

Fresno Unified School District  
Board Agenda Item

Board Meeting Date: June 16, 2021

**AGENDA ITEM B-43**

**AGENDA SECTION: B**

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

**ACTION REQUESTED: Discuss**

(Adopt, Approve, Discuss, Receive, etc.)

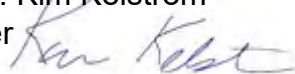
**TITLE AND SUBJECT:** Discuss and Adopt Fresno Unified School District's 2021/22 Proposed Budget and Education Protection Account

**ITEM DESCRIPTION:** The 2021/22 Proposed Budget includes the multi-year projected budget for the Unrestricted General Fund. The agenda item will describe factors addressed in the 2021/22 Proposed Budget and issues affecting the multi-year projections for 2022/23 and 2023/24.

Detailed information for the 2021/22 Proposed Budget and the multi-year projections were presented and discussed at the June 02, 2021 Board of Education meeting, and a Public Hearing was held at that time. All information is available in the Board office for review as well as posted on the district's website.

**FINANCIAL SUMMARY:** Noted in support material.

**PREPARED BY:** Kim Kelstrom  
Executive Officer

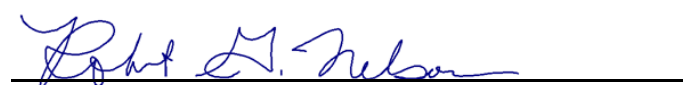


**DIVISION:** Administrative Services  
**PHONE NUMBER:** (559) 457-6226

**CABINET APPROVAL:** Santino Danisi  
Chief Financial Officer



**SUPERINTENDENT APPROVAL:**



A positive certification reflects that the district will have a positive General Fund balance and a positive cash balance for the current and two subsequent years. The following chart shows the multi-year projected budget for the Unrestricted General Fund. A description of the assumptions for the 2021/22 Proposed Budget, and factors affecting the multi-year projections for 2022/23 and 2023/24, are listed below. The multi-year projection results in a minimum reserve level of approximately 8.0% for all years.

	<u>Estimated 2020/21</u>	<u>Budget 2021/22</u>	<u>Projected 2022/23</u>	<u>Projected 2023/24</u>
<b>Ongoing Funds:</b>				
Revenues	\$803.61	\$840.05	\$852.85	\$876.54
- Expenses, Sources/Uses	\$810.37	\$853.63	\$875.04	\$887.40
- Supplemental/Concentration Expanded Programs	\$0.00	\$0.00	\$0.00	\$0.00
Ongoing Net Change in Fund Balance	(\$6.76)	(\$13.58)	(\$22.19)	(\$10.86)
<b>One-Time Funds:</b>				
One-Time Revenues	\$4.30	\$0.00	\$0.00	\$0.00
One-Time Expenses	\$38.78	\$10.51	\$14.90	\$11.00
One-Time State and Federal Recovery Funds	\$112.27	\$160.99	\$303.07	\$194.81
One-Time State and Federal Recovery Expenses	\$35.87	\$97.91	\$241.87	\$194.81
One-Time Net Change in Fund Balance	\$41.92	\$52.57	\$46.30	(\$11.00)
<b>Total Unrestricted General Fund:</b>				
Beginning Balance	\$147.87	\$183.02	\$222.01	\$246.12
Ending Balance	<b>\$183.02</b>	<b>\$222.01</b>	<b>\$246.12</b>	<b>\$224.26</b>
Cash, Inventory, Prepaid Assets	\$3.98	\$3.98	\$3.98	\$3.98
Committed for Future Textbook Adoptions	\$25.90	\$25.90	\$11.00	\$0.00
Committed Pandemic Learning and Recovery	\$0.00	\$61.20	\$122.40	\$122.40
Designated Funds	\$46.00	\$32.00	\$10.00	\$0.00
Reserve for One-Time Expenses and Carryover	\$6.55	\$0.00	\$0.00	\$0.00
<b>Net Unrestricted General Fund Balance:</b>	<b>\$100.59</b>	<b>\$98.93</b>	<b>\$98.74</b>	<b>\$97.88</b>
<b>Change in Reserve</b>	<b>(\$1.89)</b>	<b>(\$1.66)</b>	<b>(\$0.19)</b>	<b>(\$0.86)</b>
<b>Reserve level</b>	<b>9.20%</b>	<b>8.22%</b>	<b>7.37%</b>	<b>7.53%</b>

### General Comments Regarding the Proposed Budget for 2021/22

The 2021/22 Proposed Budget includes recommendations that continue to balance the Board of Education's investments in extensive student programs and supports, competitive employee compensation, prudent fiscal stewardship, addressing unfinished learning, and responding to the impacts of the pandemic. The district's 2021/22 Proposed Budget keeps at the forefront the Board's mission to nurture and cultivate the interests, intellect, and leadership of our students by providing an excellent, equitable education in a culturally proficient environment.

The assumptions outlined are based on guidance received from School Services of California ("SSC"), as well as the Governor's May Revised Budget for 2021/22 ("the May Revise") information:

- "The 2021–22 May Revision reflects the state's undeniable V-shaped recovery from the trough of the short-lived COVID-19 recession."

- “Governor Newsom’s ‘California Comeback Plan’ includes a mix of ongoing and one-time investments of \$100 billion made possible by an unanticipated surge in state revenues and robust federal stimulus funding.”
- Governor Newsom balances his robust—and arguably aggressive—spending proposals with over \$24 billion in reserves, including a historic deposit into public education’s rainy-day fund.
- The prior guidance in January 2021 from SSC projected the cost-of-living adjustments (COLA) as follows: 3.84% in 2021/22, 1.28% in 2022/23, and 1.61% in 2023/24. Current guidance projects the funded COLAs as follows: 5.07% in 2021/22, 2.48% in 2022/23, and 3.11% in 2023/24. This equates to an increase of \$35.0 million in 2021/22 from what was previously included in the Governor’s January Proposed Budget. Further increases are also projected of \$12.8 million and \$23.7 million in 2022/23, and 2023/24, respectively.
- To address concerns about the impact of the pandemic on student enrollment and attendance under distance learning, the 2020-21 Budget Act reinforced the ADA as “hold harmless” for school districts. “Many school districts will experience a funding cliff for districts experiencing natural attendance declines exacerbated by COVID-19”.
- The May Revise proposes California State Teachers’ Retirement System (CalSTRS) employer costs will increase from 15.92% to 16.92% in 2021/22. For 2022/23, contributions will increase from 18.00% to 19.10% and will remain unchanged for 2023/24. This equates to an increase of \$3.0 million in 2021/22, and a projected increase of \$8.6 million in 2022/23.
- The May Revise proposes California Public Employees’ Retirement System (CalPERS) employer costs will remain unchanged from the Governor’s January Proposal at 22.91% in 2021/22, 26.30% in 2022/23, and 27.34% in 2023/24. This equates to an increase of \$2.3 million in 2021/22, and further increases are projected of \$3.3 million and \$1.0 million in 2022/23 and 2023/24, respectively.
- The Unemployment Rate increases from .05% to 1.23% in 2021/22 which equates to \$6.2 million. In 2022/23, the rate is anticipated at 0.20% which equates to a decrease of \$4.3 million.

### **Estimates for 2020/21**

In preparation of the 2021/22 Proposed Budget and with impacts of the pandemic and return to school in mind, an analysis was completed to estimate the 2020/21 ending balance. The Second Interim projected a net Unrestricted General Fund ending balance of \$105.6 million. The revised projected net Unrestricted General Fund ending balance is \$100.59 million. The difference of \$5.0 million is due mainly to the following components:

- An increase in current year Medicaid Administrative Activities funds – \$0.7 million
- A decrease in reimbursable activities – \$200,000
- Return to campus Collective Bargaining shifted to In-Person Learning Grant – \$10.8 million
- Salary and benefit savings from authorized but vacant positions and supplemental contracts vacant positions – \$700,000
- Projected savings in utility costs – \$200,000
- Increase in indirect cost mainly due to recovery funds allowing indirect – \$800,000
- Assign Physics textbook adoption in 2022/23 – \$900,000

- Negotiated proposal to provide a one-time payment of \$3,500 for all employees – \$33.6 million
- Decrease utilization of reserve from \$62.5 million to \$46.0 million – \$16.5 million

### **Board of Education Designated Funds**

The 2020/21 Adopted Budget includes a multi-year approach for utilization of one-time state and federal recovery resources to address the learning needs of students and the effects of the pandemic. Additionally, a phased use of reserve utilization and commitments for multi-year planning.

<u>Assigned Fund Balance</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>
• CTE Facilities	\$ 5.1 million	-	-
• Fresno High Facility	\$ 0.3 million	-	-
• Restroom Renovation	\$ 1.3 million	-	-
• Utilization of Reserve	\$46.0 million	\$32.0 million	\$10.0 million

<u>Committed Fund Balance</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>
• Future Textbook Adoption	\$25.9 million	\$ 25.9 million	\$ 14.9 million
• Pandemic Learning and Recovery	\$61.2 million	\$122.4 million	\$122.4 million

### **One-Time Recovery Funds**

To date, the district has been awarded nearly \$770 million in one-time funding from various state and federal resources. These resources are intended to help districts navigate and respond to the impacts of the pandemic. The district's strategic planning of one-time resources moving forward has centered on providing increased student access to instructional and social-emotional interventions, reimagining facility and technology use, and redefining health and safety expectations.

The pandemic exacerbated and further exposed many inequities that students face throughout their educational experience. The unprecedented amount of one-time resources provides great opportunity to address these gaps. Future district planning will intensify focus on providing universal preschool access, universal access to success in general education settings for students with disabilities, addressing disproportionality and persistent response to student needs stemming from the effects of the pandemic.

### **2021/22 Proposed Budget**

**Local Control Funding Formula (LCFF)** – As mentioned earlier, the 2021/22 Proposed Budget assumes 5.07% Cost-of-Living Adjustment, which equates to an increase of approximately \$35.0 million, \$26.8 million base, and \$8.2 million supplemental/concentration.

**Education Protection Account** – As required by the passage of Proposition 30 in November 2012, a public hearing must be conducted to discuss and approve utilization of Education Protection Account (EPA) funds for 2021/22. This EPA public hearing may be conducted at the same time as the budget public hearing. All K-12 local agencies have the sole authority to determine how the funds are spent, providing salaries and benefits are not used for administrators or any other administrative costs (as determined through the account code structure).



In addition, it is required for the annual financial audit to include verification that EPA funds were used as specified by Proposition 30, and the additional cost of the audit would be an allowable expense from the EPA. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

For 2021/22, the EPA funds are estimated to be 19% of the LCFF funds. This equates to \$67.4 million. All funds will be used to support teacher salary and benefit costs.

**Local Revenue** – Due to the closure of schools in 2020/21 local revenue was reduced. In 2021/22, revenue will be restored to recognize sports revenue and civic center rentals. In 2021/22, the Extended Day Program will offer after school programs at no cost and will recognize a decrease of \$900,000.

**School Site Investments** – As presented at the February 03, 2021 Board meeting, the 2021/22 Proposed Budget continues support of the staffing parameters at school sites and multiple additional investments to support the aligned instructional system.

Elementary school site investments include:

- Classroom teachers provided per the collective bargaining agreement. Resources for an additional teacher provided at designated elementary schools
- Classroom kindergarten aides are provided to each elementary school
- Safety investments include a police chaplain at K-6 schools and a campus assistant at each K-8 elementary school
- Custodial staff provided based on square footage
- Clerical supports include an office manager, office assistant, and library technician
- Health care professionals include a registered nurse, licensed vocational nurse or health assistant
- Site leadership positions include a principal and a vice principal.

Middle school site investments include:

- Classroom teachers provided per the collective bargaining agreement, transition teachers, and campus culture teachers
- Safety investments include a campus safety assistant
- Custodial staff provided based on square footage
- Clerical supports include an office manager, office assistant, attendance records assistant, and library technician
- Health care professionals include a registered nurse, licensed vocational nurse or health assistant
- Site leadership positions include a principal, vice principal, guidance learning advisor, and counselor

High school site investments include:

- Classroom teachers provided per the collective bargaining agreement. Additional teachers include professional learning updraft system teams, librarian, and student engagement teacher

- Safety investments include a school resource officer, probation officer, and campus safety assistant
- Custodial investments provided based on square footage and may include a PE custodian, pool custodian, and auditorium custodian as necessary based on school facilities
- Clerical supports include an office manager, registrar, assistant registrar, financial assistant, office assistant, attendance records assistant, and library technician
- Health care professionals include a registered nurse and licensed vocational nurse
- Site leadership positions include a principal, vice principal, counselor, campus culture director, and athletic director

In addition to the above school site staffing, for 2021/22, additional supports are programmed to address unfinished learning:

- Allocate an additional teacher at each elementary school to support class size reduction with a focus on literacy and math (K-3)
- Allocate an additional teacher at each comprehensive high school to support literacy in 9<sup>th</sup> grade
- Allocate additional sections to expand credit recovery at the comprehensive high schools
- Allocate additional sections to provide enrichment opportunities at all high schools and middle schools
- All grade levels will receive 30 additional minutes of instruction in the first semester to address literacy and math
- All elementary and middle school teachers will have the option to consider providing 30 minutes of instruction in the second semester to address literacy and math
- An additional three days added to the academic calendar to provide opportunities for student engagement and staff professional learning

**School Site Funds** – As presented at the February 03, 2021 Board meeting, the 2021/22 Proposed Budget allocates an additional \$1.3 million ongoing and \$2.0 million one-time in school site allocations for a total allocation of approximately \$34.3 million. In addition, all schools continue to receive approximately \$20.1 million in instructional classroom supplies, after-school activities/athletics supplies, equipment and coaching contracts, as well as supplies for libraries.

**Benefits and Risk Management** – As presented at the February 17, 2021, the 2021/22 Proposed Budget includes an increase to the liability rate from 0.93% to 1.15% to support increased claims of \$1.0 million.

**Parent University** – As presented at the February 17, 2021 Board meeting, the 2021/22 Proposed Budget includes a pilot program that supports African American families of \$60,000 funded by one-time recovery funds.

**African American Academic Acceleration** – As presented at the March 10, 2021 Board meeting, the 2021/22 Proposed Budget includes an increase of 1.0 FTE Teacher on Special Assignment to support the Springboard Literacy Program of \$113,000. In addition, the Low Performing Student Block Grant expires in 2020/21 and continued support of \$805,000 to maintain the program is included.

One-Time Recovery Funds

The 2021/22 Proposed Budget includes 1.0 FTE Project Manager and middle school development of the Springboard Literacy Program of \$415,000 funded by one-time recovery funds.

**Health Services** – As presented at the March 10, 2021 Board meeting, the 2021/22 Proposed Budget includes an increase of 4.0 FTE Nurses per the Collective Bargaining Agreement, annual Medi-Cal technology refresh, and Frontline Health Records contract of \$185,000. Frontline software and annual technology refresh costs are offset by increased Medi-Cal Funding for Psychologist claims.

One-Time Recovery Funds

The 2021/22 Proposed Budget includes temporary contracting for health services contact tracing and pandemic supports of \$1.8 million.

**Department of Prevention and Intervention** – As presented at the March 10, 2021 Board meeting, the 2021/22 Proposed Budget includes an increase of 1.0 FTE Manager II and 1.0 FTE Guidance Learning Advisor to provide increased social emotional support of \$378,000. In addition, the Manager II is offset by increased Medi-Cal Funding for Psychologist claims.

One-Time Recovery Funds

The 2021/22 Proposed Budget includes an increase of 12.0 FTE Child Welfare & Attendance Specialists and 4.0 FTE Clinical Social Workers to support 10 schools and two hubs for social emotional support. In addition, an increase to the Care Solace Mental Health and Substance Abuse contract and Community Mentor stipend totaling \$1.6 million.

Subsequently, to address safe and supportive secondary schools, an increase of 9.0 FTE, which includes a Manager, Office Assistant, 4.5 FTE Child Welfare Attendance Specialists, and 2.5 FTE Restorative Counselors. In addition, supplemental teacher time to engage in Restorative School Leadership training, expanded for site-based Campus Culture Team Members. Finally, an increase of social emotional counseling and training contract services totaling \$1.5 million.

**Career Technical Education** – As presented at the March 17, 2021 Board meeting, the 2021/22 Proposed Budget includes an additional 0.5 FTE Executive Director of \$98,000. An additional 2.2 FTE Teachers on Special Assignment to support senior year redesign offset with supplies and services and a 1.0 FTE Internship Coordinator funded by the Strong Workforce Grant.

**College and Career Readiness** – As presented at the March 17, 2021 Board meeting, the 2021/22 Proposed Budget includes 5.0 FTE Counselors to provide additional support at middle schools with high unduplicated counts and alternative education and 0.5 FTE Executive Director of \$829,000.

One-Time Recovery Funds

The 2021/22 Proposed Budget includes an employability skills contract of \$200,000.

**Summer School** – As presented at the March 17, 2021 Board meeting, the 2021/22 Proposed Budget includes expanded winter and summer sessions to all sites, summer camp, library support

during summer school and an additional 1.0 FTE Principal on Special Assignment for expanded summer learning of \$7.2 million funded by one-time recovery funds.

**Early Learning** – As presented at the March 17, 2021 Board meeting, the 2021/22 Proposed Budget includes a restructure in the department to add 1.0 FTE Project Manager, 1.0 FTE Child Welfare Assistant, a 0.875 FTE Paraeducator offset by a reduction in 1.0 FTE Attendance Technician and 2.0 FTE Program Technicians.

One-Time Recovery Funds

The 2021/22 Proposed Budget includes summer programs for incoming Transitional Kindergarten and Kindergarten students, extended learning support, learning program resources, technology to support online enrollment, and professional learning of \$2.0 million.

**Equity and Access** – As presented at the March 17, 2021 Board meeting, the 2021/22 Proposed Budget includes support for dual immersion assessments, grading initiative, cultural proficiency training, program evaluation and an additional 1.0 FTE Office Manager to support the department of \$513,000.

One-Time Recovery Funds

The 2021/22 Proposed Budget includes GATE assessment and development of \$20,000.

**Special Education** – As presented at the April 07, 2021 Board meeting, the 2021/22 Proposed Budget includes Phase III grade span adjustments which includes 6.0 FTE Teachers and 12.0 FTE Paraeducators totaling \$1.6 million. In addition, an increase of 5.0 FTE Speech Language Pathologists, 1.0 FTE Teacher for Preschool inclusion, 1.0 FTE Orthopedic Impairment Specialist, 1.0 FTE Assistive Technology Teacher, and 1.0 FTE Technical Specialist for a total of 9.0 FTE of \$1.1 million. Finally, an increase for digital assessment annual contract and technology refresh of \$300,000.

One-Time Recovery Funds

The 2021/22 Proposed Budget includes an increase of summer and winter sessions, tutoring and interventions along with digital assessments of \$1.7 million.

**Psychological and Guidance** – As presented at the April 07, 2021 Board meeting, the 2021/22 Proposed Budget includes an increase of 5.0 FTE Psychologists and support for an on-call mental health response team of \$960,000.

**English Learner Services** – As presented at the April 07, 2021 Board meeting, the 2021/22 Proposed Budget includes the conversion of a part-time Community School Liaison to full-time of \$55,000.

One-Time Recovery Funds

The 2021/22 Proposed Budget includes an increase of English language instructional support, peer mentoring services, Interact Fellows services, expansion of Rosetta Stone licenses, Hmong consultant services, and Orchid translation services of \$766,000.

**Alternative Education** – As presented at the April 07, 2021 Board meeting, the 2021/22 Proposed Budget includes an increase for a 1.0 FTE Principal on Special Assignment for eLearn Academy, 1.0 FTE Office Assistant, 1.0 FTE Attendance Records Assistant, and 1.0 FTE Child Welfare Attendance Specialist of \$424,000. Subsequently, an Assistant Superintendent for Alternative Education was added of \$225,000.

#### One-Time Recovery Funds

The 2021/22 Proposed Budget includes an increase of summer and winter sessions of \$360,000.

**Curriculum and Instruction** – As presented at the April 21, 2021 Board meeting, the 2021/22 Proposed Budget includes digital platforms (K-2 Foundational Skills, Edgenuity district-wide licenses, Nearpod digital lessons, and Digital Math Fact), professional learning (Professional Learning Summit, math lesson design and summer school pilot, Smarter Balanced interim assessment training, and Unbound Education Standards Institute), PBS lessons, Tutor.com, and FIRST K-3 reading licenses of \$4.5 million funded by one-time recovery funds.

**Advanced Coursework** – As presented at the April 21, 2021 Board meeting, the 2021/22 Proposed Budget includes a 1.0 FTE Program Manager II of \$167,000.

**Library Services** – As presented at the April 21, 2021 Board meeting, the 2021/22 Proposed Budget includes student books of \$1.3 million funded by one-time recovery funds.

**Teacher Development** – As presented at the April 21, 2021 Board meeting, the 2021/22 Proposed Budget includes a 1.0 FTE Project Manager and 3.0 FTE Instructional Coaches funded by Teacher Quality Partnership Grants and Title I.

#### One-Time Recovery Funds

The 2021/22 Proposed Budget includes an increase to professional development for the teacher pipeline, new teachers, and teacher leadership which includes a 1.0 FTE Teacher on Special Assignment and 1.0 FTE Manager II totaling \$3.8 million.

The teacher pipeline includes substitute learning, Teacher Academy expansion and tutoring, and Teacher Residency expansion. The new teacher supports include a new teacher conference, summer STEAM lab, Fresno Internship Credential Program, and Dual Immersion teacher training. The teacher leadership includes virtual coaching, ethnic studies institute, literacy/dual enrollment Master's Program, Coaching Institute, and Aspiring Teacher Leader cohort.

**Student Engagement** – As presented at the April 21, 2021 Board meeting, the 2021/22 Proposed Budget includes an increase to support African American engagements, centralized innovative clubs and 1.0 FTE Office Assistant I offset by adjustment to elementary innovative clubs and extracurricular/co-curricular programs.

**Visual and Performing Arts** – As presented at the April 21, 2021 Board meeting, the 2021/22 Proposed Budget includes an increase for high school theatre and dance of \$165,000.

One-Time Recovery Funds

The 2021/22 Proposed Budget includes an increase for instrument filters and choir masks as well as art supplies of \$150,000. Subsequently, support for all 4-6<sup>th</sup> grades for Teacher Artist Residency of \$660,000.

**Information Technology** – As presented at the April 21, 2021 Board meeting, the 2021/22 Proposed Budget includes \$1.4 million and \$150,000 one-time support of the Human Capital Management Systems.

In addition, in 2021/22 the district pre-purchased computers to secure equipment and provide a one-time reduction in computer costs of \$4.6 million.

One-Time Recovery Funds

The 2021/22 Proposed Budget includes an increase to upgrade telecommunications systems at school sites of \$1.5 million.

**After School Programs** – As presented at the May 05, 2021 Board meeting, the 2021/22 Proposed Budget includes an expansion of enrollment for after school program Phase 1 (2 phases) which includes 85.0 FTE Paraeducators, 1.0 FTE Project Manager and supplies of \$5.0 million, including an elimination of Extended Day fees of \$900,000. In addition, an increase for Springboard Collaborative Phase I (2 phases) which includes 2.0 FTE Teachers on Special Assignment, Springboard contract, and teacher supplemental contracts of \$1.2 million. After School enrollment expansion and Springboard collaborative are proposed to be funded by one-time recovery funds.

**Plant Operations** – As presented at the May 05, 2021 Board meeting, the 2021/22 Proposed Budget includes an increase of 3.0 FTE Grounds Maintenance Workers to support additional tree maintenance and an increase for utilities of \$560,000. In addition, one-time funding for equipment to support tree maintenance of \$275,000.

**Plant Maintenance** – As presented at the May 05, 2021 Board meeting, the 2021/22 Proposed Budget includes an increase of 1.0 FTE Work Control Scheduler and 1.0 FTE Inventory Control Coordinator, while maintaining a 3% contribution from the General Fund of \$1.3 million.

One-Time Recovery Funds

The 2021/22 Proposed Budget includes an increase to upgrade classroom ventilation of \$12.0 million.

**Classroom Baseline** – As presented at the May 05, 2021 Board meeting, the 2021/22 Proposed Budget includes student desks and chairs to replace combination desks of \$3.0 million funded by one-time recovery funds.

**School Safety and Security** – As presented at the May 05, 2021 Board meeting, the 2021/22 Proposed Budget includes an increase for Raptor School Visitor Management System, expanding Safe-2-School contract, and annual increase for police contracts of \$203,000.

Subsequently, the School Neighborhood Resource Officer's contract will not be renewed in 2021/22 for a reduction of \$1.2 million, offset by an increase of 16.0 FTE Campus Safety Assistants of \$1.1 million.

**Transportation** – As presented at the May 05, 2021 Board meeting, the 2021/22 Proposed Budget includes an increase to the First Student annual contract of \$510,000.

**Nutrition Services** – As presented at the May 05, 2021 Board meeting, the 2021/22 Proposed Budget includes an increase of 1.0 FTE Wellness Coordinator, support for fresh fruits and vegetables at nine sites not receiving the grant, and the ability to provide milk to all students at no cost of \$406,000.

#### **Board of Education Approved One-time Expenditures**

The 2021/22 Proposed Budget includes \$7.0 million for one-time expenditures as follows:

- Design Science Facility Project \$5.0 million
- Restricted Routine Maintenance Restrooms \$1.3 million
- Fresno High Facility Project \$0.3 million
- Human Management Capital Systems \$0.2 million
- Tree Crew Equipment \$0.2 million

#### **Board of Education Designated Funds**

The multi-year budget estimates a utilization of ending balances of \$46.0 million to support a phased-in and balanced approach as follows:

- Phase in Utilization in 2021/22 \$46.0 million
- Phase in Utilization in 2022/23 \$32.0 million
- Phase in Utilization in 2023/24 \$10.0 million

#### **Multi-Year Items**

**District Contribution to Health Fund** – In accordance with the current employee bargaining agreements, the 2021/22 district contribution level is \$20,254 per employee participant. An increase of \$906 over 2020/21, equating to \$5.9 million for the Health Fund. In addition, the district's health contribution is estimated to increase by \$366 in 2022/23 equating to \$2.4 million, and an additional \$606 in 2023/24 equating to \$4.09 million.

**District Workers' Compensation** – The benefit rate for Workers' Compensation results in a reserve level estimated at 74% in 2021/22. In 2022/23 through 2024/25, the proposed projections include an increase to the Workers' Compensation liability by 5% annually to increase the fund balance to 90%. Per Board Policy 3100 "during stable times, the district will maintain Workers' Compensation liability at 90 percent".

**STRS and PERS Employer Costs** – The multi-year projections include funding for changed employer rates for STRS and PERS at the levels mentioned earlier in the memo. The rates equate to \$11.9 million in 2022/23 and \$1.0 million in 2023/24.

**Governmental Accounting Standards Board Statement Number 75 (GASB No. 75)** – The multi-year projections include a \$1.5 million contribution from the Unrestricted General Fund and

\$2.0 million from the Health Fund for all years. The GASB 75 reserve, otherwise referred to as the Other Post-Employment Benefit Reserve (OPEB), is estimated at \$67.5 million as of June 30, 2021.

**Cash Flow Report** – The Standardize Account Code Structure Report (SACS) includes a two-year Cash Flow Report. The report utilizes guidance from FCSS for the distribution of State funds as well as the governor’s proposed cash deferrals in 2021/22. The assumptions project a positive cash balance of \$167.8 million on June 30, 2022 and \$274.9 million on June 30, 2023.

**Reserve Levels** – As previously reported to the Board, the district has six types of reserves. The following table lists the current projected 2020/21 reserve levels and the corresponding change to the reserve level for the 2021/22 fiscal year.

<b>Reserve Type (in millions)</b>	<b>Estimated 2020/21</b>	<b>Planned Change</b>	<b>Proposed 2021/22</b>	<b>Recommended Level 2021/22</b>
Unrestricted General Fund	\$ 100.59	(\$ 1.66)	\$ 98.93	\$ 98.93
Workers’ Compensation	\$ 29.40	(\$ 0.72)	\$ 28.68	\$ 38.95 <sup>(1)</sup>
General Liability Reserve	\$ 2.01	\$ 0.10	\$ 2.11	\$ 2.11 <sup>(1)</sup>
Health Fund Incurred But Not Paid	\$ 21.89	\$ 1.28	\$ 23.17	\$ 23.17 <sup>(1)</sup>
Other Post-Employment Benefits (OPEB)	\$ 66.44	\$ 5.60	\$ 72.04	\$1,074.04 <sup>(1)</sup>
Health Fund Unencumbered Reserves	\$ 40.53	\$ 0.21	\$ 40.74	\$ 31.37 <sup>(2)</sup>

<sup>(1)</sup> Recommended level is provided by actuarial study

<sup>(2)</sup> Recommended level is provided by the Joint Health Management Board contracted consultant

A full copy of Fresno Unified School District’s 2021/22 Proposed Budget is available in the Board of Education office, the Fiscal Services Department, and on the Fiscal Services website at the following link:

<http://www.fresnounified.org/dept/fiscalservices>

A summary of all budgets is included.



**Fresno Unified School District  
2021/22 Adopted Budget**

<b>Fund Name</b>	<b>Estimated Beginning Balance</b>	<b>Projected Revenues</b>	<b>Projected Expenditures</b>	<b>Projected Other Financing Sources</b>	<b>Projected Ending Fund Balance</b>
General Fund Unrestricted	\$ 183,024,753	\$ 840,020,847	\$ 687,939,717	\$ (113,093,346)	\$ 222,012,537
General Fund Restricted	\$ 6,891,552	\$ 389,583,541	\$ 506,927,565	\$ 111,622,266	\$ 1,169,794
<b>Total General Fund</b>	<b>\$ 189,916,304</b>	<b>\$ 1,229,604,388</b>	<b>\$ 1,194,867,282</b>	<b>\$ (1,471,080)</b>	<b>\$ 223,182,330</b>

Student Activity Special Revenue Fund	\$ -	\$ 5,027,223	\$ 5,027,223	\$ -	\$ -
Adult Education Fund	\$ 1,723,286	\$ 7,857,379	\$ 9,350,203	\$ -	\$ 230,462
Child Development Fund	\$ -	\$ 21,898,717	\$ 21,898,717	\$ -	\$ -
Cafeteria Special Revenue Fund	\$ 16,830,805	\$ 55,066,804	\$ 53,895,897	\$ -	\$ 18,001,712
Deferred Maintenance Fund	\$ -	\$ -	\$ 7,356,409	\$ 7,356,409	\$ -

Adult Education Building Fund	\$ 2,106,936	\$ 25,000	\$ 150,000	\$ -	\$ 1,981,936
Measure X Series C Building Fund	\$ 45,250,000	\$ 643,968	\$ -	\$ (45,893,968)	\$ -
Measure M Series A Building Fund	\$ 77,907,563	\$ 524,332	\$ 431,894	\$ (78,000,000)	\$ 1
<b>Total Building Funds</b>	<b>\$ 125,264,499</b>	<b>\$ 1,193,300</b>	<b>\$ 581,894</b>	<b>\$ (123,893,968)</b>	<b>\$ 1,981,937</b>

Capital Facilities Fund	\$ 505,100	\$ 1,390,000	\$ 1,866,180	\$ (28,920)	\$ -
County School Facilities Fund	\$ 56,098,553	\$ 600,000	\$ 81,162,404	\$ 116,537,559	\$ 92,073,708
Special Revenue Fund for Capital Outlay	\$ 3,035,459	\$ 48,000	\$ 3,083,459	\$ -	\$ 0
Bond Interest and Redemption Fund	\$ 280,264,192	\$ 43,497,637	\$ 57,766,593	\$ -	\$ 265,995,236

Health Fund	\$ 47,158,208	\$ 188,420,218	\$ 186,210,372	\$ (2,000,000)	\$ 47,368,054
Liability Fund	\$ 1,163,974	\$ 7,133,493	\$ 7,161,095	\$ -	\$ 1,136,372
Workers' Compensation Fund	\$ (9,050,223)	\$ 7,583,493	\$ 8,796,923	\$ -	\$ (10,263,653)
Defined Benefits Fund	\$ 10,366,723	\$ 1,319,369	\$ 1,200,000	\$ -	\$ 10,486,092
<b>Total Self-Insurance Fund</b>	<b>\$ 49,638,682</b>	<b>\$ 204,456,573</b>	<b>\$ 203,368,390</b>	<b>\$ (2,000,000)</b>	<b>\$ 48,726,865</b>

Retiree Benefit Fund	\$ 66,409,091	\$ 2,158,039	\$ 100,000	\$ 3,500,000	\$ 71,967,130
<b>TOTALS</b>	<b>\$ 789,685,972</b>	<b>\$ 1,572,798,060</b>	<b>\$ 1,640,324,652</b>	<b>\$ -</b>	<b>\$ 722,159,381</b>

<b>Charter School</b>	<b>Estimated Beginning Balance</b>	<b>Estimated Revenues</b>	<b>Estimated Expenditures</b>	<b>Estimated Ending Fund Balance</b>	<b>Estimated P-2 ADA</b>
Aspen Meadow	\$ 380,451	\$ 4,125,441	\$ 4,076,498	\$ 429,394	259
Aspen Valley Prep	\$ 1,831,823	\$ 4,797,240	\$ 4,766,110	\$ 1,862,952	307
Dailey Charter	\$ 4,245,881	\$ 4,083,128	\$ 3,773,255	\$ 4,555,754	390
Endeavor	\$ 936,851	\$ 3,211,335	\$ 2,875,068	\$ 1,273,118	302
SOUL	\$ 1,493,472	\$ 3,126,779	\$ 3,126,779	\$ 1,493,472	180
Sierra Charter	\$ 3,113,266	\$ 5,488,895	\$ 5,250,669	\$ 3,351,492	425
University High	\$ 3,272,062	\$ 5,413,159	\$ 5,301,394	\$ 3,383,827	467
Woodson	\$ 1,910,826	\$ 6,195,375	\$ 5,753,787	\$ 2,352,414	360
Aspen Ridge	\$ 100,000	\$ 2,805,822	\$ 2,449,246	\$ 456,576	188
Golden Charter Academy	\$ -	\$ 2,693,922	\$ 2,531,077	\$ 162,845	203

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	G	G
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	G	G
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		
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	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
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)		S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

			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		779,194,089.00	0.00	779,194,089.00	814,231,696.00	0.00	814,231,696.00	4.5%
2) Federal Revenue	8100-8299		2,930,989.00	171,881,129.00	174,812,118.00	0.00	209,856,651.00	209,856,651.00	20.0%
3) Other State Revenue	8300-8599		14,580,706.00	137,700,353.00	152,281,059.00	14,650,014.00	172,537,953.00	187,187,967.00	22.9%
4) Other Local Revenue	8600-8799		11,170,820.00	6,510,205.00	17,681,025.00	11,139,137.00	7,188,937.00	18,328,074.00	3.7%
5) TOTAL, REVENUES			807,876,604.00	316,091,687.00	1,123,968,291.00	840,020,847.00	389,583,541.00	1,229,604,388.00	9.4%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		301,716,620.00	124,831,611.00	426,548,231.00	322,961,417.00	170,137,684.00	493,099,101.00	15.6%
2) Classified Salaries	2000-2999		76,378,583.00	58,537,721.00	134,916,304.00	88,607,498.00	64,454,566.00	153,062,064.00	13.4%
3) Employee Benefits	3000-3999		172,289,015.00	129,583,670.00	301,872,685.00	192,326,546.00	151,980,715.00	344,307,261.00	14.1%
4) Books and Supplies	4000-4999		32,629,683.00	53,945,388.00	86,575,071.00	24,379,864.00	43,286,823.00	67,666,687.00	-21.8%
5) Services and Other Operating Expenditures	5000-5999		57,140,351.00	32,580,948.00	89,721,299.00	72,578,942.00	55,958,858.00	128,537,800.00	43.3%
6) Capital Outlay	6000-6999		1,630,602.00	1,028,892.00	2,659,494.00	5,906,340.00	2,105,302.00	8,011,642.00	201.2%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		1,613,053.00	1,504,358.00	3,117,411.00	1,207,209.00	1,504,358.00	2,711,567.00	-13.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(12,589,551.00)	10,342,928.00	(2,246,623.00)	(20,028,099.00)	17,499,259.00	(2,528,840.00)	12.6%
9) TOTAL, EXPENDITURES			630,808,356.00	412,355,516.00	1,043,163,872.00	687,939,717.00	506,927,565.00	1,194,867,282.00	14.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			177,068,248.00	(96,263,829.00)	80,804,419.00	152,081,130.00	(117,344,024.00)	34,737,106.00	-57.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		28,920.00	6,901,023.00	6,929,943.00	28,920.00	7,356,409.00	7,385,329.00	6.6%
b) Transfers Out	7600-7629		1,500,000.00	6,901,023.00	8,401,023.00	1,500,000.00	7,356,409.00	8,856,409.00	5.4%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		41,600,000.00	0.00	41,600,000.00	0.00	0.00	0.00	-100.0%
3) Contributions	8980-8999		(98,844,526.00)	98,844,526.00	0.00	(111,622,266.00)	111,622,266.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(141,915,606.00)	98,844,526.00	(43,071,080.00)	(113,093,346.00)	111,622,266.00	(1,471,080.00)	-96.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			35,152,642.00	2,580,697.00	37,733,339.00	38,987,784.00	(5,721,758.00)	33,266,026.00	-11.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	147,872,110.74	4,310,854.56	152,182,965.30	183,024,752.74	6,891,551.56	189,916,304.30	24.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			147,872,110.74	4,310,854.56	152,182,965.30	183,024,752.74	6,891,551.56	189,916,304.30	24.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			147,872,110.74	4,310,854.56	152,182,965.30	183,024,752.74	6,891,551.56	189,916,304.30	24.8%
2) Ending Balance, June 30 (E + F1e)			183,024,752.74	6,891,551.56	189,916,304.30	222,012,536.74	1,169,793.56	223,182,330.30	17.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	90,917.75	0.00	90,917.75	90,917.75	0.00	90,917.75	0.0%
Stores		9712	2,725,283.88	0.00	2,725,283.88	2,725,283.88	0.00	2,725,283.88	0.0%
Prepaid Items		9713	1,162,384.09	0.00	1,162,384.09	1,162,384.09	0.00	1,162,384.09	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,891,551.59	6,891,551.59	0.00	1,169,793.59	1,169,793.59	-83.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	25,900,000.00	0.00	25,900,000.00	87,100,000.00	0.00	87,100,000.00	236.3%
Future Textbook Adoptions	0000	9760				25,900,000.00		25,900,000.00	
Pandemic Learning and Recovery	0000	9760				61,200,000.00		61,200,000.00	
Future Textbook Adoption	0000	9760	25,900,000.00		25,900,000.00				
d) Assigned									
Other Assignments		9780	52,553,630.00	0.00	52,553,630.00	32,000,000.00	0.00	32,000,000.00	-39.1%
Utilization of Reserve	0000	9780				32,000,000.00		32,000,000.00	
CTE Facility Project	0000	9780	5,040,834.00		5,040,834.00				
Restroom Renovation	0000	9780	1,262,796.00		1,262,796.00				
Fresno High Facility Project	0000	9780	250,000.00		250,000.00				
Utilization of Reserve	0000	9780	46,000,000.00		46,000,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	100,592,537.02	0.00	100,592,537.02	98,933,951.02	0.00	98,933,951.02	-1.6%
Unassigned/Unappropriated Amount		9790	0.00	(0.03)	(0.03)	0.00	(0.03)	(0.03)	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)	
<b>G. ASSETS</b>									
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				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
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				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

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

			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							
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	581,268,762.00	0.00	581,268,762.00	679,245,522.00	0.00	679,245,522.00	16.9%
Education Protection Account State Aid - Current Year		8012	129,771,379.00	0.00	129,771,379.00	67,372,288.00	0.00	67,372,288.00	-48.1%
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	545,489.00	0.00	545,489.00	545,489.00	0.00	545,489.00	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	305,096.00	0.00	305,096.00	305,096.00	0.00	305,096.00	0.0%
County & District Taxes Secured Roll Taxes		8041	61,216,971.00	0.00	61,216,971.00	61,216,971.00	0.00	61,216,971.00	0.0%
Unsecured Roll Taxes		8042	2,702,637.00	0.00	2,702,637.00	2,702,637.00	0.00	2,702,637.00	0.0%
Prior Years' Taxes		8043	227,900.00	0.00	227,900.00	227,900.00	0.00	227,900.00	0.0%
Supplemental Taxes		8044	2,023,608.00	0.00	2,023,608.00	2,023,608.00	0.00	2,023,608.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,728,390.00)	0.00	(1,728,390.00)	(1,728,390.00)	0.00	(1,728,390.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,439,961.00	0.00	6,439,961.00	6,439,961.00	0.00	6,439,961.00	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			782,773,413.00	0.00	782,773,413.00	818,351,082.00	0.00	818,351,082.00	4.5%
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	(3,579,324.00)	0.00	(3,579,324.00)	(4,119,386.00)	0.00	(4,119,386.00)	15.1%
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			779,194,089.00	0.00	779,194,089.00	814,231,696.00	0.00	814,231,696.00	4.5%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	13,793,620.00	13,793,620.00	0.00	15,979,212.00	15,979,212.00	15.8%
Special Education Discretionary Grants		8182	0.00	1,295,970.00	1,295,970.00	0.00	1,367,099.00	1,367,099.00	5.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	452,430.00	452,430.00	0.00	452,430.00	452,430.00	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		53,640,297.00	53,640,297.00		64,681,312.00	64,681,312.00	20.6%
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		1,221,968.00	1,221,968.00		12,696,576.00	12,696,576.00	939.0%
Title III, Part A, Immigrant Student Program	4201	8290		67,530.00	67,530.00		191,939.00	191,939.00	184.2%

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)	
Title III, Part A, English Learner									
Program	4203	8290		1,611,835.00	1,611,835.00		1,727,922.00	1,727,922.00	7.2%
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,								
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		7,622,154.00	7,622,154.00		8,280,241.00	8,280,241.00	8.6%
Career and Technical Education	3500-3599	8290		1,084,387.00	1,084,387.00		1,084,387.00	1,084,387.00	0.0%
All Other Federal Revenue	All Other	8290	2,930,989.00	91,090,938.00	94,021,927.00	0.00	103,395,533.00	103,395,533.00	10.0%
TOTAL, FEDERAL REVENUE			2,930,989.00	171,881,129.00	174,812,118.00	0.00	209,856,651.00	209,856,651.00	20.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		47,662,916.00	47,662,916.00		51,798,399.00	51,798,399.00	8.7%
Prior Years	6500	8319		(30,364.00)	(30,364.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	920,109.00	920,109.00	0.00	1,243,809.00	1,243,809.00	35.2%
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	2,676,723.00	0.00	2,676,723.00	2,779,509.00	0.00	2,779,509.00	3.8%
Lottery - Unrestricted and Instructional Materials		8560	10,399,515.00	3,397,273.00	13,796,788.00	10,481,580.00	3,424,071.00	13,905,651.00	0.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		4,670,172.00	4,670,172.00		4,472,229.00	4,472,229.00	-4.2%

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)	
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		2,611,293.00	2,611,293.00		1,109,186.00	1,109,186.00	-57.5%
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	1,504,468.00	78,468,954.00	79,973,422.00	1,388,925.00	110,490,259.00	111,879,184.00	39.9%
TOTAL, OTHER STATE REVENUE			14,580,706.00	137,700,353.00	152,281,059.00	14,650,014.00	172,537,953.00	187,187,967.00	22.9%

			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	1,590,971.00	1,590,971.00	0.00	2,037,596.00	2,037,596.00	28.1%
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	42,527.00	0.00	42,527.00	New
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	43,596.00	0.00	43,596.00	385,000.00	0.00	385,000.00	783.1%
Interest		8660	2,150,000.00	0.00	2,150,000.00	2,000,000.00	0.00	2,000,000.00	-7.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

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	8,977,224.00	4,919,234.00	13,896,458.00	8,711,610.00	5,151,341.00	13,862,951.00	-0.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,170,820.00	6,510,205.00	17,681,025.00	11,139,137.00	7,188,937.00	18,328,074.00	3.7%
TOTAL, REVENUES			807,876,604.00	316,091,687.00	1,123,968,291.00	840,020,847.00	389,583,541.00	1,229,604,388.00	9.4%

			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							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	251,255,024.00	82,699,919.00	333,954,943.00	271,770,931.00	119,916,082.00	391,687,013.00	17.3%
Certificated Pupil Support Salaries		1200	9,341,512.00	24,027,294.00	33,368,806.00	5,292,188.00	30,041,147.00	35,333,335.00	5.9%
Certificated Supervisors' and Administrators' Salaries		1300	38,964,323.00	7,003,107.00	45,967,430.00	43,015,584.00	8,189,413.00	51,204,997.00	11.4%
Other Certificated Salaries		1900	2,155,761.00	11,101,291.00	13,257,052.00	2,882,714.00	11,991,042.00	14,873,756.00	12.2%
TOTAL, CERTIFICATED SALARIES			301,716,620.00	124,831,611.00	426,548,231.00	322,961,417.00	170,137,684.00	493,099,101.00	15.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	4,602,950.00	25,511,912.00	30,114,862.00	6,192,262.00	31,056,919.00	37,249,181.00	23.7%
Classified Support Salaries		2200	36,123,399.00	23,294,291.00	59,417,690.00	40,852,014.00	24,847,811.00	65,699,825.00	10.6%
Classified Supervisors' and Administrators' Salaries		2300	10,846,866.00	3,130,922.00	13,977,788.00	12,063,405.00	3,270,316.00	15,333,721.00	9.7%
Clerical, Technical and Office Salaries		2400	23,892,112.00	5,265,685.00	29,157,797.00	27,223,500.00	4,415,002.00	31,638,502.00	8.5%
Other Classified Salaries		2900	913,256.00	1,334,911.00	2,248,167.00	2,276,317.00	864,518.00	3,140,835.00	39.7%
TOTAL, CLASSIFIED SALARIES			76,378,583.00	58,537,721.00	134,916,304.00	88,607,498.00	64,454,566.00	153,062,064.00	13.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	48,644,759.00	62,300,525.00	110,945,284.00	52,958,198.00	69,738,487.00	122,696,685.00	10.6%
PERS		3201-3202	14,793,428.00	10,953,527.00	25,746,955.00	18,695,333.00	13,584,834.00	32,280,167.00	25.4%
OASDI/Medicare/Alternative		3301-3302	9,714,528.00	6,043,761.00	15,758,289.00	10,400,025.00	6,906,522.00	17,306,547.00	9.8%
Health and Welfare Benefits		3401-3402	67,842,985.00	33,469,082.00	101,312,067.00	73,245,193.00	41,547,803.00	114,792,996.00	13.3%
Unemployment Insurance		3501-3502	185,414.00	90,117.00	275,531.00	4,698,909.00	2,070,078.00	6,768,987.00	2356.7%
Workers' Compensation		3601-3602	4,335,601.00	2,097,953.00	6,433,554.00	4,659,678.00	2,730,050.00	7,389,728.00	14.9%
OPEB, Allocated		3701-3702	26,181,532.00	14,356,510.00	40,538,042.00	27,379,368.00	15,091,899.00	42,471,267.00	4.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	590,768.00	272,195.00	862,963.00	289,842.00	311,042.00	600,884.00	-30.4%
TOTAL, EMPLOYEE BENEFITS			172,289,015.00	129,583,670.00	301,872,685.00	192,326,546.00	151,980,715.00	344,307,261.00	14.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,725,893.00	1,725,893.00	1,503.00	500,000.00	501,503.00	-70.9%
Books and Other Reference Materials		4200	621,814.00	2,828,259.00	3,450,073.00	908,000.00	3,354,091.00	4,262,091.00	23.5%
Materials and Supplies		4300	22,287,215.00	17,161,858.00	39,449,073.00	18,302,511.00	21,608,794.00	39,911,305.00	1.2%

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)	
Noncapitalized Equipment		4400	9,720,654.00	32,229,378.00	41,950,032.00	4,926,700.00	17,821,438.00	22,748,138.00	-45.8%
Food		4700	0.00	0.00	0.00	241,150.00	2,500.00	243,650.00	New
TOTAL, BOOKS AND SUPPLIES			32,629,683.00	53,945,388.00	86,575,071.00	24,379,864.00	43,286,823.00	67,666,687.00	-21.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	15,391,357.00	17,280,246.00	32,671,603.00	20,214,566.00	22,312,582.00	42,527,148.00	30.2%
Travel and Conferences		5200	221,197.00	771,611.00	992,808.00	1,238,659.00	1,485,684.00	2,724,343.00	174.4%
Dues and Memberships		5300	130,512.00	26,225.00	156,737.00	149,191.00	1,610.00	150,801.00	-3.8%
Insurance		5400 - 5450	3,536,997.00	1,704,883.00	5,241,880.00	4,539,210.00	2,695,561.00	7,234,771.00	38.0%
Operations and Housekeeping Services		5500	20,682,952.00	0.00	20,682,952.00	23,821,060.00	63,184.00	23,884,244.00	15.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,853,468.00	1,731,488.00	6,584,956.00	6,348,739.00	2,377,384.00	8,726,123.00	32.5%
Transfers of Direct Costs		5710	(1,715,986.00)	1,715,986.00	0.00	(2,515,532.00)	2,515,532.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	227,926.00	(873,115.00)	(645,189.00)	(127,975.00)	(3,493,787.00)	(3,621,762.00)	461.3%
Professional/Consulting Services and Operating Expenditures		5800	11,653,240.00	10,170,012.00	21,823,252.00	15,786,589.00	26,477,346.00	42,263,935.00	93.7%
Communications		5900	2,158,688.00	53,612.00	2,212,300.00	3,124,435.00	1,523,762.00	4,648,197.00	110.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			57,140,351.00	32,580,948.00	89,721,299.00	72,578,942.00	55,958,858.00	128,537,800.00	43.3%

			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	385.00	249.00	634.00	28,000.00	0.00	28,000.00	4316.4%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	495,672.00	535,430.00	1,031,102.00	5,264,006.00	1,120,302.00	6,384,308.00	519.2%
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	911,621.00	254,486.00	1,166,107.00	101,159.00	731,331.00	832,490.00	-28.6%
Equipment Replacement		6500	222,924.00	238,727.00	461,651.00	513,175.00	253,669.00	766,844.00	66.1%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,630,602.00	1,028,892.00	2,659,494.00	5,906,340.00	2,105,302.00	8,011,642.00	201.2%
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	88,265.00	0.00	88,265.00	88,265.00	0.00	88,265.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	433,788.00	1,504,358.00	1,938,146.00	0.00	1,504,358.00	1,504,358.00	-22.4%
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	1,091,000.00	0.00	1,091,000.00	1,118,944.00	0.00	1,118,944.00	2.6%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,613,053.00	1,504,358.00	3,117,411.00	1,207,209.00	1,504,358.00	2,711,567.00	-13.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(10,339,701.00)	10,339,701.00	0.00	(17,499,259.00)	17,499,259.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,249,850.00)	3,227.00	(2,246,623.00)	(2,528,840.00)	0.00	(2,528,840.00)	12.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(12,589,551.00)	10,342,928.00	(2,246,623.00)	(20,028,099.00)	17,499,259.00	(2,528,840.00)	12.6%
TOTAL, EXPENDITURES			630,808,356.00	412,355,516.00	1,043,163,872.00	687,939,717.00	506,927,565.00	1,194,867,282.00	14.5%

			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	28,920.00	6,901,023.00	6,929,943.00	28,920.00	7,356,409.00	7,385,329.00	6.6%
(a) TOTAL, INTERFUND TRANSFERS IN			28,920.00	6,901,023.00	6,929,943.00	28,920.00	7,356,409.00	7,385,329.00	6.6%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,500,000.00	6,901,023.00	8,401,023.00	1,500,000.00	7,356,409.00	8,856,409.00	5.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,500,000.00	6,901,023.00	8,401,023.00	1,500,000.00	7,356,409.00	8,856,409.00	5.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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%
<b>USES</b>									
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	41,600,000.00	0.00	41,600,000.00	0.00	0.00	0.00	-100.0%
(d) TOTAL, USES			41,600,000.00	0.00	41,600,000.00	0.00	0.00	0.00	-100.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(98,844,526.00)	98,844,526.00	0.00	(111,622,266.00)	111,622,266.00	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			(98,844,526.00)	98,844,526.00	0.00	(111,622,266.00)	111,622,266.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(141,915,606.00)	98,844,526.00	(43,071,080.00)	(113,093,346.00)	111,622,266.00	(1,471,080.00)	-96.6%

			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							
A. REVENUES									
1) LCFF Sources		8010-8099	779,194,089.00	0.00	779,194,089.00	814,231,696.00	0.00	814,231,696.00	4.5%
2) Federal Revenue		8100-8299	2,930,989.00	171,881,129.00	174,812,118.00	0.00	209,856,651.00	209,856,651.00	20.0%
3) Other State Revenue		8300-8599	14,580,706.00	137,700,353.00	152,281,059.00	14,650,014.00	172,537,953.00	187,187,967.00	22.9%
4) Other Local Revenue		8600-8799	11,170,820.00	6,510,205.00	17,681,025.00	11,139,137.00	7,188,937.00	18,328,074.00	3.7%
5) TOTAL, REVENUES			807,876,604.00	316,091,687.00	1,123,968,291.00	840,020,847.00	389,583,541.00	1,229,604,388.00	9.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	386,557,476.00	250,401,403.00	636,958,879.00	412,088,809.00	306,332,006.00	718,420,815.00	12.8%
2) Instruction - Related Services	2000-2999		80,683,261.00	43,873,274.00	124,556,535.00	89,323,127.00	52,612,888.00	141,936,015.00	14.0%
3) Pupil Services	3000-3999		40,116,280.00	59,576,092.00	99,692,372.00	41,489,937.00	71,157,781.00	112,647,718.00	13.0%
4) Ancillary Services	4000-4999		14,934,991.00	5,286,021.00	20,221,012.00	18,004,639.00	10,394,325.00	28,398,964.00	40.4%
5) Community Services	5000-5999		4,490,950.00	286,387.00	4,777,337.00	1,824,916.00	738,935.00	2,563,851.00	-46.3%
6) Enterprise	6000-6999		1,866,925.00	19,227.00	1,886,152.00	2,059,702.00	18,665.00	2,078,367.00	10.2%
7) General Administration	7000-7999		27,149,432.00	14,091,609.00	41,241,041.00	29,339,355.00	18,692,885.00	48,032,240.00	16.5%
8) Plant Services	8000-8999		73,395,988.00	37,317,145.00	110,713,133.00	92,602,023.00	45,475,722.00	138,077,745.00	24.7%
9) Other Outgo	9000-9999		1,613,053.00	1,504,358.00	3,117,411.00	1,207,209.00	1,504,358.00	2,711,567.00	-13.0%
10) TOTAL, EXPENDITURES			630,808,356.00	412,355,516.00	1,043,163,872.00	687,939,717.00	506,927,565.00	1,194,867,282.00	14.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			177,068,248.00	(96,263,829.00)	80,804,419.00	152,081,130.00	(117,344,024.00)	34,737,106.00	-57.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	28,920.00	6,901,023.00	6,929,943.00	28,920.00	7,356,409.00	7,385,329.00	6.6%
b) Transfers Out		7600-7629	1,500,000.00	6,901,023.00	8,401,023.00	1,500,000.00	7,356,409.00	8,856,409.00	5.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	41,600,000.00	0.00	41,600,000.00	0.00	0.00	0.00	-100.0%
3) Contributions		8980-8999	(98,844,526.00)	98,844,526.00	0.00	(111,622,266.00)	111,622,266.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(141,915,606.00)	98,844,526.00	(43,071,080.00)	(113,093,346.00)	111,622,266.00	(1,471,080.00)	-96.6%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			35,152,642.00	2,580,697.00	37,733,339.00	38,987,784.00	(5,721,758.00)	33,266,026.00	-11.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	147,872,110.74	4,310,854.56	152,182,965.30	183,024,752.74	6,891,551.56	189,916,304.30	24.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			147,872,110.74	4,310,854.56	152,182,965.30	183,024,752.74	6,891,551.56	189,916,304.30	24.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			147,872,110.74	4,310,854.56	152,182,965.30	183,024,752.74	6,891,551.56	189,916,304.30	24.8%
2) Ending Balance, June 30 (E + F1e)			183,024,752.74	6,891,551.56	189,916,304.30	222,012,536.74	1,169,793.56	223,182,330.30	17.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	90,917.75	0.00	90,917.75	90,917.75	0.00	90,917.75	0.0%
Stores		9712	2,725,283.88	0.00	2,725,283.88	2,725,283.88	0.00	2,725,283.88	0.0%
Prepaid Items		9713	1,162,384.09	0.00	1,162,384.09	1,162,384.09	0.00	1,162,384.09	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,891,551.59	6,891,551.59	0.00	1,169,793.59	1,169,793.59	-83.0%
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	25,900,000.00	0.00	25,900,000.00	87,100,000.00	0.00	87,100,000.00	236.3%
Future Textbook Adoptions	0000	9760				25,900,000.00		25,900,000.00	
Pandemic Learning and Recovery	0000	9760				61,200,000.00		61,200,000.00	
Future Textbook Adoption	0000	9760	25,900,000.00		25,900,000.00				
d) Assigned									
Other Assignments (by Resource/Object)		9780	52,553,630.00	0.00	52,553,630.00	32,000,000.00	0.00	32,000,000.00	-39.1%
Utilization of Reserve	0000	9780				32,000,000.00		32,000,000.00	
CTE Facility Project	0000	9780	5,040,834.00		5,040,834.00				
Restroom Renovation	0000	9780	1,262,796.00		1,262,796.00				
Fresno High Facility Project	0000	9780	250,000.00		250,000.00				
Utilization of Reserve	0000	9780	46,000,000.00		46,000,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	100,592,537.02	0.00	100,592,537.02	98,933,951.02	0.00	98,933,951.02	-1.6%
Unassigned/Unappropriated Amount		9790	0.00	(0.03)	(0.03)	0.00	(0.03)	(0.03)	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	3,094,309.00	0.00
3215	Governor's Emergency Education Relief Fund: Learning Loss Mitigati	985,119.00	0.00
6230	California Clean Energy Jobs Act	1,220,804.88	0.88
7085	Learning Communities for School Success Program	0.31	0.31
7311	Classified School Employee Professional Development Block Grant	421,526.40	0.40
7388	SB 117 COVID-19 LEA Response Funds	1,169,792.00	1,169,792.00
Total, Restricted Balance		6,891,551.59	1,169,793.59

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	893,149.00	5,027,223.00	462.9%
5) TOTAL, REVENUES			893,149.00	5,027,223.00	462.9%
<b>B. EXPENDITURES</b>					
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	893,149.00	5,027,223.00	462.9%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			893,149.00	5,027,223.00	462.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	893,149.00	5,027,223.00	462.9%
<b>TOTAL, REVENUES</b>			893,149.00	5,027,223.00	462.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	893,149.00	5,027,223.00	462.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			893,149.00	5,027,223.00	462.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			893,149.00	5,027,223.00	462.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	893,149.00	5,027,223.00	462.9%
5) TOTAL, REVENUES			893,149.00	5,027,223.00	462.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		893,149.00	5,027,223.00	462.9%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			893,149.00	5,027,223.00	462.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,222,680.00	1,151,245.00	-5.8%
3) Other State Revenue		8300-8599	6,098,047.00	6,098,047.00	0.0%
4) Other Local Revenue		8600-8799	406,729.00	608,087.00	49.5%
5) TOTAL, REVENUES			7,727,456.00	7,857,379.00	1.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,403,481.00	2,436,842.00	1.4%
2) Classified Salaries		2000-2999	1,449,074.00	1,620,303.00	11.8%
3) Employee Benefits		3000-3999	2,209,377.00	2,362,927.00	6.9%
4) Books and Supplies		4000-4999	314,179.00	1,790,112.00	469.8%
5) Services and Other Operating Expenditures		5000-5999	973,533.00	863,140.00	-11.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	187,189.00	276,879.00	47.9%
9) TOTAL, EXPENDITURES			7,536,833.00	9,350,203.00	24.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			190,623.00	(1,492,824.00)	-883.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			190,623.00	(1,492,824.00)	-883.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,532,663.27	1,723,286.27	12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,532,663.27	1,723,286.27	12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,532,663.27	1,723,286.27	12.4%
2) Ending Balance, June 30 (E + F1e)			1,723,286.27	230,462.27	-86.6%
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	1,651,677.69	191,368.69	-88.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	71,608.58	39,093.58	-45.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>LCFF SOURCES</b>					
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%
<b>FEDERAL REVENUE</b>					
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	122,636.00	122,636.00	0.0%
All Other Federal Revenue	All Other	8290	1,100,044.00	1,028,609.00	-6.5%
TOTAL, FEDERAL REVENUE			1,222,680.00	1,151,245.00	-5.8%
<b>OTHER STATE REVENUE</b>					
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	5,387,885.00	5,387,885.00	0.0%
All Other State Revenue	All Other	8590	710,162.00	710,162.00	0.0%
TOTAL, OTHER STATE REVENUE			6,098,047.00	6,098,047.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	6,550.00	0.00	-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	49,784.00	215,275.00	332.4%
Interagency Services		8677	334,982.00	342,811.00	2.3%
Other Local Revenue					
All Other Local Revenue		8699	15,413.00	50,001.00	224.4%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>406,729.00</b>	<b>608,087.00</b>	<b>49.5%</b>
<b>TOTAL, REVENUES</b>			<b>7,727,456.00</b>	<b>7,857,379.00</b>	<b>1.7%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,468,862.00	1,541,751.00	5.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	934,619.00	895,091.00	-4.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,403,481.00	2,436,842.00	1.4%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	466,521.00	506,313.00	8.5%
Classified Supervisors' and Administrators' Salaries		2300	110,697.00	112,910.00	2.0%
Clerical, Technical and Office Salaries		2400	829,839.00	939,580.00	13.2%
Other Classified Salaries		2900	42,017.00	61,500.00	46.4%
TOTAL, CLASSIFIED SALARIES			1,449,074.00	1,620,303.00	11.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	679,666.00	677,807.00	-0.3%
PERS		3201-3202	295,098.00	346,363.00	17.4%
OASDI/Medicare/Alternative		3301-3302	140,563.00	146,077.00	3.9%
Health and Welfare Benefits		3401-3402	728,151.00	829,975.00	14.0%
Unemployment Insurance		3501-3502	2,014.00	1,967.00	-2.3%
Workers' Compensation		3601-3602	44,275.00	46,656.00	5.4%
OPEB, Allocated		3701-3702	311,792.00	306,999.00	-1.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,818.00	7,083.00	-9.4%
TOTAL, EMPLOYEE BENEFITS			2,209,377.00	2,362,927.00	6.9%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	5,939.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	91,181.00	1,765,517.00	1836.3%
Noncapitalized Equipment		4400	222,998.00	18,656.00	-91.6%
TOTAL, BOOKS AND SUPPLIES			314,179.00	1,790,112.00	469.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	109,357.00	63,749.00	-41.7%
Travel and Conferences		5200	1,300.00	34,920.00	2586.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	36,319.00	45,651.00	25.7%
Operations and Housekeeping Services		5500	283,542.00	265,250.00	-6.5%
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	3,664.00	10,154.00	177.1%
Professional/Consulting Services and Operating Expenditures		5800	538,388.00	443,416.00	-17.6%
Communications		5900	963.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			973,533.00	863,140.00	-11.3%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	187,189.00	276,879.00	47.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			187,189.00	276,879.00	47.9%
TOTAL, EXPENDITURES			7,536,833.00	9,350,203.00	24.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,222,680.00	1,151,245.00	-5.8%
3) Other State Revenue		8300-8599	6,098,047.00	6,098,047.00	0.0%
4) Other Local Revenue		8600-8799	406,729.00	608,087.00	49.5%
5) TOTAL, REVENUES			7,727,456.00	7,857,379.00	1.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,500,248.00	2,696,631.00	7.9%
2) Instruction - Related Services	2000-2999		3,674,687.00	5,092,255.00	38.6%
3) Pupil Services	3000-3999		71,119.00	77,915.00	9.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		142,795.00	191,537.00	34.1%
7) General Administration	7000-7999		187,189.00	276,879.00	47.9%
8) Plant Services	8000-8999		960,795.00	1,014,986.00	5.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,536,833.00	9,350,203.00	24.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			190,623.00	(1,492,824.00)	-883.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			190,623.00	(1,492,824.00)	-883.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,532,663.27	1,723,286.27	12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,532,663.27	1,723,286.27	12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,532,663.27	1,723,286.27	12.4%
2) Ending Balance, June 30 (E + F1e)			1,723,286.27	230,462.27	-86.6%
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	1,651,677.69	191,368.69	-88.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	71,608.58	39,093.58	-45.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
6371	CalWORKs for ROCP or Adult Education	163,183.35	220.35
6391	Adult Education Program	1,488,494.34	191,148.34
Total, Restricted Balance		1,651,677.69	191,368.69

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	900,889.00	1,401,845.00	55.6%
3) Other State Revenue		8300-8599	17,315,984.00	20,229,316.00	16.8%
4) Other Local Revenue		8600-8799	155,508.00	267,556.00	72.1%
5) TOTAL, REVENUES			18,372,381.00	21,898,717.00	19.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	6,011,494.00	5,633,723.00	-6.3%
2) Classified Salaries		2000-2999	3,502,498.00	4,248,736.00	21.3%
3) Employee Benefits		3000-3999	7,243,959.00	8,408,840.00	16.1%
4) Books and Supplies		4000-4999	273,747.00	1,608,419.00	487.6%
5) Services and Other Operating Expenditures		5000-5999	652,295.00	1,129,071.00	73.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	688,388.00	869,928.00	26.4%
9) TOTAL, EXPENDITURES			18,372,381.00	21,898,717.00	19.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	900,889.00	1,401,845.00	55.6%
TOTAL, FEDERAL REVENUE			900,889.00	1,401,845.00	55.6%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	16,143,108.00	16,418,707.00	1.7%
All Other State Revenue	All Other	8590	1,172,876.00	3,810,609.00	224.9%
TOTAL, OTHER STATE REVENUE			17,315,984.00	20,229,316.00	16.8%
<b>OTHER LOCAL REVENUE</b>					
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	25,836.00	23,660.00	-8.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	50.00	1,500.00	2900.0%
Interagency Services		8677	129,622.00	242,396.00	87.0%
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			155,508.00	267,556.00	72.1%
TOTAL, REVENUES			18,372,381.00	21,898,717.00	19.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	5,246,438.00	4,799,322.00	-8.5%
Certificated Pupil Support Salaries		1200	108,594.00	112,337.00	3.4%
Certificated Supervisors' and Administrators' Salaries		1300	218,532.00	323,104.00	47.9%
Other Certificated Salaries		1900	437,930.00	398,960.00	-8.9%
TOTAL, CERTIFICATED SALARIES			6,011,494.00	5,633,723.00	-6.3%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	3,287,450.00	4,022,327.00	22.4%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	14,508.00	104,359.00	619.3%
Clerical, Technical and Office Salaries		2400	200,540.00	122,050.00	-39.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,502,498.00	4,248,736.00	21.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,453,575.00	1,470,066.00	1.1%
PERS		3201-3202	781,896.00	1,092,949.00	39.8%
OASDI/Medicare/Alternative		3301-3302	370,093.00	424,521.00	14.7%
Health and Welfare Benefits		3401-3402	3,152,653.00	3,761,103.00	19.3%
Unemployment Insurance		3501-3502	4,585.00	121,374.00	2547.2%
Workers' Compensation		3601-3602	108,636.00	117,385.00	8.1%
OPEB, Allocated		3701-3702	1,346,775.00	1,391,411.00	3.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	25,746.00	30,031.00	16.6%
TOTAL, EMPLOYEE BENEFITS			7,243,959.00	8,408,840.00	16.1%
<b>BOOKS AND SUPPLIES</b>					
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	273,747.00	1,608,419.00	487.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			273,747.00	1,608,419.00	487.6%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	89,064.00	114,866.00	29.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,093.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,979.00	690,491.00	5664.2%
Professional/Consulting Services and Operating Expenditures		5800	546,158.00	323,714.00	-40.7%
Communications		5900	1.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			652,295.00	1,129,071.00	73.1%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	688,388.00	869,928.00	26.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			688,388.00	869,928.00	26.4%
<b>TOTAL, EXPENDITURES</b>			18,372,381.00	21,898,717.00	19.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	900,889.00	1,401,845.00	55.6%
3) Other State Revenue		8300-8599	17,315,984.00	20,229,316.00	16.8%
4) Other Local Revenue		8600-8799	155,508.00	267,556.00	72.1%
5) TOTAL, REVENUES			18,372,381.00	21,898,717.00	19.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		14,670,354.00	16,300,928.00	11.1%
2) Instruction - Related Services	2000-2999		1,190,999.00	1,330,300.00	11.7%
3) Pupil Services	3000-3999		144,119.00	156,969.00	8.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,666,542.00	2,493,645.00	49.6%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		688,388.00	869,928.00	26.4%
8) Plant Services	8000-8999		11,979.00	746,947.00	6135.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,372,381.00	21,898,717.00	19.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	29,189,808.00	52,069,158.00	78.4%
3) Other State Revenue		8300-8599	4,476,730.00	1,708,586.00	-61.8%
4) Other Local Revenue		8600-8799	1,827,841.00	1,289,060.00	-29.5%
5) TOTAL, REVENUES			35,494,379.00	55,066,804.00	55.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	12,270,798.00	14,820,482.00	20.8%
3) Employee Benefits		3000-3999	9,942,642.00	11,668,385.00	17.4%
4) Books and Supplies		4000-4999	10,741,979.00	23,254,999.00	116.5%
5) Services and Other Operating Expenditures		5000-5999	2,107,340.00	2,769,998.00	31.4%
6) Capital Outlay		6000-6999	228,752.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,371,046.00	1,382,033.00	0.8%
9) TOTAL, EXPENDITURES			36,662,557.00	53,895,897.00	47.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,168,178.00)	1,170,907.00	-200.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,168,178.00)	1,170,907.00	-200.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,998,983.13	16,830,805.13	-6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,998,983.13	16,830,805.13	-6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,998,983.13	16,830,805.13	-6.5%
2) Ending Balance, June 30 (E + F1e)			16,830,805.13	18,001,712.13	7.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	2,285,225.38	2,285,225.38	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,545,579.75	15,716,486.75	8.0%
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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	29,189,808.00	52,069,158.00	78.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			29,189,808.00	52,069,158.00	78.4%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	4,476,730.00	1,708,586.00	-61.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,476,730.00	1,708,586.00	-61.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	17,055.00	150,000.00	779.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	357,228.00	350,000.00	-2.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,453,558.00	789,060.00	-45.7%
TOTAL, OTHER LOCAL REVENUE			1,827,841.00	1,289,060.00	-29.5%
TOTAL, REVENUES			35,494,379.00	55,066,804.00	55.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	10,386,225.00	11,708,067.00	12.7%
Classified Supervisors' and Administrators' Salaries		2300	838,522.00	1,025,804.00	22.3%
Clerical, Technical and Office Salaries		2400	738,607.00	986,611.00	33.6%
Other Classified Salaries		2900	307,444.00	1,100,000.00	257.8%
TOTAL, CLASSIFIED SALARIES			12,270,798.00	14,820,482.00	20.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,274,034.00	2,667,634.00	17.3%
OASDI/Medicare/Alternative		3301-3302	844,117.00	895,902.00	6.1%
Health and Welfare Benefits		3401-3402	4,638,651.00	5,751,283.00	24.0%
Unemployment Insurance		3501-3502	5,587.00	6,503.00	16.4%
Workers' Compensation		3601-3602	130,844.00	157,768.00	20.6%
OPEB, Allocated		3701-3702	1,988,014.00	2,127,407.00	7.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	61,395.00	61,888.00	0.8%
TOTAL, EMPLOYEE BENEFITS			9,942,642.00	11,668,385.00	17.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,074,942.00	2,654,895.00	147.0%
Noncapitalized Equipment		4400	286,764.00	100,000.00	-65.1%
Food		4700	9,380,273.00	20,500,104.00	118.5%
TOTAL, BOOKS AND SUPPLIES			10,741,979.00	23,254,999.00	116.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,800.00	27,000.00	150.0%
Dues and Memberships		5300	88,069.00	70,000.00	-20.5%
Insurance		5400-5450	105,813.00	154,554.00	46.1%
Operations and Housekeeping Services		5500	556,013.00	698,000.00	25.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,586,095.00	1,574,444.00	-0.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(373,208.00)	103,111.00	-127.6%
Professional/Consulting Services and Operating Expenditures		5800	98,622.00	108,889.00	10.4%
Communications		5900	35,136.00	34,000.00	-3.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,107,340.00	2,769,998.00	31.4%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	228,752.00	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			228,752.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	1,371,046.00	1,382,033.00	0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,371,046.00	1,382,033.00	0.8%
TOTAL, EXPENDITURES			36,662,557.00	53,895,897.00	47.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	29,189,808.00	52,069,158.00	78.4%
3) Other State Revenue		8300-8599	4,476,730.00	1,708,586.00	-61.8%
4) Other Local Revenue		8600-8799	1,827,841.00	1,289,060.00	-29.5%
5) TOTAL, REVENUES			35,494,379.00	55,066,804.00	55.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		34,634,676.00	51,669,264.00	49.2%
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		190,630.00	259,600.00	36.2%
7) General Administration	7000-7999		1,371,046.00	1,382,033.00	0.8%
8) Plant Services	8000-8999		466,205.00	585,000.00	25.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			36,662,557.00	53,895,897.00	47.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,168,178.00)	1,170,907.00	-200.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,168,178.00)	1,170,907.00	-200.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,998,983.13	16,830,805.13	-6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,998,983.13	16,830,805.13	-6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,998,983.13	16,830,805.13	-6.5%
2) Ending Balance, June 30 (E + F1e)			16,830,805.13	18,001,712.13	7.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	2,285,225.38	2,285,225.38	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,545,579.75	15,716,486.75	8.0%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	10,378,176.38	10,709,638.38
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	4,167,403.37	5,006,848.37
Total, Restricted Balance		14,545,579.75	15,716,486.75

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,025.00	0.00	-100.0%
5) TOTAL, REVENUES			1,025.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	107,629.00	130,700.00	21.4%
5) Services and Other Operating Expenditures		5000-5999	6,794,419.00	7,225,709.00	6.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,902,048.00	7,356,409.00	6.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,901,023.00)	(7,356,409.00)	6.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,901,023.00	7,356,409.00	6.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,901,023.00	7,356,409.00	6.6%



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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>LCFF SOURCES</b>					
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%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	1,025.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,025.00	0.00	-100.0%
TOTAL, REVENUES			1,025.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	107,629.00	130,700.00	21.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			107,629.00	130,700.00	21.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	5,040,957.00	6,012,641.00	19.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,148,452.00	263,235.00	-77.1%
Professional/Consulting Services and Operating Expenditures		5800	605,010.00	949,833.00	57.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,794,419.00	7,225,709.00	6.3%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			6,902,048.00	7,356,409.00	6.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	6,901,023.00	7,356,409.00	6.6%
(a) TOTAL, INTERFUND TRANSFERS IN			6,901,023.00	7,356,409.00	6.6%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			6,901,023.00	7,356,409.00	6.6%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,025.00	0.00	-100.0%
5) TOTAL, REVENUES			1,025.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		6,902,048.00	7,356,409.00	6.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,902,048.00	7,356,409.00	6.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(6,901,023.00)	(7,356,409.00)	6.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,901,023.00	7,356,409.00	6.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,901,023.00	7,356,409.00	6.6%

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



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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	845,637.00	1,193,300.00	41.1%
5) TOTAL, REVENUES			845,637.00	1,193,300.00	41.1%
<b>B. EXPENDITURES</b>					
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	953,370.00	581,894.00	-39.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			953,370.00	581,894.00	-39.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(107,733.00)	611,406.00	-667.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	43,163,021.00	123,893,968.00	187.0%
2) Other Sources/Uses					
a) Sources		8930-8979	125,901,820.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			82,738,799.00	(123,893,968.00)	-249.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			82,631,066.00	(123,282,562.00)	-249.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,633,432.99	125,264,498.99	193.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,633,432.99	125,264,498.99	193.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,633,432.99	125,264,498.99	193.8%
2) Ending Balance, June 30 (E + F1e)			125,264,498.99	1,981,936.99	-98.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	125,264,498.99	1,981,936.99	-98.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	845,637.00	1,193,300.00	41.1%
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			845,637.00	1,193,300.00	41.1%
TOTAL, REVENUES			845,637.00	1,193,300.00	41.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	6,945.00	65,000.00	835.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	33,594.00	75,000.00	123.3%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
Professional/Consulting Services and Operating Expenditures		5800	912,831.00	441,894.00	-51.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			953,370.00	581,894.00	-39.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			953,370.00	581,894.00	-39.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	43,163,021.00	123,893,968.00	187.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			43,163,021.00	123,893,968.00	187.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	125,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	901,820.00	0.00	-100.0%
(c) TOTAL, SOURCES			125,901,820.00	0.00	-100.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			82,738,799.00	(123,893,968.00)	-249.7%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	845,637.00	1,193,300.00	41.1%
5) TOTAL, REVENUES			845,637.00	1,193,300.00	41.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		51,550.00	150,000.00	191.0%
9) Other Outgo	9000-9999	Except 7600-7699	901,820.00	431,894.00	-52.1%
10) TOTAL, EXPENDITURES			953,370.00	581,894.00	-39.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(107,733.00)	611,406.00	-667.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	43,163,021.00	123,893,968.00	187.0%
2) Other Sources/Uses					
a) Sources		8930-8979	125,901,820.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			82,738,799.00	(123,893,968.00)	-249.7%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			82,631,066.00	(123,282,562.00)	-249.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,633,432.99	125,264,498.99	193.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,633,432.99	125,264,498.99	193.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,633,432.99	125,264,498.99	193.8%
2) Ending Balance, June 30 (E + F1e)			125,264,498.99	1,981,936.99	-98.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	125,264,498.99	1,981,936.99	-98.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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
<b>A. REVENUES</b>					
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	1,357,111.00	1,390,000.00	2.4%
5) TOTAL, REVENUES			1,357,111.00	1,390,000.00	2.4%
<b>B. EXPENDITURES</b>					
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	765.00	197.00	-74.2%
5) Services and Other Operating Expenditures		5000-5999	106,070.00	428,614.00	304.1%
6) Capital Outlay		6000-6999	3,285,685.00	1,437,369.00	-56.3%
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			3,392,520.00	1,866,180.00	-45.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,035,409.00)	(476,180.00)	-76.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	28,920.00	28,920.00	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			(28,920.00)	(28,920.00)	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,064,329.00)	(505,100.00)	-75.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,569,429.12	505,100.12	-80.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,569,429.12	505,100.12	-80.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,569,429.12	505,100.12	-80.3%
2) Ending Balance, June 30 (E + F1e)			505,100.12	0.12	-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	505,100.12	0.12	-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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	40,000.00	40,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,317,111.00	1,350,000.00	2.5%
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			1,357,111.00	1,390,000.00	2.4%
TOTAL, REVENUES			1,357,111.00	1,390,000.00	2.4%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	765.00	197.00	-74.2%
TOTAL, BOOKS AND SUPPLIES			765.00	197.00	-74.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	27,000.00	145,843.00	440.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	68,403.00	10,966.00	-84.0%
Professional/Consulting Services and Operating Expenditures		5800	10,667.00	271,805.00	2448.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			106,070.00	428,614.00	304.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	20,225.00	21,987.00	8.7%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,112,756.00	1,382,064.00	-55.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	152,704.00	33,318.00	-78.2%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,285,685.00	1,437,369.00	-56.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			3,392,520.00	1,866,180.00	-45.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	28,920.00	28,920.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			28,920.00	28,920.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(28,920.00)	(28,920.00)	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,357,111.00	1,390,000.00	2.4%
5) TOTAL, REVENUES			1,357,111.00	1,390,000.00	2.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,392,520.00	1,866,180.00	-45.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,392,520.00	1,866,180.00	-45.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,035,409.00)	(476,180.00)	-76.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	28,920.00	28,920.00	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			(28,920.00)	(28,920.00)	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,064,329.00)	(505,100.00)	-75.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,569,429.12	505,100.12	-80.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,569,429.12	505,100.12	-80.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,569,429.12	505,100.12	-80.3%
2) Ending Balance, June 30 (E + F1e)			505,100.12	0.12	-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	505,100.12	0.12	-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
9010	Other Restricted Local	505,100.12	0.12
Total, Restricted Balance		505,100.12	0.12

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	11,626,265.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	808,139.00	600,000.00	-25.8%
5) TOTAL, REVENUES			12,434,404.00	600,000.00	-95.2%
<b>B. EXPENDITURES</b>					
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	78,961.00	1,516,775.00	1820.9%
5) Services and Other Operating Expenditures		5000-5999	5,430,104.00	13,404,587.00	146.9%
6) Capital Outlay		6000-6999	46,567,559.00	66,241,042.00	42.2%
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			52,076,624.00	81,162,404.00	55.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(39,642,220.00)	(80,562,404.00)	103.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	36,261,998.00	116,537,559.00	221.4%
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			36,261,998.00	116,537,559.00	221.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,380,222.00)	35,975,155.00	-1164.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,478,775.45	56,098,553.45	-5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,478,775.45	56,098,553.45	-5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,478,775.45	56,098,553.45	-5.7%
2) Ending Balance, June 30 (E + F1e)			56,098,553.45	92,073,708.45	64.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	56,098,553.45	92,073,708.45	64.1%
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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	11,626,265.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,626,265.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	479,343.00	600,000.00	25.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	328,796.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			808,139.00	600,000.00	-25.8%
TOTAL, REVENUES			12,434,404.00	600,000.00	-95.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	664.00	296,344.00	44530.1%
Noncapitalized Equipment		4400	78,297.00	1,220,431.00	1458.7%
TOTAL, BOOKS AND SUPPLIES			78,961.00	1,516,775.00	1820.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	1,826,878.00	1,664,968.00	-8.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,173,775.00	4,205,659.00	258.3%
Professional/Consulting Services and Operating Expenditures		5800	2,429,451.00	7,533,960.00	210.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,430,104.00	13,404,587.00	146.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	102,564.00	1,504,538.00	1366.9%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	45,683,255.00	57,406,163.00	25.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	781,740.00	7,330,341.00	837.7%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			46,567,559.00	66,241,042.00	42.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			52,076,624.00	81,162,404.00	55.9%

Description Resource Codes Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>			
<b>INTERFUND TRANSFERS IN</b>			
To: State School Building Fund/ County School Facilities Fund From: All Other Funds	8913	0.00	0.0%
Other Authorized Interfund Transfers In	8919	36,261,998.00	116,537,559.00
(a) TOTAL, INTERFUND TRANSFERS IN		36,261,998.00	116,537,559.00
<b>INTERFUND TRANSFERS OUT</b>			
To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			36,261,998.00	116,537,559.00	221.4%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	11,626,265.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	808,139.00	600,000.00	-25.8%
5) TOTAL, REVENUES			12,434,404.00	600,000.00	-95.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		52,050,874.00	81,162,404.00	55.9%
9) Other Outgo	9000-9999	Except 7600-7699	25,750.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			52,076,624.00	81,162,404.00	55.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(39,642,220.00)	(80,562,404.00)	103.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	36,261,998.00	116,537,559.00	221.4%
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			36,261,998.00	116,537,559.00	221.4%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,380,222.00)	35,975,155.00	-1164.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,478,775.45	56,098,553.45	-5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,478,775.45	56,098,553.45	-5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,478,775.45	56,098,553.45	-5.7%
2) Ending Balance, June 30 (E + F1e)			56,098,553.45	92,073,708.45	64.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	56,098,553.45	92,073,708.45	64.1%
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,000.00	48,000.00	6.7%
5) TOTAL, REVENUES			45,000.00	48,000.00	6.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,021,990.00	1,306,546.00	27.8%
3) Employee Benefits		3000-3999	525,737.00	700,211.00	33.2%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	(968,186.00)	415,277.00	-142.9%
6) Capital Outlay		6000-6999	237,857.00	661,425.00	178.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			817,398.00	3,083,459.00	277.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(772,398.00)	(3,035,459.00)	293.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(772,398.00)	(3,035,459.00)	293.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,807,857.15	3,035,459.15	-20.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,807,857.15	3,035,459.15	-20.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,807,857.15	3,035,459.15	-20.3%
2) Ending Balance, June 30 (E + F1e)			3,035,459.15	0.15	-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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,035,459.15	0.15	-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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	45,000.00	48,000.00	6.7%
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			45,000.00	48,000.00	6.7%
TOTAL, REVENUES			45,000.00	48,000.00	6.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	764,836.00	987,124.00	29.1%
Classified Supervisors' and Administrators' Salaries		2300	112,704.00	176,168.00	56.3%
Clerical, Technical and Office Salaries		2400	144,450.00	143,254.00	-0.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,021,990.00	1,306,546.00	27.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	211,225.00	300,508.00	42.3%
OASDI/Medicare/Alternative		3301-3302	76,077.00	97,628.00	28.3%
Health and Welfare Benefits		3401-3402	157,867.00	207,944.00	31.7%
Unemployment Insurance		3501-3502	497.00	639.00	28.6%
Workers' Compensation		3601-3602	11,734.00	15,027.00	28.1%
OPEB, Allocated		3701-3702	67,658.00	76,917.00	13.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	679.00	1,548.00	128.0%
TOTAL, EMPLOYEE BENEFITS			525,737.00	700,211.00	33.2%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	9,489.00	14,708.00	55.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	110,058.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,483,439.00)	(1,813,818.00)	22.3%
Professional/Consulting Services and Operating Expenditures		5800	395,706.00	2,214,387.00	459.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(968,186.00)	415,277.00	-142.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	5,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	65,171.00	631,425.00	868.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	172,686.00	25,000.00	-85.5%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			237,857.00	661,425.00	178.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			817,398.00	3,083,459.00	277.2%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,000.00	48,000.00	6.7%
5) TOTAL, REVENUES			45,000.00	48,000.00	6.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		817,398.00	3,083,459.00	277.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			817,398.00	3,083,459.00	277.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(772,398.00)	(3,035,459.00)	293.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(772,398.00)	(3,035,459.00)	293.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,807,857.15	3,035,459.15	-20.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,807,857.15	3,035,459.15	-20.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,807,857.15	3,035,459.15	-20.3%
2) Ending Balance, June 30 (E + F1e)			3,035,459.15	0.15	-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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,035,459.15	0.15	-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
<b>A. REVENUES</b>					
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	403,665.00	433,777.00	7.5%
4) Other Local Revenue		8600-8799	57,307,506.00	43,063,860.00	-24.9%
5) TOTAL, REVENUES			57,711,171.00	43,497,637.00	-24.6%
<b>B. EXPENDITURES</b>					
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	54,863,391.00	57,766,593.00	5.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			54,863,391.00	57,766,593.00	5.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,847,780.00	(14,268,956.00)	-601.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	3,309,548.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,309,548.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,157,328.00	(14,268,956.00)	-331.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	274,106,864.36	280,264,192.36	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			274,106,864.36	280,264,192.36	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			274,106,864.36	280,264,192.36	2.2%
2) Ending Balance, June 30 (E + F1e)			280,264,192.36	265,995,236.36	-5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	280,264,192.36	265,995,236.36	-5.1%
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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	403,665.00	433,777.00	7.5%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			403,665.00	433,777.00	7.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	46,554,783.00	36,870,993.00	-20.8%
Unsecured Roll		8612	7,019,474.00	5,639,090.00	-19.7%
Prior Years' Taxes		8613	43,377.00	0.00	-100.0%
Supplemental Taxes		8614	539,754.00	433,777.00	-19.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	20,016.00	0.00	-100.0%
Interest		8660	3,724,372.00	120,000.00	-96.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(594,270.00)	0.00	-100.0%
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			57,307,506.00	43,063,860.00	-24.9%
TOTAL, REVENUES			57,711,171.00	43,497,637.00	-24.6%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	12,508.00	19,005.00	51.9%
Debt Service - Interest		7438	21,365,877.00	20,917,044.00	-2.1%
Other Debt Service - Principal		7439	33,485,006.00	36,830,544.00	10.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			54,863,391.00	57,766,593.00	5.3%
TOTAL, EXPENDITURES			54,863,391.00	57,766,593.00	5.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	3,309,548.00	0.00	-100.0%
(c) TOTAL, SOURCES			3,309,548.00	0.00	-100.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			3,309,548.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	403,665.00	433,777.00	7.5%
4) Other Local Revenue		8600-8799	57,307,506.00	43,063,860.00	-24.9%
5) TOTAL, REVENUES			57,711,171.00	43,497,637.00	-24.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	54,863,391.00	57,766,593.00	5.3%
10) TOTAL, EXPENDITURES			54,863,391.00	57,766,593.00	5.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,847,780.00	(14,268,956.00)	-601.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	3,309,548.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,309,548.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,157,328.00	(14,268,956.00)	-331.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	274,106,864.36	280,264,192.36	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			274,106,864.36	280,264,192.36	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			274,106,864.36	280,264,192.36	2.2%
2) Ending Balance, June 30 (E + F1e)			280,264,192.36	265,995,236.36	-5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	280,264,192.36	265,995,236.36	-5.1%
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
<b>A. REVENUES</b>					
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	196,922,751.00	204,456,573.00	3.8%
5) TOTAL, REVENUES			196,922,751.00	204,456,573.00	3.8%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,526,669.00	1,619,362.00	6.1%
3) Employee Benefits		3000-3999	822,361.00	913,446.00	11.1%
4) Books and Supplies		4000-4999	1,613.00	8,617.00	434.2%
5) Services and Other Operating Expenses		5000-5999	191,757,900.00	200,826,965.00	4.7%
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			194,108,543.00	203,368,390.00	4.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,814,208.00	1,088,183.00	-61.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	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			(2,000,000.00)	(2,000,000.00)	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			814,208.00	(911,817.00)	-212.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	40,824,473.72	41,638,681.72	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,824,473.72	41,638,681.72	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			40,824,473.72	41,638,681.72	2.0%
2) Ending Net Position, June 30 (E + F1e)			41,638,681.72	40,726,864.72	-2.2%
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	41,638,681.72	40,726,864.72	-2.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,254,907.00	1,577,510.00	25.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	186,012,971.00	176,271,832.00	-5.2%
All Other Fees and Contracts		8689	4,800,426.00	4,199,488.00	-12.5%
Other Local Revenue					
All Other Local Revenue		8699	4,854,447.00	22,407,743.00	361.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			196,922,751.00	204,456,573.00	3.8%
TOTAL, REVENUES			196,922,751.00	204,456,573.00	3.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	6,198.00	New
Classified Supervisors' and Administrators' Salaries		2300	556,236.00	568,034.00	2.1%
Clerical, Technical and Office Salaries		2400	970,433.00	1,045,130.00	7.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,526,669.00	1,619,362.00	6.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	298,957.00	342,159.00	14.5%
OASDI/Medicare/Alternative		3301-3302	112,365.00	115,478.00	2.8%
Health and Welfare Benefits		3401-3402	272,641.00	308,548.00	13.2%
Unemployment Insurance		3501-3502	761.00	861.00	13.1%
Workers' Compensation		3601-3602	18,015.00	17,391.00	-3.5%
OPEB, Allocated		3701-3702	115,688.00	123,854.00	7.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,934.00	5,155.00	31.0%
TOTAL, EMPLOYEE BENEFITS			822,361.00	913,446.00	11.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,613.00	8,617.00	434.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,613.00	8,617.00	434.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	40,000.00	New
Travel and Conferences		5200	20,738.00	22,888.00	10.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	4,900,369.00	5,442,919.00	11.1%
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	61,969.00	76,964.00	24.2%
Professional/Consulting Services and Operating Expenditures		5800	186,761,249.00	195,227,243.00	4.5%
Communications		5900	13,575.00	16,951.00	24.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			191,757,900.00	200,826,965.00	4.7%
<b>DEPRECIATION AND AMORTIZATION</b>					
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			194,108,543.00	203,368,390.00	4.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	2,000,000.00	2,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	2,000,000.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(2,000,000.00)	(2,000,000.00)	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	196,922,751.00	204,456,573.00	3.8%
5) TOTAL, REVENUES			196,922,751.00	204,456,573.00	3.8%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		194,108,543.00	203,368,390.00	4.8%
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			194,108,543.00	203,368,390.00	4.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,814,208.00	1,088,183.00	-61.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	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			(2,000,000.00)	(2,000,000.00)	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			814,208.00	(911,817.00)	-212.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	40,824,473.72	41,638,681.72	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,824,473.72	41,638,681.72	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			40,824,473.72	41,638,681.72	2.0%
2) Ending Net Position, June 30 (E + F1e)			41,638,681.72	40,726,864.72	-2.2%
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	41,638,681.72	40,726,864.72	-2.2%

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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,100,000.00	2,158,039.00	-73.4%
5) TOTAL, REVENUES			8,100,000.00	2,158,039.00	-73.4%
<b>B. EXPENSES</b>					
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	45,000.00	100,000.00	122.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			45,000.00	100,000.00	122.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,055,000.00	2,058,039.00	-74.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	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			3,500,000.00	3,500,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			11,555,000.00	5,558,039.00	-51.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	54,854,090.64	66,409,090.64	21.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,854,090.64	66,409,090.64	21.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			54,854,090.64	66,409,090.64	21.1%
2) Ending Net Position, June 30 (E + F1e)			66,409,090.64	71,967,129.64	8.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	66,409,090.64	71,967,129.64	8.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	8,100,000.00	2,158,039.00	-73.4%
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			8,100,000.00	2,158,039.00	-73.4%
TOTAL, REVENUES			8,100,000.00	2,158,039.00	-73.4%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	45,000.00	100,000.00	122.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			45,000.00	100,000.00	122.2%
TOTAL, EXPENSES			45,000.00	100,000.00	122.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	3,500,000.00	3,500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,500,000.00	3,500,000.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			3,500,000.00	3,500,000.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,100,000.00	2,158,039.00	-73.4%
5) TOTAL, REVENUES			8,100,000.00	2,158,039.00	-73.4%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		45,000.00	100,000.00	122.2%
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			45,000.00	100,000.00	122.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			8,055,000.00	2,058,039.00	-74.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	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			3,500,000.00	3,500,000.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			11,555,000.00	5,558,039.00	-51.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	54,854,090.64	66,409,090.64	21.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,854,090.64	66,409,090.64	21.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			54,854,090.64	66,409,090.64	21.1%
2) Ending Net Position, June 30 (E + F1e)			66,409,090.64	71,967,129.64	8.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	66,409,090.64	71,967,129.64	8.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%



Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	66,409,090.64	71,967,129.64
Total, Restricted Net Position		66,409,090.64	71,967,129.64

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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	66,903.50	66,903.50	66,903.50	66,339.00	66,339.00	66,675.49
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	66,903.50	66,903.50	66,903.50	66,339.00	66,339.00	66,675.49
<b>5. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	66,903.50	66,903.50	66,903.50	66,339.00	66,339.00	66,675.49
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
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)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	27.48	27.48	27.48	27.48	27.48	27.48
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	27.48	27.48	27.48	27.48	27.48	27.48
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	27.48	27.48	27.48	27.48	27.48	27.48
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	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			37,670,607.37	148,454,296.37	158,313,046.37	259,615,655.37	300,012,238.37	289,203,252.37	319,202,508.37	304,597,144.37
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		33,962,276.00	33,962,276.00	77,975,169.00	61,132,097.00	61,132,097.00	77,975,169.00	61,132,097.00	61,132,097.00
Property Taxes	8020-8079			674,536.00				28,471,366.00	1,265,394.00	674,536.00
Miscellaneous Funds	8080-8099					(206,332.00)	(1,170,686.00)	(410,031.00)	(178,876.00)	(35,980.00)
Federal Revenue	8100-8299		418,033.00	7,241,902.00	52,111,124.00	24,402,324.00	313,306.00	8,863,360.00	2,319,293.00	1,170,067.00
Other State Revenue	8300-8599		2,070,476.00	5,489,913.00	19,887,201.00	11,145,208.00	8,439,434.00	8,800,535.00	16,519,839.00	1,304,874.00
Other Local Revenue	8600-8799		737,774.00	383,898.00	1,952,637.00	341,926.00	421,444.00	1,427,760.00	574,716.00	2,760,703.00
Interfund Transfers In	8910-8929		250,000.00	750,000.00	1,150,000.00	500,000.00	250,000.00	250,000.00	500,000.00	250,000.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			37,438,559.00	48,502,525.00	153,076,131.00	97,315,223.00	69,385,595.00	125,378,159.00	82,132,463.00	67,256,297.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		7,177,729.00	43,455,042.00	41,919,214.00	42,603,256.00	39,919,546.00	32,110,224.00	39,329,775.00	46,920,941.00
Classified Salaries	2000-2999		17,634,522.00	7,051,462.00	10,834,567.00	11,235,716.00	13,593,983.00	14,333,052.00	12,527,603.00	14,810,924.00
Employee Benefits	3000-3999		9,967,653.00	7,723,684.00	20,958,416.00	21,870,943.00	30,130,365.00	30,045,854.00	28,611,755.00	35,459,775.00
Books and Supplies	4000-4999		63,369.00	9,146,676.00	5,520,291.00	3,806,348.00	10,386,842.00	2,397,345.00	3,624,927.00	4,781,046.00
Services	5000-5999		2,210,746.00	6,856,214.00	8,815,630.00	13,651,647.00	9,690,008.00	14,627,683.00	11,802,177.00	9,085,942.00
Capital Outlay	6000-6599		181,314.00	617,695.00	730,754.00	2,121,791.00	1,046,562.00	238,749.00	684,523.00	555,969.00
Other Outgo	7000-7499		8,491.00	6,062.00	11,062.00	9,271.00	17,861.00	34,500.00	11,292.00	17,442.00
Interfund Transfers Out	7600-7629		250,000.00	887,445.00	887,445.00	1,476,688.00	295,815.00	1,035,353.00	295,815.00	
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			37,493,824.00	75,744,280.00	89,677,379.00	96,775,660.00	105,080,982.00	94,822,760.00	96,887,867.00	111,632,039.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		219,432,881.00	42,453,117.00	46,145,915.00	40,380,782.00	25,429,810.00	1,204.00	306,951.00	303,547.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	219,432,881.00	42,453,117.00	46,145,915.00	40,380,782.00	25,429,810.00	1,204.00	306,951.00	303,547.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		108,593,927.00	5,352,612.00	8,242,058.00	523,762.00	543,409.00	557,347.00	156,911.00	148,463.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	108,593,927.00	5,352,612.00	8,242,058.00	523,762.00	543,409.00	557,347.00	156,911.00	148,463.00
<u>Nonoperating</u>										
Suspense Clearing	9910			0.00						
TOTAL BALANCE SHEET ITEMS		0.00	110,838,954.00	37,100,505.00	37,903,857.00	39,857,020.00	24,886,401.00	(556,143.00)	150,040.00	155,084.00
E. NET INCREASE/DECREASE (B - C + D)			110,783,689.00	9,858,750.00	101,302,609.00	40,396,583.00	(10,808,986.00)	29,999,256.00	(14,605,364.00)	(44,220,658.00)
F. ENDING CASH (A + E)			148,454,296.37	158,313,046.37	259,615,655.37	300,012,238.37	289,203,252.37	319,202,508.37	304,597,144.37	260,376,486.37
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		260,376,486.37	246,897,859.37	264,905,806.37	249,683,601.37				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	77,975,169.00	61,132,097.00	61,132,097.00	0.00	77,975,169.00		746,617,810.00	746,617,810.00
Property Taxes	8020-8079		29,145,902.00	2,530,788.00	8,970,750.00			71,733,272.00	71,733,272.00
Miscellaneous Funds	8080-8099	(705,087.00)	(395,357.00)	(375,249.00)	(29,217.00)	(612,571.00)		(4,119,386.00)	(4,119,386.00)
Federal Revenue	8100-8299	879,515.00	9,125,373.00	24,458,465.00	1,806,486.00	76,747,403.00		209,856,651.00	209,856,651.00
Other State Revenue	8300-8599	9,653,395.00	5,423,921.00	9,753,658.00	6,883,671.00	81,815,842.00		187,187,967.00	187,187,967.00
Other Local Revenue	8600-8799	906,763.00	522,843.00	712,671.00	1,533,230.00	6,051,709.00		18,328,074.00	18,328,074.00
Interfund Transfers In	8910-8929		1,000,000.00	301,097.00	481,755.00	1,702,477.00		7,385,329.00	7,385,329.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		88,709,755.00	105,954,779.00	98,513,527.00	19,646,675.00	243,680,029.00	0.00	1,236,989,717.00	1,236,989,717.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	47,482,710.00	35,257,081.00	48,536,563.00	32,465,670.00	35,921,350.00		493,099,101.00	493,099,101.00
Classified Salaries	2000-2999	12,820,199.00	10,768,163.00	11,028,879.00	10,767,823.00	5,655,171.00		153,062,064.00	153,062,064.00
Employee Benefits	3000-3999	29,996,152.00	30,570,252.00	32,992,649.00	31,355,271.00	34,624,492.00		344,307,261.00	344,307,261.00
Books and Supplies	4000-4999	2,305,352.00	1,837,431.00	2,144,892.00	8,199,857.00	13,452,311.00		67,666,687.00	67,666,687.00
Services	5000-5999	9,136,290.00	8,948,522.00	8,976,503.00	8,877,699.00	15,858,739.00		128,537,800.00	128,537,800.00
Capital Outlay	6000-6599	241,111.00	159,112.00	26,341.00	148,627.00	1,259,094.00		8,011,642.00	8,011,642.00
Other Outgo	7000-7499	9,670.00	26,556.00	13,656.00	12,545.00	4,319.00		182,727.00	182,727.00
Interfund Transfers Out	7600-7629	295,815.00	295,815.00	295,815.00	1,360,750.00	1,479,653.00		8,856,409.00	8,856,409.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		102,287,299.00	87,862,932.00	104,015,298.00	93,188,242.00	108,255,129.00	0.00	1,203,723,691.00	1,203,723,691.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	321,998.00	66,854.00	37,825.00	42,357.00			374,923,241.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		321,998.00	66,854.00	37,825.00	42,357.00	0.00	0.00	374,923,241.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	223,081.00	150,754.00	9,758,259.00	8,373,082.00			142,623,665.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		223,081.00	150,754.00	9,758,259.00	8,373,082.00	0.00	0.00	142,623,665.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		98,917.00	(83,900.00)	(9,720,434.00)	(8,330,725.00)	0.00	0.00	232,299,576.00	
E. NET INCREASE/DECREASE (B - C + D)		(13,478,627.00)	18,007,947.00	(15,222,205.00)	(81,872,292.00)	135,424,900.00	0.00	265,565,602.00	33,266,026.00
F. ENDING CASH (A + E)		246,897,859.37	264,905,806.37	249,683,601.37	167,811,309.37				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								303,236,209.37	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			167,811,309.37	360,625,196.37	327,146,206.37	466,434,744.37	428,913,416.37	383,429,586.37	416,189,776.37	394,971,606.37
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		34,602,526.00	34,602,526.00	79,127,618.00	62,284,546.00	62,284,546.00	79,127,618.00	62,284,546.00	62,344,988.00
Property Taxes	8020-8079			674,536.00				28,471,366.00	1,265,394.00	674,536.00
Miscellaneous Funds	8080-8099					(206,332.00)	(1,170,686.00)	(410,031.00)	(178,876.00)	(35,980.00)
Federal Revenue	8100-8299		1,228,021.00	21,273,940.00	153,082,554.00	1,181,875.00	920,374.00	26,037,162.00	9,457,051.00	3,437,210.00
Other State Revenue	8300-8599		1,174,539.00	3,114,317.00	11,281,609.00	6,322,452.00	4,787,521.00	4,992,366.00	9,371,372.00	740,229.00
Other Local Revenue	8600-8799		737,774.00	383,898.00	1,952,637.00	341,926.00	421,444.00	1,427,760.00	574,716.00	2,760,703.00
Interfund Transfers In	8910-8929		114,596.00	343,789.00	527,144.00	229,193.00	114,596.00	114,596.00	229,193.00	114,596.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			37,857,456.00	60,393,006.00	245,971,562.00	70,153,660.00	67,357,795.00	139,760,837.00	83,003,396.00	70,036,282.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		7,206,057.00	43,626,548.00	42,084,659.00	42,771,401.00	40,077,099.00	32,236,955.00	39,485,000.00	47,106,126.00
Classified Salaries	2000-2999		16,828,629.00	9,059,728.00	11,451,563.00	11,558,655.00	12,738,259.00	12,979,691.00	12,651,451.00	14,957,344.00
Employee Benefits	3000-3999		9,487,402.00	11,326,651.00	28,330,735.00	26,096,950.00	31,795,169.00	34,943,600.00	29,967,647.00	32,140,190.00
Books and Supplies	4000-4999		122,073.00	17,620,061.00	10,634,232.00	7,332,509.00	20,009,104.00	4,618,220.00	6,983,023.00	9,210,157.00
Services	5000-5999		3,092,784.00	9,591,691.00	12,332,870.00	19,098,351.00	13,556,106.00	20,463,803.00	16,510,983.00	12,711,030.00
Capital Outlay	6000-6599		0.00	0.00	0.00	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00
Other Outgo	7000-7499		8,491.00	6,062.00	11,062.00	9,271.00	17,861.00	34,500.00	11,292.00	17,442.00
Interfund Transfers Out	7600-7629		137,087.00	486,630.00	486,630.00	809,741.00	162,210.00	567,735.00	162,210.00	
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			36,882,523.00	91,717,371.00	105,331,751.00	108,276,878.00	118,955,808.00	106,444,504.00	106,371,606.00	116,742,289.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		300,432,881.00	3,197,987.00	6,890,785.00	1,125,652.00	6,657,592.00	1,204.00	2,306,951.00	5,303,547.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	300,432,881.00	3,197,987.00	6,890,785.00	1,125,652.00	6,657,592.00	1,204.00	2,306,951.00	5,303,547.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610		108,593,927.00	5,352,612.00	8,242,058.00	523,762.00	543,409.00	557,347.00	156,911.00	148,463.00
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	108,593,927.00	5,352,612.00	8,242,058.00	523,762.00	543,409.00	557,347.00	156,911.00	148,463.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	191,838,954.00	(2,154,625.00)	(1,351,273.00)	601,890.00	6,114,183.00	(556,143.00)	2,150,040.00	5,155,084.00
E. NET INCREASE/DECREASE (B - C + D)			192,813,887.00	(33,478,990.00)	139,288,538.00	(37,521,328.00)	(45,483,830.00)	32,760,190.00	(21,218,170.00)	(41,550,923.00)
F. ENDING CASH (A + E)			360,625,196.37	327,146,206.37	466,434,744.37	428,913,416.37	383,429,586.37	416,189,776.37	394,971,606.37	353,420,683.37
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		353,420,683.37	333,495,148.37	370,859,107.37	366,395,521.37				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	79,188,060.00	62,344,988.00	62,344,988.00	0.00	78,885,853.00	0.00	759,422,803.00	759,422,803.00
Property Taxes	8020-8079		29,145,902.00	2,530,788.00	8,970,750.00	0.00		71,733,272.00	71,733,272.00
Miscellaneous Funds	8080-8099	(705,087.00)	(395,357.00)	(375,249.00)	(29,216.00)	(612,572.00)		(4,119,386.00)	(4,119,386.00)
Federal Revenue	8100-8299	2,583,678.00	26,806,857.00	1,346,796.00	5,306,766.00	136,024,996.00		388,687,280.00	388,687,280.00
Other State Revenue	8300-8599	5,476,177.00	3,076,881.00	5,533,054.00	3,904,968.00	66,480,285.00		126,255,770.00	126,255,770.00
Other Local Revenue	8600-8799	906,763.00	522,843.00	712,671.00	1,533,230.00	5,431,709.00		17,708,074.00	17,708,074.00
Interfund Transfers In	8910-8929		458,386.00	138,019.00	220,830.00	780,391.00		3,385,329.00	3,385,329.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		87,449,591.00	121,960,500.00	72,231,067.00	19,907,328.00	286,990,662.00	0.00	1,363,073,142.00	1,363,073,142.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	47,670,112.00	35,396,232.00	48,728,125.00	32,593,804.00	36,067,068.00		495,049,186.00	495,049,186.00
Classified Salaries	2000-2999	12,946,939.00	10,874,617.00	11,137,910.00	10,874,273.00	6,510,923.00		154,569,982.00	154,569,982.00
Employee Benefits	3000-3999	30,917,650.00	22,018,956.00	34,556,148.00	32,841,176.00	33,176,353.00		357,598,627.00	357,598,627.00
Books and Supplies	4000-4999	4,441,006.00	3,539,608.00	4,131,898.00	15,796,119.00	31,056,571.00		135,494,581.00	135,494,581.00
Services	5000-5999	12,781,467.00	12,518,783.00	12,557,928.00	12,419,703.00	29,992,593.00		187,628,092.00	187,628,092.00
Capital Outlay	6000-6599	582,597.00	0.00	0.00	0.00	0.00		3,582,597.00	3,582,597.00
Other Outgo	7000-7499	9,670.00	2,235.00	0.00	0.00	54,841.00		182,727.00	182,727.00
Interfund Transfers Out	7600-7629	162,210.00	162,210.00	162,210.00	746,167.00	811,369.00		4,856,409.00	4,856,409.00
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		109,511,651.00	84,512,641.00	111,274,219.00	105,271,242.00	137,669,718.00	0.00	1,338,962,201.00	1,338,962,201.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	2,359,606.00	66,854.00	44,337,825.00	2,242,357.00			374,923,241.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		2,359,606.00	66,854.00	44,337,825.00	2,242,357.00	0.00	0.00	374,923,241.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610	223,081.00	150,754.00	9,758,259.00	8,373,082.00			142,623,665.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		223,081.00	150,754.00	9,758,259.00	8,373,082.00	0.00	0.00	142,623,665.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		2,136,525.00	(83,900.00)	34,579,566.00	(6,130,725.00)	0.00	0.00	232,299,576.00	
E. NET INCREASE/DECREASE (B - C + D)		(19,925,535.00)	37,363,959.00	(4,463,586.00)	(91,494,639.00)	149,320,944.00	0.00	256,410,517.00	24,110,941.00
F. ENDING CASH (A + E)		333,495,148.37	370,859,107.37	366,395,521.37	274,900,882.37				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								424,221,826.37	



ANNUAL BUDGET REPORT:  
July 1, 2021 Budget Adoption

Insert "X" in applicable boxes:



This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.



If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: 2309 Tulare Street

Date: June 02, 2021

Place: 2309 Tulare Street

Date: June 02, 2021

Time: 06:00 PM

Adoption Date: June 16, 2021

Signed: 

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

Contact person for additional information on the budget reports:

Name: Kim Kelstrom

Telephone: 559-457-3907

Title: Executive Officer, Fiscal Services

E-mail: Kim.Kelstrom@fresnounified.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"><li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?</li></ul>		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"><li>If yes, are they lifetime benefits?</li><li>If yes, do benefits continue beyond age 65?</li><li>If yes, are benefits funded by pay-as-you-go?</li></ul>		X
				X
				X
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: <ul style="list-style-type: none"><li>Certificated? (Section S8A, Line 1)</li><li>Classified? (Section S8B, Line 1)</li><li>Management/supervisor/confidential? (Section S8C, Line 1)</li></ul>	X	
			X	
			X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"><li>Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?</li><li>Adoption date of the LCAP or an update to the LCAP:</li></ul>		X
			Jun 16, 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	

<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	<b>X</b>	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		<b>X</b>
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).	<b>X</b>	
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?		<b>X</b>

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):

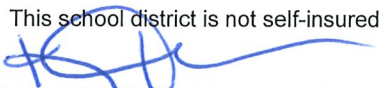
Total liabilities actuarially determined:	\$ <u>37,648,954.00</u>
Less: Amount of total liabilities reserved in budget:	\$ <u>27,385,301.00</u>
Estimated accrued but unfunded liabilities:	\$ <u>10,263,653.00</u>

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

\_\_\_\_\_  
\_\_\_\_\_

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

Signed



Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: Jun 16, 2021

For additional information on this certification, please contact:

Name: Kim Kelstrom

Title: Executive Officer, Fiscal Services

Telephone: 559-457-3907

E-mail: Kim.Kelstrom@fresnounified.org

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	426,548,231.00	301	3,612,135.00	303	422,936,096.00	305	9,842,395.00		307	413,093,701.00	309
2000 - Classified Salaries	134,916,304.00	311	1,591,658.00	313	133,324,646.00	315	6,441,960.00		317	126,882,686.00	319
3000 - Employee Benefits	301,872,685.00	321	42,447,646.00	323	259,425,039.00	325	6,937,864.00		327	252,487,175.00	329
4000 - Books, Supplies Equip Replace. (6500)	87,036,722.00	331	415,159.00	333	86,621,563.00	335	5,562,531.00		337	81,059,032.00	339
5000 - Services. . . & 7300 - Indirect Costs	87,474,676.00	341	2,756,829.00	343	84,717,847.00	345	10,019,692.00		347	74,698,155.00	349
TOTAL					987,025,191.00	365	TOTAL			948,220,749.00	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	178,434.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			527,614,810.00
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			3,793,507.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			820,460.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			
14. TOTAL SALARIES AND BENEFITS. . . . .			523,000,843.00
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. . . . .			55.16%
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) . . . . .	55.16%
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). . . . .	948,220,749.00
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	493,099,101.00	301	3,737,359.00	303	489,361,742.00	305	10,086,591.00		307	479,275,151.00	309
2000 - Classified Salaries	153,062,064.00	311	2,569,434.00	313	150,492,630.00	315	7,280,681.00		317	143,211,949.00	319
3000 - Employee Benefits	344,307,261.00	321	44,393,383.00	323	299,913,878.00	325	8,061,919.00		327	291,851,959.00	329
4000 - Books, Supplies Equip Replace. (6500)	68,433,531.00	331	797,285.00	333	67,636,246.00	335	5,254,124.00		337	62,382,122.00	339
5000 - Services. . . & 7300 - Indirect Costs	126,008,960.00	341	2,918,658.00	343	123,090,302.00	345	15,282,731.00		347	107,807,571.00	349
TOTAL					1,130,494,798.00	365	TOTAL			1,084,528,752.00	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	393
10. Other Benefits (EC 22310). . . . .		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			397
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. . . . .			56.03%
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) . . . . .	56.03%	
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). . . . .	1,084,528,752.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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

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	1,093,164,895.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	167,705,827.00
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	4,529,521.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,629,827.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	1,091,000.00
5. Interfund Transfers Out	All	9300	7600-7629	8,401,023.00
6. All Other Financing Uses	All	9100	7699	41,600,000.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	6,069,992.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				64,321,363.00
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	1,168,178.00
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)				862,305,883.00



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)		66,903.50
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,888.80
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.)	894,078,013.06	13,356.69
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)	894,078,013.06	13,356.69
B. Required effort (Line A.2 times 90%)	804,670,211.75	12,021.02
C. Current year expenditures (Line I.E and Line II.B)	862,305,883.00	12,888.80
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%

<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
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) 30,182,748.00
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.

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**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) 792,616,430.00

**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) 3.81%

**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)	24,058,708.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	7,891,522.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	145,000.00
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)	3,971,955.78
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)	4,873.18
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)	36,072,058.96
9. Carry-Forward Adjustment (Part IV, Line F)	(4,518,971.26)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	31,553,087.70

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	628,175,877.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	121,123,159.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	82,511,463.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	19,033,885.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	4,777,337.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	1,886,152.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	8,048,385.00
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)	1,051,564.00
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)	2,245,293.00
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)	100,278,852.22
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)	123,031.82
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)	893,149.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,240,287.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	17,672,014.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	25,682,486.00
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)	1,020,742,935.04

**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)	3.53%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2022-23 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B19)	3.09%
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**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>36,072,058.96</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>442,835.77</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.02%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.02%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.02%) times Part III, Line B19); zero if positive	<u>(4,518,971.26)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(4,518,971.26)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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:	<u>3.09%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-2,259,485.63) is applied to the current year calculation and the remainder (\$-2,259,485.63) is deferred to one or more future years:	<u>3.31%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,506,323.75) is applied to the current year calculation and the remainder (\$-3,012,647.51) is deferred to one or more future years:	<u>3.39%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(4,518,971.26)</u>

Approved indirect cost rate: 4.02%  
Highest rate used in any program: 4.02%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	48,084,650.00	1,933,003.00	4.02%
01	3060	331,431.00	12,319.00	3.72%
01	3061	104,480.00	4,200.00	4.02%
01	3182	2,152,671.00	86,537.00	4.02%
01	3210	7,511,971.00	301,981.00	4.02%
01	3215	2,096.00	84.00	4.01%
01	3310	12,148,886.00	488,384.00	4.02%
01	3311	23,522.00	946.00	4.02%
01	3312	1,059,298.00	42,584.00	4.02%
01	3315	286,973.00	11,487.00	4.00%
01	3318	50,635.00	2,035.00	4.02%
01	3326	30,565.00	1,229.00	4.02%
01	3327	594,446.00	23,896.00	4.02%
01	3345	2,223.00	89.00	4.00%
01	3385	92,169.00	3,705.00	4.02%
01	3395	23,039.00	926.00	4.02%
01	3550	991,107.00	39,846.00	4.02%
01	4035	4,910,858.00	197,359.00	4.02%
01	4124	1,093,256.00	43,999.00	4.02%
01	4128	4,528.00	182.00	4.02%
01	4201	64,920.00	2,610.00	4.02%
01	4203	1,236,783.00	49,718.00	4.02%
01	4510	73,768.00	2,965.00	4.02%
01	5810	1,916,211.00	56,414.00	2.94%
01	6010	4,157,356.00	167,126.00	4.02%
01	6230	97,331.00	3,913.00	4.02%
01	6385	145,006.00	5,830.00	4.02%
01	6386	1,211.00	48.00	3.96%
01	6387	2,101,162.00	84,467.00	4.02%
01	6388	2,207,793.00	88,753.00	4.02%
01	6500	106,305,203.00	4,273,469.00	4.02%
01	6510	1,630,896.00	65,562.00	4.02%
01	6512	3,009,042.00	120,963.00	4.02%
01	6520	205,945.00	8,278.00	4.02%
01	7085	554,237.00	22,288.00	4.02%
01	7220	417,568.00	16,786.00	4.02%
01	7311	34,534.00	1,388.00	4.02%
01	7420	6,382,340.00	256,851.00	4.02%
01	7422	16,710,058.00	671,744.00	4.02%
01	7425	3,639,228.00	146,297.00	4.02%
01	7426	265,418.00	10,670.00	4.02%
01	7510	605,058.00	24,323.00	4.02%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	8150	24,654,964.00	991,129.00	4.02%
01	9010	5,092,886.00	76,545.00	1.50%
11	3555	71,512.00	2,874.00	4.02%
11	5810	55,644.00	2,237.00	4.02%
11	6391	4,529,722.00	182,078.00	4.02%
12	5025	398,010.00	16,000.00	4.02%
12	5035	468,063.00	18,816.00	4.02%
12	6052	38,454.00	1,546.00	4.02%
12	6105	15,544,120.00	624,874.00	4.02%
12	6128	550,825.00	22,143.00	4.02%
12	9010	124,613.00	5,009.00	4.02%
13	5310	31,670,175.00	1,272,141.00	4.02%
13	5320	11,934.00	480.00	4.02%
13	5370	34,988.00	1,406.00	4.02%
13	7027	2,413,418.00	97,019.00	4.02%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	10,399,515.00		3,397,273.00	13,796,788.00
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)		10,399,515.00	0.00	3,397,273.00	13,796,788.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	7,178,863.00			7,178,863.00
2. Classified Salaries	2000-2999	51,561.00			51,561.00
3. Employee Benefits	3000-3999	3,092,169.00			3,092,169.00
4. Books and Supplies	4000-4999	0.00		3,397,273.00	3,397,273.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	76,922.00			76,922.00
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				
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 )		10,399,515.00	0.00	3,397,273.00	13,796,788.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
<b>D. COMMENTS:</b>					

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	814,231,696.00	1.57%	827,036,689.00	2.86%	850,718,386.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	14,650,014.00	0.00%	14,650,014.00	0.00%	14,650,014.00
4. Other Local Revenues	8600-8799	11,139,137.00	0.00%	11,139,137.00	0.00%	11,139,137.00
5. Other Financing Sources						
a. Transfers In	8900-8929	28,920.00	0.00%	28,920.00	0.00%	28,920.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(111,622,266.00)	1.93%	(113,777,524.00)	0.66%	(114,529,256.00)
6. Total (Sum lines A1 thru A5c)		728,427,501.00	1.46%	739,077,236.00	3.10%	762,007,201.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				322,961,417.00		324,658,681.00
b. Step & Column Adjustment				1,697,264.00		1,853,513.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						31,460,795.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	322,961,417.00	0.53%	324,658,681.00	10.26%	357,972,989.00
2. Classified Salaries						
a. Base Salaries				88,607,498.00		89,989,006.00
b. Step & Column Adjustment				1,381,508.00		881,508.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		5,401,225.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	88,607,498.00	1.56%	89,989,006.00	6.98%	96,271,739.00
3. Employee Benefits	3000-3999	192,326,546.00	5.46%	202,827,323.00	10.17%	223,457,127.00
4. Books and Supplies	4000-4999	24,379,864.00	65.32%	40,304,862.00	2.47%	41,300,962.00
5. Services and Other Operating Expenditures	5000-5999	72,578,942.00	0.62%	73,030,018.00	6.96%	78,110,530.00
6. Capital Outlay	6000-6999	5,906,340.00	-74.99%	1,477,295.00	0.00%	1,477,295.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,207,209.00	0.00%	1,207,209.00	0.00%	1,207,209.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(20,028,099.00)	0.00%	(20,028,099.00)	-12.99%	(17,427,099.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,500,000.00	0.00%	1,500,000.00	0.00%	1,500,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		689,439,717.00	3.70%	714,966,295.00	9.64%	783,870,752.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		38,987,784.00		24,110,941.00		(21,863,551.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		183,024,752.74		222,012,536.74		246,123,477.74
2. Ending Fund Balance (Sum lines C and D1)		222,012,536.74		246,123,477.74		224,259,926.74
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,978,585.72		3,978,585.72		3,978,585.72
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	87,100,000.00		133,400,000.00		122,400,000.00
d. Assigned	9780	32,000,000.00		10,000,000.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	98,933,951.02		98,744,892.02		97,881,341.02
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		222,012,536.74		246,123,477.74		224,259,926.74

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	98,933,951.02		98,744,892.02		97,881,341.02
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)		98,933,951.02		98,744,892.02		97,881,341.02
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d and B2d assumes stimulus expenditures shift from restricted to unrestricted as funds will be utilized in a phased in approach.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	0.00
2. Federal Revenues	8100-8299	209,856,651.00	85.22%	388,687,280.00	-28.04%	279,713,379.00
3. Other State Revenues	8300-8599	172,537,953.00	-35.32%	111,605,756.00	0.00%	111,605,756.00
4. Other Local Revenues	8600-8799	7,188,937.00	-8.62%	6,568,937.00	0.00%	6,568,937.00
5. Other Financing Sources						
a. Transfers In	8900-8929	7,356,409.00	-54.37%	3,356,409.00	0.00%	3,356,409.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	111,622,266.00	1.93%	113,777,524.00	0.66%	114,529,256.00
6. Total (Sum lines A1 thru A5c)		508,562,216.00	22.70%	623,995,906.00	-17.34%	515,773,737.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				170,137,684.00		170,390,505.00
b. Step & Column Adjustment				252,821.00		252,821.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						(31,460,795.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	170,137,684.00	0.15%	170,390,505.00	-18.32%	139,182,531.00
2. Classified Salaries						
a. Base Salaries				64,454,566.00		64,580,977.00
b. Step & Column Adjustment				126,411.00		126,411.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						(5,401,225.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	64,454,566.00	0.20%	64,580,977.00	-8.17%	59,306,163.00
3. Employee Benefits	3000-3999	151,980,715.00	1.84%	154,771,304.00	-9.78%	139,637,173.00
4. Books and Supplies	4000-4999	43,286,823.00	119.90%	95,189,718.00	-12.11%	83,660,388.00
5. Services and Other Operating Expenditures	5000-5999	55,958,858.00	104.79%	114,598,074.00	-40.33%	68,377,382.00
6. Capital Outlay	6000-6999	2,105,302.00	0.00%	2,105,302.00	149.37%	5,250,074.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,504,358.00	0.00%	1,504,358.00	0.00%	1,504,358.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	17,499,259.00	0.00%	17,499,259.00	-11.43%	15,499,259.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	7,356,409.00	-54.37%	3,356,409.00	0.00%	3,356,409.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		514,283,974.00	21.33%	623,995,906.00	-17.34%	515,773,737.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(5,721,758.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,891,551.56		1,169,793.56		1,169,793.56
2. Ending Fund Balance (Sum lines C and D1)		1,169,793.56		1,169,793.56		1,169,793.56
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,169,793.59		1,169,793.56		1,169,793.56
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	(0.03)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,169,793.56		1,169,793.56		1,169,793.56

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)
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d and B2d assumes stimulus expenditures shift from restricted to unrestricted as funds will be utilized in a phased in approach.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	814,231,696.00	1.57%	827,036,689.00	2.86%	850,718,386.00
2. Federal Revenues	8100-8299	209,856,651.00	85.22%	388,687,280.00	-28.04%	279,713,379.00
3. Other State Revenues	8300-8599	187,187,967.00	-32.55%	126,255,770.00	0.00%	126,255,770.00
4. Other Local Revenues	8600-8799	18,328,074.00	-3.38%	17,708,074.00	0.00%	17,708,074.00
5. Other Financing Sources						
a. Transfers In	8900-8929	7,385,329.00	-54.16%	3,385,329.00	0.00%	3,385,329.00
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)		1,236,989,717.00	10.19%	1,363,073,142.00	-6.26%	1,277,780,938.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				493,099,101.00		495,049,186.00
b. Step & Column Adjustment				1,950,085.00		2,106,334.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	493,099,101.00	0.40%	495,049,186.00	0.43%	497,155,520.00
2. Classified Salaries						
a. Base Salaries				153,062,064.00		154,569,983.00
b. Step & Column Adjustment				1,507,919.00		1,007,919.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	153,062,064.00	0.99%	154,569,983.00	0.65%	155,577,902.00
3. Employee Benefits	3000-3999	344,307,261.00	3.86%	357,598,627.00	1.54%	363,094,300.00
4. Books and Supplies	4000-4999	67,666,687.00	100.24%	135,494,580.00	-7.77%	124,961,350.00
5. Services and Other Operating Expenditures	5000-5999	128,537,800.00	45.97%	187,628,092.00	-21.93%	146,487,912.00
6. Capital Outlay	6000-6999	8,011,642.00	-55.28%	3,582,597.00	87.78%	6,727,369.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,711,567.00	0.00%	2,711,567.00	0.00%	2,711,567.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,528,840.00)	0.00%	(2,528,840.00)	-23.77%	(1,927,840.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	8,856,409.00	-45.17%	4,856,409.00	0.00%	4,856,409.00
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)		1,203,723,691.00	11.24%	1,338,962,201.00	-2.94%	1,299,644,489.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		33,266,026.00		24,110,941.00		(21,863,551.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		189,916,304.30		223,182,330.30		247,293,271.30
2. Ending Fund Balance (Sum lines C and D1)		223,182,330.30		247,293,271.30		225,429,720.30
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,978,585.72		3,978,585.72		3,978,585.72
b. Restricted	9740	1,169,793.59		1,169,793.56		1,169,793.56
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	87,100,000.00		133,400,000.00		122,400,000.00
d. Assigned	9780	32,000,000.00		10,000,000.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	98,933,951.02		98,744,892.02		97,881,341.02
2. Unassigned/Unappropriated	9790	(0.03)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		223,182,330.30		247,293,271.30		225,429,720.30

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	98,933,951.02		98,744,892.02		97,881,341.02
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.03)		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)		98,933,950.99		98,744,892.02		97,881,341.02
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.22%		7.37%		7.53%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		66,339.00		66,239.00		66,139.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,203,723,691.00		1,338,962,201.00		1,299,644,489.00
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)		1,203,723,691.00		1,338,962,201.00		1,299,644,489.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		24,074,473.82		26,779,244.02		25,992,889.78
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)		24,074,473.82		26,779,244.02		25,992,889.78
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

July 1 Budget  
2020-21 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(645,189.00)	0.00	(2,246,623.00)				
Other Sources/Uses Detail					6,929,943.00	8,401,023.00	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								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	3,664.00	0.00	187,189.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	11,979.00	0.00	688,388.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(373,208.00)	1,371,046.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	1,148,452.00	0.00						
Other Sources/Uses Detail					6,901,023.00	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	33,594.00	0.00						
Other Sources/Uses Detail					0.00	43,163,021.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	68,403.00	0.00						
Other Sources/Uses Detail					0.00	28,920.00		
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	1,173,775.00	0.00						
Other Sources/Uses Detail					36,261,998.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	(1,483,439.00)						
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

July 1 Budget  
2020-21 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

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	61,969.00	0.00						
Other Sources/Uses Detail					0.00	2,000,000.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,500,000.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	2,501,836.00	(2,501,836.00)	2,246,623.00	(2,246,623.00)	53,592,964.00	53,592,964.00	0.00	0.00



July 1 Budget  
2021-22 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

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	(3,621,762.00)	0.00	(2,528,840.00)				
Other Sources/Uses Detail					7,385,329.00	8,856,409.00		
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	10,154.00	0.00	276,879.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	690,491.00	0.00	869,928.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	103,111.00	0.00	1,382,033.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	263,235.00	0.00						
Other Sources/Uses Detail					7,356,409.00	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	75,000.00	0.00						
Other Sources/Uses Detail					0.00	123,893,968.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	10,966.00	0.00						
Other Sources/Uses Detail					0.00	28,920.00		
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	4,205,659.00	0.00						
Other Sources/Uses Detail					116,537,559.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	(1,813,818.00)						
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								

July 1 Budget  
2021-22 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

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	76,964.00	0.00						
Other Sources/Uses Detail					0.00	2,000,000.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,500,000.00			
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	5,435,580.00	(5,435,580.00)	2,528,840.00	(2,528,840.00)	134,779,297.00	134,779,297.00		

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

### 1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	66,505	67,045		
Charter School				
<b>Total ADA</b>	<b>66,505</b>	<b>67,045</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2019-20)				
District Regular	66,900	66,904		
Charter School				
<b>Total ADA</b>	<b>66,900</b>	<b>66,904</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2020-21)				
District Regular	66,904	66,904		
Charter School		0		
<b>Total ADA</b>	<b>66,904</b>	<b>66,904</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2021-22)				
District Regular	66,675			
Charter School	0			
<b>Total ADA</b>	<b>66,675</b>			

### 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	66,904	70,749		
Charter School				
<b>Total Enrollment</b>	<b>66,904</b>	<b>70,749</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2019-20)				
District Regular	70,649	70,943		
Charter School				
<b>Total Enrollment</b>	<b>70,649</b>	<b>70,943</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2020-21)				
District Regular	70,643	69,710		
Charter School				
<b>Total Enrollment</b>	<b>70,643</b>	<b>69,710</b>	<b>1.3%</b>	<b>Not Met</b>
Budget Year (2021-22)				
District Regular	70,503			
Charter School				
<b>Total Enrollment</b>	<b>70,503</b>			

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**  
(required if NOT met)

Due to the pandemic, the enrollment was lower for 2020/21.

- 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	67,037	70,749	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>67,037</b>	<b>70,749</b>	<b>94.8%</b>
Second Prior Year (2019-20)			
District Regular	66,904	70,943	
Charter School			
<b>Total ADA/Enrollment</b>	<b>66,904</b>	<b>70,943</b>	<b>94.3%</b>
First Prior Year (2020-21)			
District Regular	66,904	69,710	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>66,904</b>	<b>69,710</b>	<b>96.0%</b>
Historical Average Ratio:			95.0%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>95.5%</b>

**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	66,339	70,503		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>66,339</b>	<b>70,503</b>	<b>94.1%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	66,239			
Charter School				
<b>Total ADA/Enrollment</b>	<b>66,239</b>	<b>0</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	66,139			
Charter School				
<b>Total ADA/Enrollment</b>	<b>66,139</b>	<b>0</b>	<b>0.0%</b>	<b>Met</b>

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

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

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

**Explanation:**  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

<sup>1</sup> 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)	66,903.50	66,675.49	66,239.00	66,139.00
b. Prior Year ADA (Funded)		66,903.50	66,675.49	66,239.00
c. Difference (Step 1a minus Step 1b)		(228.01)	(436.49)	(100.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.34%	-0.65%	-0.15%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		-0.34%	-0.65%	-0.15%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.34% to .66%	-1.65% to .35%	-1.15% to .85%

**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)	71,733,272.00	71,733,272.00	67,840,196.00	67,818,195.00
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)	782,773,413.00	818,351,082.00	831,611,447.00	855,299,645.00
District's Projected Change in LCFF Revenue:		4.55%	1.62%	2.85%
LCFF Revenue Standard:		-1.34% to .66%	-1.65% to .35%	-1.15% to .85%
Status:		Not Met	Not Met	Not 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)

The Governor's May Revise includes COLA as follows: 2021/22 5.07%; 2022/23 2.48%; and 2023/24 3.11% and is reflected.

**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)	587,317,848.94	693,084,303.42	84.7%
Second Prior Year (2019-20)	613,077,160.81	704,824,680.65	87.0%
First Prior Year (2020-21)	550,384,218.00	630,808,356.00	87.3%
	Historical Average Ratio:		86.3%

District's Reserve Standard Percentage (Criterion 10B, Line 4): <b>District's Salaries and Benefits Standard</b> (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)
	2.0%	2.0%	2.0%
	<b>83.3% to 89.3%</b>	<b>83.3% to 89.3%</b>	<b>83.3% to 89.3%</b>

**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)	603,895,461.00	687,939,717.00	87.8%	Met
1st Subsequent Year (2022-23)	617,475,010.00	713,466,295.00	86.5%	Met
2nd Subsequent Year (2023-24)	677,701,855.00	782,370,752.00	86.6%	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):	-0.34%	-0.65%	-0.15%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-10.34% to 9.66%</b>	<b>-10.65% to 9.35%</b>	<b>-10.15% to 9.85%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.34% to 4.66%	-5.65% to 4.35%	-5.15% to 4.85%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2020-21)	174,812,118.00		
Budget Year (2021-22)	209,856,651.00	20.05%	Yes
1st Subsequent Year (2022-23)	388,687,280.00	85.22%	Yes
2nd Subsequent Year (2023-24)	279,713,379.00	-28.04%	Yes

**Explanation:**  
(required if Yes)

One-time stimulus funds are planned in 2021/22, 2022/23, and 2023/24 in a phased in approach.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2020-21)	152,281,059.00		
Budget Year (2021-22)	187,187,967.00	22.92%	Yes
1st Subsequent Year (2022-23)	126,255,770.00	-32.55%	Yes
2nd Subsequent Year (2023-24)	126,255,770.00	0.00%	No

**Explanation:**  
(required if Yes)

One-time In-Person and Extended Learning grants end in 2021/22.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2020-21)	17,681,025.00		
Budget Year (2021-22)	18,328,074.00	3.66%	No
1st Subsequent Year (2022-23)	17,708,074.00	-3.38%	No
2nd Subsequent Year (2023-24)	17,708,074.00	0.00%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2020-21)	86,575,071.00		
Budget Year (2021-22)	67,666,687.00	-21.84%	Yes
1st Subsequent Year (2022-23)	135,494,580.00	100.24%	Yes
2nd Subsequent Year (2023-24)	124,961,350.00	-7.77%	Yes

**Explanation:**  
(required if Yes)

2020/21 expenditures included one-time expenses for return to school. Future years include planing for a phased in approach to utilization of ESSER I and III funding in 2022/23 and 2023/24.

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

First Prior Year (2020-21)	89,721,299.00		
Budget Year (2021-22)	128,537,800.00	43.26%	Yes
1st Subsequent Year (2022-23)	187,628,092.00	45.97%	Yes
2nd Subsequent Year (2023-24)	146,487,912.00	-21.93%	Yes

**Explanation:**  
(required if Yes)

2021/22 proposed expenditures includes a phased in approach to contract support and services to mitigate the learning loss due to the panemic utilizing one-time stimulus funds.

**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
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2020-21)	344,774,202.00		
Budget Year (2021-22)	415,372,692.00	20.48%	Not Met
1st Subsequent Year (2022-23)	532,651,124.00	28.23%	Not Met
2nd Subsequent Year (2023-24)	423,677,223.00	-20.46%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2020-21)	176,296,370.00		
Budget Year (2021-22)	196,204,487.00	11.29%	Not Met
1st Subsequent Year (2022-23)	323,122,672.00	64.69%	Not Met
2nd Subsequent Year (2023-24)	271,449,262.00	-15.99%	Not Met

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

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

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

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

One-time stimulus funds are planned in 2021/22, 2022/23, and 2023/24 in a phased in approach.

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

One-time In-Person and Extended Learning grants end in 2021/22.

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

- 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)

2020/21 expenditures included one-time expenses for return to school. Future years include planing for a phased in approach to utilization of ESSER I and III funding in 2022/23 and 2023/24.

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

2021/22 proposed expenditures includes a phased in approach to contract support and services to mitigate the learning loss due to the panemic utilizing one-time stimulus funds.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

No

0.00

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)
- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)
- c. Net Budgeted Expenditures and Other Financing Uses

1,120,777,891.00			
0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
1,120,777,891.00	33,623,336.73	36,671,283.00	Met

<sup>1</sup> 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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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)	98,376,536.53	102,475,777.02	100,592,537.02
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(0.03)
e. Available Reserves (Lines 1a through 1d)	98,376,536.53	102,475,777.02	100,592,536.99
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	985,286,483.19	1,022,445,469.91	1,093,164,895.00
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)	985,286,483.19	1,022,445,469.91	1,093,164,895.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	10.0%	10.0%	9.2%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>3.3%</b>	<b>3.3%</b>	<b>3.1%</b>

<sup>1</sup>Available 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.

<sup>2</sup>A 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)	8,661,802.50	695,153,487.57	N/A	Met
Second Prior Year (2019-20)	6,913,835.39	706,605,794.65	N/A	Met
First Prior Year (2020-21)	35,152,642.00	673,908,356.00	N/A	Met
Budget Year (2021-22) (Information only)	38,987,784.00	689,439,717.00		

**8C. Comparison of District Deficit Spending to the Standard**

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

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

**Explanation:**  
(required if NOT met)

## 9. CRITERION: Fund Balance

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

Percentage Level <sup>1</sup>	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

<sup>1</sup> 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 <sup>2</sup> (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)	118,226,164.00	132,296,472.85	N/A	Met
Second Prior Year (2019-20)	130,655,175.00	140,958,275.35	N/A	Met
First Prior Year (2020-21)	136,561,246.00	147,872,110.74	N/A	Met
Budget Year (2021-22) (Information only)	183,024,752.74			

<sup>2</sup> 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 reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.)	66,339	66,239	66,139
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

Yes

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

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

**10B. Calculating the District's Reserve Standard**

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	1,203,723,691.00	1,338,962,201.00	1,299,644,489.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,203,723,691.00	1,338,962,201.00	1,299,644,489.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	24,074,473.82	26,779,244.02	25,992,889.78
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)	24,074,473.82	26,779,244.02	25,992,889.78

**10C. Calculating the District's Budgeted Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	98,933,951.02	98,744,892.02	97,881,341.02
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)	(0.03)	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)	98,933,950.99	98,744,892.02	97,881,341.02
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.22%	7.37%	7.53%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>24,074,473.82</b>	<b>26,779,244.02</b>	<b>25,992,889.78</b>
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)

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**SUPPLEMENTAL INFORMATION**

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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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2020-21)	(98,844,526.00)			
Budget Year (2021-22)	(111,622,266.00)	12,777,740.00	12.9%	Not Met
1st Subsequent Year (2022-23)	(114,107,473.00)	2,485,207.00	2.2%	Met
2nd Subsequent Year (2023-24)	(114,859,206.00)	751,733.00	0.7%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2020-21)	6,929,943.00			
Budget Year (2021-22)	7,385,329.00	455,386.00	6.6%	Met
1st Subsequent Year (2022-23)	3,385,329.00	(4,000,000.00)	-54.2%	Not Met
2nd Subsequent Year (2023-24)	3,385,329.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2020-21)	8,401,023.00			
Budget Year (2021-22)	8,856,409.00	455,386.00	5.4%	Met
1st Subsequent Year (2022-23)	4,856,409.00	(4,000,000.00)	-45.2%	Not Met
2nd Subsequent Year (2023-24)	4,856,409.00	0.00	0.0%	Met
<b>1d. Impact of Capital Projects</b>				
Do you have any capital projects that may impact the general fund operational budget?			<span style="border: 1px solid black; padding: 2px;">No</span>	

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

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

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

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

**Explanation:**  
(required if NOT met)

The contribution in 2021/22 includes salary increase based on the collective bargaining agreement for Special Education and Restricted Routine Maintenance. Along with 2021/22 Augmentations for Special Education.

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

**Explanation:**  
(required if NOT met)

Adjust support for deferred maintenance projects.

- 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)

Adjust support for deferred maintenance projects.

- 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 commitments<sup>1</sup> 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.

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	27	General Obligation Bonds	General Obligations	607,514,051
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				607,514,051

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	54,850,882	57,496,861	37,742,732	37,563,862
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	54,850,882	57,496,861	37,742,732	37,563,862
Has total annual payment increased over prior year (2020-21)?	Yes	No	No	No

---

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

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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)

Payments are supported by property tax payments.

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

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

Yes

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

Yes

- b. Do benefits continue past age 65?

Yes

- 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:

Retirees after 2007 have monthly payments to the retirement reserve, co-pays and deductible to meet. Retirees under the age of 65 have an additional monthly contribution similar to active employees.

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

67,454,091

0

4. OPEB Liabilities

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

1,074,044,710.00

67,454,091.00

1,006,590,619.00

Actuarial

Oct 20, 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)

70,365,784.00	70,365,784.00	70,365,784.00
46,497,855.00	46,224,379.00	46,224,379.00
56,209,769.00	58,645,609.00	61,351,201.00
5,400	5,400	5,400

## 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:

Workers' Compensation and Liability are supported by a percentage of payroll. Actuarials are done frequently. Defined Benefits is an IRS approved program for part-time employees. It is supported by a percentage of payroll for those employees. An actuarial is completed to determine the employer payroll percentage.

3. Self-Insurance Liabilities

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

64,230,000.00
10,263,653.00

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)
176,271,832.00	179,465,004.00	182,597,490.00
176,271,832.00	179,465,004.00	182,597,490.00

**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	3,997.5	4,235.0	4,235.0	4,235.0

**Certificated (Non-management) Salary and Benefit Negotiations**

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

Yes

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

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

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

--

**Negotiations Settled**

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

Jun 19, 2019

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 19, 2019

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

**Negotiations Not Settled**

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

**Certificated (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:


--

**Certificated (Non-management) Step and Column Adjustments**

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

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

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

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

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

**Certificated (Non-management) - Other**

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




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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	2,712.0	2,864.8	2,864.8	2,864.8

**Classified (Non-management) Salary and Benefit Negotiations**

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

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

Yes

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:

Jun 19, 2019

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 19, 2019

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2021-22)1st Subsequent Year  
(2022-23)2nd Subsequent Year  
(2023-24)Is the cost of salary settlement included in the budget and multiyear  
projections (MYPs)?**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

**Classified (Non-management) Prior Year Settlements**

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


--

**Classified (Non-management) Step and Column Adjustments**

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

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

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

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

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

**Classified (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	847.0	892.1	892.1	892.1

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

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

Yes

If Yes, complete question 2.

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

--

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

--

4. Amount included for any tentative salary schedule increases

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

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

- 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)

**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)

**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)

**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 16, 2021

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

## ADDITIONAL FISCAL INDICATORS

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

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

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

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