

# HOLTVILLE UNIFIED SCHOOL DISTRICT

## 2020-21 Estimated Actuals/ 2021-22 July 1 Budget Report
## June 21, 2021

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Within this packet, the Holtville Unified School District submits its 2020-21 Estimated Actuals/ 2021-22 July 1 Budget Report. This report represents the District's last projection for the 2020-21 school year prior to closing the books, along with its initial estimates for the 2021-22 school year. Both sections of this report are based on the most current information available, including any updates from Federal, State, and County Office of Education sources, as well as updated local figures regarding staffing and other expenditure projections. This report will highlight changes made to the 2020-21 end of year projections since the District's last update, which occurred in March of 2021, while also putting forth the first estimates on the 2021-22 school year budget. 2021-22 figures are based on the Governor's May Revise, along with any local updates available at the time of compiling this data. **Again, it is imperative that one read this report with the understanding that the numbers presented within are projections only.**

The following forms are included within the report for the Board's Review:

- Form CB: This is the signed certification by the Clerk/Secretary of the Governing Board, certifying that 1) the District's Budget was developed using state-adopted Criteria and Standards, and includes expenditures necessary to implement the Local Control and Accountability Plan (LCAP), 2) the Budget has been approved at a meeting of the Board and will be submitted to the County Office of Education, who then verifies its accuracy, and 3) the Budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve level. In addition, the form provides a summary of the Criteria and Standards Report, which can be found in its entirety toward the end of this document. Full explanations for each of the criteria and standards are located in that section and should be reviewed along with the summary.

- Form CC: This is a signed annual certification by the Clerk/Secretary of the Governing Board, certifying that the District, if self-insured for workers' compensation claims, has indeed reserved adequate funds for accrued but unfunded claim costs. As Holtville Unified operates under the Joint Powers Authority (JPA) known as SIPIC, the District must annually certify that the JPA balance contains sufficient reserves to pay existing claims and that no excessive contribution is required of the District.

- Form 01: This form provides the revenue and expenditure information for the District's General Fund for both the 2020-21 Estimated Actuals and the 2021-22 Budget. The Form is divided between Unrestricted and Restricted sections of the General Fund, and also includes a column showing the variance between the two years ("% Diff" Column). Explanations on these variances can be found in the narrative that follows.

- Form A: This form shows the District's average daily attendance (ADA) for 2020-21 ("P-2 ADA, Annual ADA, and Funded ADA"), as well as the Estimated ADA that will be used for 2021-22 funding ("Estimated P-2 ADA, Estimated Annual ADA, and Estimated Funded ADA"). As ADA was frozen in 2020-21 due to the COVID-19 crisis, the Funded

ADA column for 2020-21 utilizes P-2 ADA collected in 2019-20. This ADA is then carried forward to the Estimated Funded ADA column for 2021-22, as the State made special provisions to freeze ADA at that level. Should the ADA collected in 2021-22 increase, the District would be able to utilize that ADA. However, for the time being, using 2019-20 ADA in the 2021-22 budget year represents a worst-case scenario and reflects the conservative budgeting practices of HUSD.

- CALPADS 1.17 Report: This report shows the District's enrollment figures, broken down by school site for the 2020-21 school year. Within this report, one can see the total enrollment of each site, as well as sub-sets of these totals, including: a) Free and Reduced Meal Program, b) Foster Youth, c) Homeless, d) Migrant Program, e) Direct Certification students, and f) English Learners. This report determines an "unduplicated count" from all students at each site that fit one or several of these categories. This count is important as it determines supplemental and concentration grants in the LCFF calculation.

- LCFF Calculator and LCFF Summary Pages: These worksheets were developed by the Imperial County Office of Education Fiscal Advisory Services Department, utilizing the most current information provided by the State regarding the LCFF. The worksheet has been printed to illustrate columns for HUSD for 2020-21, 2021-22, and the two subsequent fiscal years. 2020-21 and 2021-22 form the basis of this report, while the additional two years were utilized in calculating the District's Multi-Year Projection report.

- Forms CEA and CEB: These worksheets have been developed by the California Department of Education (CDE) to illustrate the District's compliance with Education Code 41372, requiring districts to maintain a minimum percentage of expenditures be assigned to classroom compensation. The Current Expense Formula is performed for both the Estimated Actuals (Form CEA) and the Budget (Form CEB), and is based on salaries and benefits for classroom personnel divided by total District expenses (less reductions and adjustments for certain educational programs and services). The required percentage a unified district such as HUSD must reach is 55%. Currently, due to the budgeting of numerous COVID relief funds located in the GF Restricted portion of the budget in 2020-21, the District is showing out of compliance in 2020-21, but compliant in 2021-22. This is currently an issue for many districts throughout the State, and the HUSD Business Office fully expects that either a) the State will provide some form of exemption in the current year to exclude COVID-related expenditures, or b) the District will be in compliance regardless as the amount of expenditures in 2021-22 assumes all funds will be spent by 6/30/2021 (to provide full accountability of the dollars available and to create budget authority for their expenditure). However, as in years past, the District ordinarily does not spend out all Restricted funds by year-end.

- Form MYP: This report shows the District's General Fund multi-year projections for the 2021-22 Budget year and two additional fiscal years, splitting the report into three sections – Unrestricted, Restricted, and a combined Unrestricted/Restricted section. While the District cannot know the exact revenues and expenditures of these out-years, it is helpful to project the financial trajectory of the District assuming what is currently

projected with regard to revenues and expenditures. A list of the assumptions made while formulating the MYP calculations can be found at the bottom of the Unrestricted and Restricted sections of the MYP. As can be seen in this year's projection, if the assumptions listed hold true, the District may be forced to eliminate a few positions in the 2nd year of the projection in order to balance the budget. However, as can also be seen, reserve levels appear to be large enough to accommodate a deficit if the Board so chooses.

- Cashflow Statement: As we have seen in the past, cash on hand can become a major issue for school districts. The statement included in this report provides an estimated cashflow to close out the 2020-21 fiscal year, and an initial projection of the 2021-22 Budget year. As this report shows, cash on hand for HUSD appears to not be an issue for the next two years. This is in part to the very healthy reserves that HUSD has carried, along with stimulus funding. What's more, the State appears to be backing off the deferral of schools' LCFF apportionment now that the State is reopening. Using the Governor's May Revise, while the June apportionments in both 2021 and 2022 are slotted to be deferred to the next respective fiscal year, all other deferrals have been eliminated in the Governor's May Revise. The District will have to keep a watchful eye on the final apportionment schedule enacted after the final State Budget is adopted.

- Form 01CS: The Criteria and Standards form is a lengthy report that attempts to provide an analysis of several factors that affect the District's fiscal situation and would have a tendency to indicate the relative health of the District and to identify potential threats. Topics in the report include enrollment, ADA, year-to-year budget variances, status of labor negotiations, long-term obligations, and much more. The difficulty with this report is that each budget projection reported throughout the year represents the information available at the time. Due to frequent changes, especially from the State's end in revenues provided to schools, variations occur regularly. What's more, the report does not effectively address the issues of carryover from year-to-year in the District's Restricted funds, as well as one-time funding, making the variation in these reports a common theme that hampers its effectiveness. In this year's budget, variation is also inevitable as schools have been provided significant revenues to help address the COVID situation, distance learning, and now a return to in-person instruction.

- Forms SIAA and SIAB: These two forms summarize the Interfund activities for all of the District's funds, one form for 2020-21, and the other for 2021-22. The forms each provide four sections that report planned activity between the District's funds: a) Direct Cost transfers (object 5750), b) Indirect Cost transfers (object 7350), c) Interfund Transfers In/Out (objects 8900-8929 and 7600-7629), and finally, d) Due From/To Other Funds (objects 9310 and 9610). Within each of these categories, the figures must balance.

- Other Fund Information (Forms 11, 13, 21, 25, and 56): These reports show the updated 2020-21 projections, along with preliminary 2021-22 budget figures for Adult Education, the Cafeteria, the Building Fund (containing GO Bond and QSCB project funds), the Capital Facilities Fund, and the Debt Service Fund. Each shows the expected revenues

and expenditures for each of these other funds, as well as projected balances at 6/30/2021 and 6/30/2022. Currently, none of the District's other funds have any negative impact on the General Fund.

- Technical Review Checks: This printout verifies that the District's 2020-21 and 2021-22 data pass the technical requirements of the State's accounting software.

## *Background – State and Federal*

As the world passes the one-year mark of the COVID-19 pandemic and subsequent lockdown, our nation continues to move toward recovery. With infected case numbers trending in a positive direction, more and more States continue to fully reopen, and normalcy appears to be within sight. To get through the crisis caused by the pandemic shutdowns over the past year, the federal government has passed now three different stimulus packages, all of which have provided large one-time funding distributions to schools. Though government agencies seem to be flush with cash from these debt-driven payouts, Biden and the Democrat-controlled legislative branch have not yet quenched their appetite for debt and spending, seeking to pass an "infrastructure" bill that would further drive up the national deficit and install permanent new programs like child care. This growing mountain of federal debt may help to satisfy short-term desires of the radicals, but threatens future financial stability for all.

Here in California, shutdowns persisted longer than most other States, but at the time of this report, the State is slated to reopen fully on June 15, 2021 with restrictions. As mentioned in prior reports, California gambled by avoiding drastic cuts in 2020-21, despite the closure of most businesses and widespread unemployment. However, this gamble clearly paid dividends when the federal government issued stimulus that injected cash into government coffers, private businesses, and unemployment funds. Now, facing a recall election flush with cash from federal stimulus and better than anticipated tax revenues, the Governor has issued a very generous budget proposal in his 2021-22 May Revise.

Here are a few financial points from the current year financials, as well as the Governor's May Revise that helped determine the figures that went into this report.

2020-21 Local Control Funding Formula Factors:

- Cost of living adjustment (COLA) = 0.00%
- 2020-21 P-2 ADA (including ICOE supplemental ADA) = 1,528.06 (from 2019-20)
- HUSD CalPads Total Enrollment = 1,612
- Unduplicated Pupil Count = 1,292

Other 2020-21 GF UR Factors:

- Mandated Cost Block Grant = $32.18/ADA (Grades K-8), $61.94/ADA (Grades 9-12)
- UR Lotto Projections = $150 per ADA

2021-22 Local Control Funding Formula Factors:

- Cost of living adjustment (COLA) = 5.07%
- 2020-21 P-2 ADA (including ICOE supplemental ADA) = 1,528.06 (from 2019-20)
- HUSD CalPads Total Enrollment = 1,612
- Unduplicated Pupil Count = 1,292

Other 2021-22 GF UR Factors:

- Mandated Cost Block Grant = $33.60/ADA (Grades K-8), $66.75/ADA (Grades 9-12)
- UR Lotto Projections = $150 per ADA

## ***Background – Local***

For Holtville Unified, the greatest concern has been with student enrollment, however, while most districts in the County saw a reduction in enrollment during the pandemic, HUSD actually increased. 2020-21 enrollment figures totaled 1,612 compared to 1,573 students in 2019-20. It is worth noting, however, that the District was unable to benefit in the short-term from this increase in enrollment due to the pandemic. For the 2020-21 school year, funded ADA was frozen at the 2019-20 figures. It is the hope that moving forward into 2021-22, enrollment figures will continue to improve, and that attendance will also reflect the uptick in students. However, more information will need to be gathered as the uncertainty of reopening schools fully will surely affect 2021-22 attendance.

### *2020-21 Variances*

One of the major components of this report is to analyze the changes made in current year projections since the last budget update, which occurred in March with the passage of the 2020-21 Second Interim Report. The following sections will breakdown the variances between the two major sections of the General Fund, the Unrestricted and Restricted budgets.

### *2020-21 GF Unrestricted Variances*

The following chart summarizes the differences between estimated 2020-21 GF UR Revenues between the prior report and this current one.

| GF Unrestricted Revenues | 2020-21 Second Interim | 2020-21 Estimated Actuals | Variance | Explanation |
|---|---|---|---|---|
| LCFF State Aid | 11,255,028 | 11,191,513 | (63,515) | The loss in expected LCFF State Aid Funding is a result of an increase in the EPA Revenue below. Overall, the LCFF increased since 2nd Interim due to a small increase in the District's Unduplicated Pupil Percentage. |
| Education Protection Account | 2,930,968 | 3,028,990 | 98,022 | Increase is due to changes in State projections on tax collections that affect the EPA. |

| | | | | |
|---|---|---|---|---|
| LCFF State Aid - PY | - | - | - | No change over prior budget. |
| LCFF - Local Prop Taxes | 3,161,128 | 3,160,905 | (223) | Small change is due to an increase in the transfer to be made to ICOE for HUSD Special Ed students educated through ICOE programs. |
| Federal Revenue | 75,000 | 75,000 | - | No change over prior budget. |
| Other State Revenue (Non-LCFF) | 322,795 | 322,795 | - | No change over prior budget. |
| Local Revenue | 58,366 | 58,336 | (30) | Small decrease is due to update projections on expected local revenues for 2020-21. |
| Interfund Transfers In | - | - | - | No change over prior budget. |
| UR Contributions to Restricted | (1,578,563) | (1,523,968) | 54,595 | Restricted Contributions are expected to close lower than budgeted projections (a savings to the GF UR side of the budget). This was due to an increased CTEIG revenue projection (+$39,700) and a lower than expected projection for Maintenance (+$16,600). These savings were slightly offset by a larger expected transfer to Sp Ed Mental Health Acct (-$1,700). |
| **Total GF UR Revenues** | **16,224,722** | **16,313,571** | **88,849** | |

From the above, the total GF UR Revenue increased over the last budget projection by approximately $89,000. As is shown in the chart above, this came from an increase in the District's Unduplicated Pupil Percentage (a major driver in determining LCFF Revenues), and an overall reduction in expected contributions to Restricted programs.

The following table summarizes the changes to GF UR expenditures since the last updated budget:

| GF Unrestricted Expenditures | 2020-21 Second Interim | 2020-21 Estimated Actuals | Variance | Explanation |
|---|---|---|---|---|
| Certificated Salary Expense | 8,134,127 | 8,084,561 | (49,566) | Budgeted Certificated Bargaining Unit salary expenses (Objects 1100/1200) decreased overall (-$30,000) despite negotiated salary increase, due to movement of salaries to restricted resources (i.e. In-Person Instruction Grant). Extra Duty, Subs, and stipend expenses (Objects 1130/1160/1170) decreased (-$54,200) due to updated end-of-year savings projections as a result of restricted operations during the pandemic. Admin salary projections increased to account for negotiated salary increases (+$34,700). |
| Classified Salary Expense | 2,149,704 | 2,145,098 | (4,606) | Instructional aide salary expense decreased overall (-$4,500) despite negotiated salary increase, due to movement of salaries to restricted resources (i.e. In-Person Instruction Grant). Classified support staff expense increased (+$16,000) due to salary negotiations increase, but was offset due to reduction caused by unhired staff that was previously budgeted. Classified Management salaries (+$9,900) and site and district office staff salaries (+$25,500) increased to reflect negotiated salary increases. Other Classified salaries decreased (-$51,500) to reflect updated projected savings due to savings in yard aides caused by limited operations. |
| Employee Benefits | 3,624,175 | 3,581,550 | (42,624) | Payroll benefits, taxes, and health/welfare expenses decreased in this projection to account for the change of salaries discussed above. |
| Materials/Supplies | 670,431 | 684,147 | 13,716 | Materials/Supplies saw a budget increase due to updated projections that saw a decline in District-level supplies (-$3,900), but an increase in school site supply needs (+$17,600), primarily for increased costs of promotion and end-of-year activities that changed due to COVID. |

| | | | | |
|---|---|---|---|---|
| Travel/Professional Services | 1,238,085 | 1,270,310 | 32,224 | Travel/Conf/Prof Serv decreased (-$15,800) due to travel reductions caused by COVID, membership dues decreased (-$700), utility expenses increased to meet updated projections (+$12,000), lease/repair expense increased (+$6,700), professional services increased (+$18,100) to pay for additional technology services, and communications budgets increased (+$12,000) to cover non-e-rate telephone bills. |
| Depreciable Assets/Improvements | 23,119 | 16,235 | (6,884) | Equipment budgets were reduced due to budget transfer shifts from this expenditure category to others to meet department needs. |
| Transfers to ICOE (County Sp Ed) | 98,463 | 98,516 | 53 | Slight increase is due to the increased LCFF rate calculation. |
| Indirect Cost Recovery | (282,245) | (247,425) | 34,821 | Indirect fees are projected to decrease (a loss to the GF UR side of the budget) due to the adjustment of indirect expense budgets on the Restricted side of the budget. Most notable of these were reductions in Sp Ed indirect cost charges to help pay for negotiations settlements. |
| Debt Service | - | - | - | No change over prior budget. |
| Interfund Transfers - Out | 260,000 | 260,000 | - | No change over prior budget. |
| **Total GF UR Expenditures** | **15,915,858** | **15,892,992** | **(22,866)** | |

The above shows that an overall decrease to expenditures on the GF UR side of the 2020-21 budget was driven mainly by the movement of some salaries to the Restricted side of the budget.

### *2020-21 GF Restricted Variances*

The other side of the General Fund is the Restricted Budget, which houses the District's supplemental programs, often referred to as "categorical" funds. This side of the Budget houses certain federal funds, such as Title I Low Income, Title IIA Teacher Quality, and Title III Limited English Proficiency. In addition, a few State categorical programs remain on the Restricted side of the budget including the Career Tech Ed Incentive Grant, Ag Incentive Grant, Restricted Lotto Funds, and Special Ed Mental Health Funds. Finally, there a few local revenues on this side of the budget as well, including the local RDA Pass-through account, Special Ed AB602 Funds, Microsoft Settlement Funds, and other local donations.

The following table illustrates the variances in 2020-21 GF Restricted Revenues since the last update.

| GF Restricted Revenues | 2020-21 Second Interim | 2020-21 Estimated Actuals | Variance | Explanation |
|---|---|---|---|---|
| Federal Revenue | 6,535,943 | 6,614,037 | 78,094 | Federal Revenues overall increased due to the sum of the following changes: Title I Revenue increased allocation (+$52,100), increased ESSER allocation (+$20,000), and additional LEA billing option funds received (+$6,000). |
| Other State Revenue | 2,250,259 | 4,867,107 | 2,616,848 | State Revenues increased greatly due to the following changes: Additional funds awarded by CDE for the MS Academies Grant (+$25,000), CTEIG funds announced (+$68,200), additional funds awarded by CDE for Ag Voc Ed (+$5,000), In-Person Instruction Grant estimated (+$506,100), Expanded Learning Opportunities Grant added (+$1,210,700), Cal Energy Commission Bus Grants added (+$801,900). |
| Local Revenue | 1,090,252 | 1,173,717 | 83,466 | Local Revenues rose due to the following changes: RDA Pass-through funds updated projections (+$5,00), additional Strong Workforce Grant funds added (+$69,700), and local Workers' Comp Consortium Safety Credits added (+$10,700). This was offset slightly by a loss to Sp Ed AB602 funds (-$2,000). |
| UR Contributions to Restricted | 1,578,563 | 1,523,968 | (54,595) | Restricted Contributions are projected to decrease due to the changes discussed in the GF UR Contributions section above. |
| **Total Restricted Revenues** | **11,455,017** | **14,178,829** | **2,723,812** | |

In short, the above shows a significant increase to 2020-21 Restricted revenues. This is primarily due to unforeseen funding increases in programs like Title I, as well as new funding, such as new bus grants, the In-Person Instruction Grant, and the Expanded Learning Opportunities Grant.

The table below shows the variances in GF Restricted Expenditures since the last budget update.

| GF Restricted Expenditures | 2020-21 Second Interim | 2020-21 Estimated Actuals | Variance | Explanation |
|---|---|---|---|---|
| Certificated Salary Expense | 1,713,415 | 2,243,593 | 530,178 | Certificated Bargaining Unit Salaries (Objects 1100/1200) increased sharply (+$449,200) due to negotiated salary increases and shift of UR salaries to IPI Grant, Subs/Stipends/Extra Duty salaries increased (+$76,600) to increase summer school teaching positions, and admin salaries rose (+$4,500) to cover negotiated salary increases. |
| Classified Salary Expense | 1,240,508 | 1,098,239 | (142,268) | Instructional aide salary expense (-$34,700), support staff expense (-$47,100), site/district office staff salaries (-$6,000), and Other Classified salaries (-$58,300) all decreased in spite of negotiated salary increases, due to removal of ESSER budgeted additional positions that went unfilled. Classified Management salaries (+$3,800) increased to reflect negotiated salary increases. |
| Employee Benefits | 2,018,973 | 2,120,295 | 101,323 | Payroll benefits, taxes, and health/welfare expenses decreased in this projection to account for the change of salaries discussed above. |
| Materials/Supplies | 4,146,948 | 2,667,430 | (1,479,518) | Materials/Supplies budgets decreased greatly for the following reasons: increase in Title I budget (+$40,600), Migrant shift in funds (+$2,000), shift of ESSER II funds (-$1,511,600), shift of C Perkins funds (+$2,400), TIIA shift (-$1,000), TIV shift to help pay for summer school (-$61,900), TIII LEP shift (-$1,500), MediCal budget increased (+$5,900), MS Academies Grant increase (+$800), CTEIG budget added (+$10,000), Strong Workforce budget added (+$14,700), Sp Ed MH shift (-$500), additional Ag Voc Ed funds added and shift (+$9,100), State LLM funds shifted (+$4,400), Maint projections updated (-$3,700), and Workers Comp Safety Credits budget increased (+$10,700). |

| | | | | |
|---|---|---|---|---|
| Travel/Professional Services | 728,425 | 746,756 | 18,331 | Professional Services budgets changed as follows: Title I (-$26,900), Migrant (-$7,500), ESSER (+$33,400), C Perkins (-$1,900), TIIA (-$200), TIV (-$9,100), MS Academies Grant (+$6,800), CTEIG (+$5,000), Strong Workforce (+$29,100), Sp Ed AB602 (+$1,000), Ag Voc Ed (-$4,200), and Maintenance (-$7,000). |
| Depreciable Assets/Improvements | 536,050 | 4,261,638 | 3,725,587 | Equipment budget increased drastically due to the shift of funds within ESSER (+$1,810,800) and budgeting of Expanded Learning Opportunities Grant (+$1,090,900) to fund facility improvements needed to address COVID, return to in-person instruction, and address learning loss. Additionally, the MS Academies Grant (+$16,000), school bus replacement (+$801,900), and Maintenance (+$5,900) increased to account for equipment to be purchased in those areas. |
| Indirect Cost Recovery | 201,731 | 166,911 | (34,821) | Indirect fees are projected to decrease in the budget year due to reasons mentioned in the GF UR section above. |
| Interfund Transfers Out | 155,000 | 160,000 | 5,000 | Transfers budgeted to increase to align with RDA account receipts coming in greater than budgeted. |
| **Total GF Restricted Expenditures** | **10,741,050** | **13,464,862** | **2,723,812** | |

From the above, budgeted expenditures increased greatly to match the increase in new revenues. This is because HUSD fully budgets all Restricted funds to be spent in the current year, thereby allowing department heads and school sites the ability to see their full budgets, and ensure that funds are available to be spent on students currently generating the funds. However, as in past school years, the District anticipates that funds will not be not fully expended by year-end, and that carryover will be added to the following budget year.

### *The 2020-21 Bottom Line*

The HUSD Budget projections contained in this report represent the District's last and best projection of revenues and expenditures at year-end, June 30, 2021. Keeping that in mind, the current 2020-21 Bottom Line projections are shown in the following table:

| 2020-21 GF Bottom Line | General Fund Unrestricted | General Fund Restricted | Totals |
|---|---|---|---|
| LCFF State Aid | 11,191,513 | - | 11,191,513 |
| Education Protection Account | 3,028,990 | - | 3,028,990 |
| LCFF State Aid - Prior Year | - | - | - |
| Local Property Taxes | 3,160,905 | - | 3,160,905 |
| Federal Revenue | 75,000 | 6,614,037 | 6,689,037 |
| Other State Revenue (Non-RL) | 322,795 | 4,867,107 | 5,189,902 |
| Local Revenue | 58,336 | 1,173,717 | 1,232,053 |
| Interfund Transfers - In | - | - | - |
| UR Contributions to Restricted | (1,523,968) | 1,523,968 | - |
| **TOTAL REVENUES** | **16,313,571** | **14,178,829** | **30,492,400** |
| | | | |
| **2020-21 GF Bottom Line** | **General Fund Unrestricted** | **General Fund Restricted** | **Totals** |
| Certificated Salary Expense | 8,084,561 | 2,243,593 | 10,328,154 |
| Classified Salary Expense | 2,145,098 | 1,098,239 | 3,243,338 |
| Employee Benefits | 3,581,550 | 2,120,295 | 5,701,846 |
| Materials/Supplies | 684,147 | 2,667,430 | 3,351,577 |
| Professional Services | 1,270,310 | 746,756 | 2,017,065 |
| Depreciable Assets/Improvements | 16,235 | 4,261,638 | 4,277,873 |
| Transfers to ICOE/IVROP | 98,516 | - | 98,516 |
| Indirect Cost Recovery | (247,425) | 166,911 | (80,514) |
| Debt Service | - | - | - |
| Interfund Transfers - Out | 260,000 | 160,000 | 420,000 |
| **TOTAL EXPENSES** | **15,892,992** | **13,464,862** | **29,357,854** |
| **2020-21 GF Bottom Line** | **General Fund Unrestricted** | **General Fund Restricted** | **Totals** |
| **NET GAIN/LOSS** | **420,579** | **713,967** | **1,134,546** |
| **AUDIT ADJUSTMENTS** | **-** | **-** | **-** |
| **JULY 1 BEGINNING BALANCE** | **6,635,601** | **(713,967)** | **5,921,634** |
| **JUNE 30 ENDING BALANCE** | **7,056,180** | **-** | **7,056,180** |

Of the estimated ending balance:

- $25,000 is designated to the revolving cash account (approximately 0.09%)
- $880,736 is assigned to the minimum 3% reserve level
- $243,434 is assigned to prepaid curriculum for the ELA Adoption (approximately 0.83%)
- $5,907,010 in additional Reserve for Economic Uncertainties to offset future deficits and cashflow shortages caused by economic downturn (approximately 20.12%)

The above shows that this report projects a healthy gain to the bottom line in 2020-21 on the Unrestricted side of the GF of approximately $420,000 and to the Restricted side of the budget in the amount of $714,000. The following are explanations of those amounts:

- With regard to the Unrestricted side of the GF, the increase was caused primarily due to a slight improvement in the HUSD unduplicated pupil counts over prior year, coupled with

savings on typical expenditures, due to limited operations caused by the pandemic. In addition, shifts of GF UR expenditures to the Restricted side of the budget (namely, the In-Person Instruction Grant) created additional one-time savings.

- On the Restricted side of the budget, the gain to the ending fund balance is due to a unique situation that was created with the first stimulus program that was provided by the federal government in the Spring of 2020. While the program granted expenditure authority in the 2019-20 fiscal year, the revenues were not able to be recognized until the 2020-21 fiscal year. This created a negative amount in the closed books for 2019-20 as HUSD made several expenditures from the funds prior to June 30, 2020. For that reason, 2020-21 revenues exceed expenditures in the current year in order to zero out the negative balance carried forth from 2019-20.

***2021-22 Variances over Prior Year (2020-21)***

In addition to the above variances from the 2nd Interim Report to the current Estimated Actuals Report, it is also helpful to examine any variation between the 2021-22 July 1 Budget figures and the 2020-21 Estimated Actuals numbers. The section that follows will attempt to provide brief explanations as to how the figures differ from one year to the next.

***2021-22 GF Unrestricted Variances***

The table below summarizes the projected differences in GF UR revenues between 2020-21 and 2021-22.

| GF Unrestricted Revenues | 2020-21 Estimated Actuals | 2021-22 July Budget | Variance | Explanation |
|---|---|---|---|---|
| LCFF State Aid | 11,191,513 | 12,251,119 | 1,059,606 | The large increase in LCFF State Aid is due primarily to the projected "Mega COLA" of 5.07% and to a smaller extent, the decrease in the Prop Tax projection, which eliminates the Community Redevelopment funds that are passed-through in the tax allocation. |
| Education Protection Account | 3,028,990 | 3,028,782 | (208) | The EPA amount was taken from the ICOE projected LCFF calculator. |
| LCFF State Aid - PY | - | - | - | No change over prior year. |
| LCFF - Local Prop Taxes | 3,160,905 | 3,046,136 | (114,769) | This decrease is due to the elimination of the Redevelopment funds discussed above. |
| Federal Revenue | 75,000 | - | (75,000) | This year-over-year decrease represents the elimination of FEMA reimbursement funds for the COVID pandemic, projected to be obligated in 2020-21 and terminate thereafter. |

| | | | | |
|---|---|---|---|---|
| Other State Revenue (Non-LCFF) | 322,795 | 303,949 | (18,846) | This year-over-year decrease represents the elimination of Cal-EMA reimbursement funds (-$25,000), offset slightly an increase in Mandated Cost Block funds (+$1,300), and UR Lotto funding (+$4,900). |
| Local Revenue | 58,336 | 58,300 | (36) | Small decrease is due to rounding. |
| Interfund Transfers In | - | - | - | No change over prior year. |
| UR Contributions to Restricted | (1,523,968) | (1,738,976) | (215,008) | Restricted Contributions are expected to increase in the budget year (a loss to the GF UR side of the budget) due to anticipated increases in GF UR funds needed for CTEIG (-$65,100), Sp Ed AB602 (-$178,000), Sp Ed Mental Health (-$3,200), and Maintenance (-$5,400). These additional transfers were slightly offset by an anticipated transfer to the Sp Ed federal account (+$36,700). |
| **Total GF UR Revenues** | **16,313,571** | **16,949,310** | **635,739** | |

The above illustrates the positive increase expected to GF UR Revenues in the 2021-22 Budget year, due to the anticipated COLA increase. This is slightly offset by anticipated increases in needed transfers from the UR to the Restricted side of the budget detailed above.

The chart below summarizes the variances in GF UR expenditures.

| GF Unrestricted Expenditures | 2020-21 Estimated Actuals | 2021-22 July Budget | Variance | Explanation |
|---|---|---|---|---|
| Certificated Salary Expense | 8,084,561 | 8,929,359 | 844,798 | Budgeted Certificated Bargaining Unit salary expenses (Objects 1100/1200) increased ($657,200) due to negotiated salary increase and movement of salaries back from the In-Person Instruction Grant (spent out in 2020-21). Extra Duty, Subs, and stipend expenses (Objects 1130/1160/1170) are expected to increase (+$76,700) as schools are expected to reopen normally in 2021-22. Admin salary projections expected to increase to account for projected salary increases and step/column movement (+$22,300). |

| | | | | |
|---|---|---|---|---|
| Classified Salary Expense | 2,145,098 | 2,354,625 | 209,526 | Instructional aide salary expense (+$37,800), support staff expense (+$80,600), Classified Management salaries (+$7,700), and site/district office staff salaries (+$29,800) all increased to reflect negotiated salary increases and step/column movement. Other Classified salaries increased (+$53,700) to reflect return to normal operations. |
| Employee Benefits | 3,581,550 | 4,005,333 | 423,783 | Payroll benefits, taxes, and health/welfare expenses increased year-over-year to account for the change of salaries discussed above, as well as updated payroll and benefit rates, and H/W increases. |
| Materials/Supplies | 684,147 | 541,772 | (142,375) | Materials/Supplies projects a budget decrease due to elimination of COVID-related supplies purchases made in 2020-21 (-$145,000) from the district level. However, school site budgets are projected to change only slightly (+$2,600) to ensure sites have what is required to restart normal operations. |
| Travel/Professional Services | 1,270,310 | 1,318,021 | 47,711 | Travel/Conf/Prof Serv are projected to increase (+$28,500), member dues decrease (-$1,300), prop/liab insurance premiums are expected to increase (+$20,000), utility expenses increase (+$6,000), lease/repair expense decrease (-$2,200), professional services decrease (-$1,200) to pay for additional tech services, and communications budgets decrease (-$2,100). |
| Depreciable Assets/Improvements | 16,235 | - | (16,235) | Equipment /facility improvement expenses were removed from the budget, as there are no identified needs not being addressed already by other funding sources. |
| Transfers to ICOE (County Sp Ed) | 98,516 | 103,981 | 5,465 | Slight increase is due to the increased LCFF rate calculation. |
| Indirect Cost Recovery | (247,425) | (165,706) | 81,719 | Indirect fees are projected to decrease (a loss to the GF UR side of the budget) due to the loss of one-time and carryover funds that were budgeted to be charged for indirect fees in 2020-21, that are not carried forward in the 2021-22 budget. |

| | | | | |
|---|---|---|---|---|
| Debt Service | - | - | - | No change over prior budget. |
| Interfund Transfers - Out | 260,000 | 260,000 | - | No change over prior budget. |
| **Total GF UR Expenditures** | **15,892,992** | **17,347,385** | **1,454,393** | |

As can be seen above, there is an anticipated large increase to GF UR Expenditures, due to increased salaries from salary increases and movement of salaries back from one-time Restricted grants. What's more, the budget includes a large anticipated increase in State Unemployment Insurance expense, which is currently set to rise from 0.05% of payroll to 1.23% of payroll.

***2021-22 GF Restricted Variances***

The following variances on the Restricted side of the budget are even more pronounced, as the elimination of carryover and one-time funds contained within the 2020-21 Estimated Actuals yield large reductions in 2021-22 budgeted revenues and expenditures.

| GF Restricted Revenues | 2020-21 Estimated Actuals | 2021-22 July Budget | Variance | Explanation |
|---|---|---|---|---|
| Federal Revenue | 6,614,037 | 1,881,793 | (4,732,244) | Federal Revenues overall are set to decrease in this budget due to: removal of one-time USDA Grants (-$173,500), removal of carryover from Title I (-$31,200), removal of one-time COVID stimulus funds (-$4,437,400), and removal of carryover funds from Title IIA (-$9,200), Title V (-$6,200), Title IV (-$66,300), Title III (-$1,200), and LEA Billing (-$7,100). |
| Other State Revenue | 4,867,107 | 1,513,711 | (3,353,396) | State Revenues are set to decline greatly due to the following changes: Slight increase to Restricted Lotto (+$4,400), removal of carryover from ASES (-$9,700), removal of one-time MS Academies (-$50,000), removal of CTEIG carryover (-$79,700), removal of additional Ag Voc Ed funds awarded in 2020-21 (-$5,000), removal of State Learning Loss funds (-$146,800), removal of In-Person Instruction Grant estimated (-$506,100), removal of Expanded Learning Opportunities Grant added (-$1,210,700), and removal of Drinking Fountain and Bus Grants (-$1,349,900). |

| | | | | |
|---|---|---|---|---|
| Local Revenue | 1,173,717 | 720,732 | (452,985) | Local Revenues are expected to decline due to the following changes: removal of ASES consortium carryover (-$18,000), removal of Strong Workforce Grant funds (-$332,300), removal of local grants (i.e. safety credits, IID site grants, etc.) that were one-time (-$112,100). This was offset by a small increase to Sp Ed AB602 funds (+$9,400). |
| UR Contributions to Restricted | 1,523,968 | 1,738,976 | 215,008 | Restricted Contributions are projected to increase due to the changes discussed in the GF UR Contributions section above. |
| **Total Restricted Revenues** | **14,178,829** | **5,855,212** | **(8,323,616)** | |

Similarly, on the expenditure side of the budget, removal of carryover funds and projected cuts yielded large reductions.

| GF Restricted Expenditures | 2020-21 Estimated Actuals | 2021-22 July Budget | Variance | Explanation |
|---|---|---|---|---|
| Certificated Salary Expense | 2,243,593 | 1,751,328 | (492,265) | Certificated Bargaining Unit Salaries (Objects 1100/1200) declined sharply (-$432,200) due to shift of IPI Grant salaries shifted back to GF UR, Subs/Stipends/Extra Duty salaries decreased (-$138,200) reflecting the closing of one-time funds in the prior year, and admin salaries rose (+$78,200) to cover anticipated increase in Sp Ed Director cost as position is expected to be filled full-time. |
| Classified Salary Expense | 1,098,239 | 1,000,303 | (97,936) | Instructional aide salary expense (-$65,600), support staff expense (-$41,200), and Other Classified salaries (-$7,600) all decreased due to end of one-time funding. Classified Management salaries (+$1,600) increased to reflect negotiated salary increases, as did nursing office aides salaries (+$14,800) to reflect retention of those positions into the new school year. |

| | | | | |
|---|---|---|---|---|
| Materials/Supplies | 2,667,430 | 428,140 | (2,239,291) | Materials/Supplies budgets decreased greatly to account for the loss in prior-year carryover, as well as end of one-time grants and allocations. |
| Travel/Professional Services | 746,756 | 394,418 | (352,337) | Professional Services budgets decreased to account for the loss in prior-year carryover, as well as end of one-time grants and allocations. |
| Depreciable Assets/Improvements | 4,261,638 | 25,000 | (4,236,638) | Capital improvement/equipment budgets decreased drastically as the prior year included one-time capital expenditures funded from COVID relief funds that were one-time. |
| Indirect Cost Recovery | 166,911 | 95,347 | (71,564) | Indirect fees are projected to decrease in the budget year due to reasons mentioned in the GF UR section above. |
| Interfund Transfers Out | 160,000 | 160,000 | - | No change over prior year. |
| **Total GF Restricted Expenditures** | **13,464,862** | **5,855,212** | **(7,609,649)** | |

***The 2021-22 Bottom Line***

| **2021-22 GF Bottom Line** | **General Fund Unrestricted** | **General Fund Restricted** | **Totals** |
|---|---|---|---|
| LCFF State Aid | 12,251,119 | - | 12,251,119 |
| Education Protection Account | 3,028,782 | - | 3,028,782 |
| LCFF State Aid - Prior Year | - | - | - |
| Local Property Taxes | 3,046,136 | - | 3,046,136 |
| Federal Revenue | - | 1,881,793 | 1,881,793 |
| Other State Revenue (Non-RL) | 303,949 | 1,513,711 | 1,817,660 |
| Local Revenue | 58,300 | 720,732 | 779,032 |
| Interfund Transfers - In | - | - | - |
| UR Contributions to Restricted | (1,738,976) | 1,738,976 | - |
| **TOTAL REVENUES** | **16,949,310** | **5,855,212** | **22,804,522** |
| | | | |
| **2021-22 GF Bottom Line** | **General Fund Unrestricted** | **General Fund Restricted** | **Totals** |
| Certificated Salary Expense | 8,929,359 | 1,751,328 | 10,680,687 |
| Classified Salary Expense | 2,354,625 | 1,000,303 | 3,354,928 |
| Employee Benefits | 4,005,333 | 2,000,676 | 6,006,009 |
| Materials/Supplies | 541,772 | 428,140 | 969,912 |
| Professional Services | 1,318,021 | 394,418 | 1,712,439 |
| Depreciable Assets/Improvements | - | 25,000 | 25,000 |
| Transfers to ICOE/IVROP | 103,981 | - | 103,981 |
| Indirect Cost Recovery | (165,706) | 95,347 | (70,359) |

| | | | |
|---|---|---|---|
| Debt Service | - | - | - |
| Interfund Transfers - Out | 260,000 | 160,000 | 420,000 |
| **TOTAL EXPENSES** | **17,347,385** | **5,855,212** | **23,202,597** |
| **2021-22 GF Bottom Line** | **General Fund Unrestricted** | **General Fund Restricted** | **Totals** |
| **NET GAIN/LOSS** | **(398,075)** | **-** | **(398,075)** |
| **AUDIT ADJUSTMENTS** | **-** | **-** | **-** |
| **JULY 1 BEGINNING BALANCE** | **7,056,180** | **-** | **7,056,180** |
| **JUNE 30 ENDING BALANCE** | **6,658,105** | **-** | **6,658,105** |

Of the estimated ending balance:

- $25,000 is designated to the revolving cash account (approximately 0.11%)
- $696,078 is assigned to the minimum 3% reserve level
- $182,575 is assigned to prepaid curriculum for the ELA Adoption (approximately 0.79%)
- $5,754,451 in additional Reserve for Economic Uncertainties to offset future deficits and cashflow shortages caused by economic downturn (approximately 24.80%)

The above shows that there is a loss to the bottom line in 2021-22 on the Unrestricted side of the GF of approximately (-$398,00) and zero deficit/gain on the Restricted side of the budget in the amount of $161,000. The following are explanations of these amounts:

- With regard to the Unrestricted side of the GF, the large decrease projected is mainly the result of increases in salaries and benefits, coupled with increased contributions to GF Restricted programs. However, there are possible mitigations of these losses that may be available as the final State Budget may include increased Special Education allocations, as well as new State grants to supplement interventions and In-Person instruction (not included in this budget). In addition, the third stimulus funding has been announced, but was not included in its entirety as State accounting codes were not yet available at the time of crafting this report. What's more, there have also been rumblings at the State level considering the reduction of the SUI rate. All of these factors could aid in mitigating the deficit in the near future, but the District must await the final State Budget for more information.

- On the Restricted side of the budget, the zero deficit/zero gain is due to budgeting of all available funds. In reality, the District expects to have carryover funds at 6/30/2021 on the Restricted side of the GF budget. However, all funds are budgeted so as to make those dollars available to the department heads and principals that have access to them. In addition, Restricted fund dollars are generated with specific student populations in mind and generally have time restrictions on their spending. For these reasons, HUSD fully budgets these funds to zero in each fiscal year.

## *In Closing*

As we all navigate out of crisis and back to normal, it is imperative that District staff and the community work together to ensure that we continue to provide a quality education to Holtville students. While we the return to school may not be back to normal 100% in 2021-22, we do

know that all efforts are being made to get there sooner rather than later. Though this budget document is not perfect, it is the initial attempt to provide a glimpse of what the coming year will look like financially, and how we will have to work to most efficiently use the resources given us to address the impact of the last year.

The HUSD Business Office hopes that this report is helpful in providing timely information to facilitate prudent financial decisions. For that reason, HUSD Staff recommend that the Board approve the 2020-21 Estimated Actuals/ 2021-22 July 1 Budget Report.

Any questions regarding this, or any other financial concerns of the District may be directed toward John-Paul Wells, Assistant Superintendent via telephone at 760-356-2974 or email at jpwells@husd.net. In addition, past and present financial reports can be found on the HUSD website at https://www.husd.net/en/departments/business/financial-reports/.

ANNUAL BUDGET REPORT:
July 1, 2021 Budget Adoption

Insert "X" in applicable boxes:

[X] 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.

[X] 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:

Place: Holtville Unified School District
Date: June 16, 2021

Public Hearing:

Place: HUSD Board Room
Date: June 21, 2021
Time: 6:00 p.m.

Adoption Date: June 24, 2021

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

Contact person for additional information on the budget reports:

Name: John-Paul Wells
Telephone: 760-356-2974

Title: Assistant Superintendent
E-mail: jpwells@husd.net

## 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? | | X |
| | | • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment? | | X |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | | X |
| | | • If yes, are they lifetime benefits? | X | |
| | | • If yes, do benefits continue beyond age 65? | X | |
| | | • If yes, are benefits funded by pay-as-you-go? | | X |
| S7b | Other Self-insurance Benefits | Does the district provide other self-insurance benefits (e.g., workers' compensation)? | X | |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: | | |
| | | • Certificated? (Section S8A, Line 1) | X | |
| | | • Classified? (Section S8B, Line 1) | X | |
| | | • Management/supervisor/confidential? (Section S8C, Line 1) | X | |
| S9 | Local Control and Accountability Plan (LCAP) | • Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? | | X |
| | | • Adoption date of the LCAP or an update to the LCAP: | Jun 24, 2021 | |
| S10 | LCAP Expenditures | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? | | X |

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

( X ) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
The JPA balance includes sufficient reserves to enable our district to be in full complinance with the workers' compensation portion of Education Code 42141 without making excessive contributions.

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

Signed _____ Date of Meeting: Jun 24, 2021
Clerk/Secretary of the Governing Board
(Original signature required)

For additional information on this certification, please contact:

Name: John-Paul Wells

Title: Assistant Superintendent

Telephone: 760-356-2974

E-mail: jpwells@husd.net

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | 2020-21 Estimated Actuals Restricted (B) | 2020-21 Estimated Actuals Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | 2021-22 Budget Restricted (E) | 2021-22 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 17,381,408.00 | 0.00 | 17,381,408.00 | 18,326,037.00 | 0.00 | 18,326,037.00 | 5.4% |
| 2) Federal Revenue | | 8100-8299 | 75,000.00 | 6,614,037.01 | 6,689,037.01 | 0.00 | 1,881,793.15 | 1,881,793.15 | -71.9% |
| 3) Other State Revenue | | 8300-8599 | 322,795.00 | 4,867,106.71 | 5,189,901.71 | 303,949.00 | 1,513,711.09 | 1,817,660.09 | -65.0% |
| 4) Other Local Revenue | | 8600-8799 | 58,336.10 | 1,173,717.15 | 1,232,053.25 | 58,300.00 | 720,731.92 | 779,031.92 | -36.8% |
| 5) TOTAL, REVENUES | | | 17,837,539.10 | 12,654,860.87 | 30,492,399.97 | 18,688,286.00 | 4,116,236.16 | 22,804,522.16 | -25.2% |
| **B. EXPENDITURES** | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 8,084,560.92 | 2,243,593.11 | 10,328,154.03 | 8,929,359.09 | 1,751,328.13 | 10,680,687.22 | 3.4% |
| 2) Classified Salaries | | 2000-2999 | 2,145,098.33 | 1,098,239.17 | 3,243,337.50 | 2,354,624.73 | 1,000,302.99 | 3,354,927.72 | 3.4% |
| 3) Employee Benefits | | 3000-3999 | 3,581,550.32 | 2,120,295.38 | 5,701,845.70 | 4,005,333.15 | 2,000,676.33 | 6,006,009.48 | 5.3% |
| 4) Books and Supplies | | 4000-4999 | 684,147.18 | 2,667,430.13 | 3,351,577.31 | 541,772.06 | 428,139.58 | 969,911.64 | -71.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,270,309.51 | 746,755.53 | 2,017,065.04 | 1,318,020.94 | 394,418.28 | 1,712,439.22 | -15.1% |
| 6) Capital Outlay | | 6000-6999 | 16,234.93 | 4,261,637.60 | 4,277,872.53 | 0.00 | 25,000.00 | 25,000.00 | -99.4% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>7400-7499 | 98,516.00 | 0.00 | 98,516.00 | 103,981.00 | 0.00 | 103,981.00 | 5.5% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (247,424.79) | 166,910.79 | (80,514.00) | (165,706.00) | 95,347.00 | (70,359.00) | -12.6% |
| 9) TOTAL, EXPENDITURES | | | 15,632,992.40 | 13,304,861.71 | 28,937,854.11 | 17,087,384.97 | 5,695,212.31 | 22,782,597.28 | -21.3% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 2,204,546.70 | (650,000.84) | 1,554,545.86 | 1,600,901.03 | (1,578,976.15) | 21,924.88 | -98.6% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 260,000.00 | 160,000.00 | 420,000.00 | 260,000.00 | 160,000.00 | 420,000.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (1,523,967.82) | 1,523,967.82 | 0.00 | (1,738,976.15) | 1,738,976.15 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,783,967.82) | 1,363,967.82 | (420,000.00) | (1,998,976.15) | 1,578,976.15 | (420,000.00) | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 420,578.88 | 713,966.98 | 1,134,545.86 | (398,075.12) | 0.00 | (398,075.12) | -135.1% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,635,600.89 | (713,966.98) | 5,921,633.91 | 7,056,179.77 | 0.00 | 7,056,179.77 | 19.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,635,600.89 | (713,966.98) | 5,921,633.91 | 7,056,179.77 | 0.00 | 7,056,179.77 | 19.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,635,600.89 | (713,966.98) | 5,921,633.91 | 7,056,179.77 | 0.00 | 7,056,179.77 | 19.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 7,056,179.77 | 0.00 | 7,056,179.77 | 6,658,104.65 | 0.00 | 6,658,104.65 | -5.6% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | 0.00 | 25,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 182,575.32 | 0.00 | 182,575.32 | New |
| Prepaid Items | | 9713 | 243,433.74 | 0.00 | 243,433.74 | 0.00 | 0.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 6,787,746.03 | 0.00 | 6,787,746.03 | 6,450,529.33 | 0.00 | 6,450,529.33 | -5.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | 2020-21 Estimated Actuals Restricted (B) | 2020-21 Estimated Actuals Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | 2021-22 Budget Restricted (E) | 2021-22 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **G. ASSETS** | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 5,843,550.61 | (1,630,758.25) | 4,212,792.36 | | | | |
| 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 | 25,000.00 | 0.00 | 25,000.00 | | | | |
| 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 | 1,463.94 | 4,663.73 | 6,127.67 | | | | |
| 4) Due from Grantor Government | | 9290 | (9,081.95) | 24,226.05 | 15,144.10 | | | | |
| 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 | 243,433.74 | 0.00 | 243,433.74 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL, ASSETS | | | 6,104,366.34 | (1,601,868.47) | 4,502,497.87 | | | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| **I. LIABILITIES** | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 344,604.45 | (178.44) | 344,426.01 | | | | |
| 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 | 123,319.46 | 123,319.46 | | | | |
| 6) TOTAL, LIABILITIES | | | 344,604.45 | 123,141.02 | 467,745.47 | | | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| **K. FUND EQUITY** | | | | | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 5,759,761.89 | (1,725,009.49) | 4,034,752.40 | | | | |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | 2020-21 Estimated Actuals Restricted (B) | 2020-21 Estimated Actuals Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | 2021-22 Budget Restricted (E) | 2021-22 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **LCFF SOURCES** | | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 11,191,513.00 | 0.00 | 11,191,513.00 | 12,251,119.00 | 0.00 | 12,251,119.00 | 9.5% |
| Education Protection Account State Aid - Current Year | | 8012 | 3,028,990.00 | 0.00 | 3,028,990.00 | 3,028,782.00 | 0.00 | 3,028,782.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 28,843.00 | 0.00 | 28,843.00 | 28,843.00 | 0.00 | 28,843.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes Secured Roll Taxes | | 8041 | 3,536,315.00 | 0.00 | 3,536,315.00 | 3,536,315.00 | 0.00 | 3,536,315.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 361,511.00 | 0.00 | 361,511.00 | 361,511.00 | 0.00 | 361,511.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 30,379.00 | 0.00 | 30,379.00 | 30,379.00 | 0.00 | 30,379.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (901,523.00) | 0.00 | (901,523.00) | (901,523.00) | 0.00 | (901,523.00) | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 114,769.00 | 0.00 | 114,769.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | | | 17,390,797.00 | 0.00 | 17,390,797.00 | 18,335,426.00 | 0.00 | 18,335,426.00 | 5.4% |
| 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 | (9,389.00) | 0.00 | (9,389.00) | (9,389.00) | 0.00 | (9,389.00) | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 17,381,408.00 | 0.00 | 17,381,408.00 | 18,326,037.00 | 0.00 | 18,326,037.00 | 5.4% |
| **FEDERAL REVENUE** | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 214,871.32 | 214,871.32 | 0.00 | 214,871.32 | 214,871.32 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 75,000.00 | 0.00 | 75,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 574,764.21 | 574,764.21 | 0.00 | 401,255.00 | 401,255.00 | -30.2% |
| 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 | | 823,527.01 | 823,527.01 | | 792,320.00 | 792,320.00 | -3.8% |
| 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 | | 96,444.48 | 96,444.48 | | 87,242.00 | 87,242.00 | -9.5% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | 2020-21 Estimated Actuals Restricted (B) | 2020-21 Estimated Actuals Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | 2021-22 Budget Restricted (E) | 2021-22 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Title III, Part A, English Learner Program | 4203 | 8290 | | 80,978.29 | 80,978.29 | | 79,737.00 | 79,737.00 | -1.5% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630 | 8290 | | 131,238.50 | 131,238.50 | | 58,658.00 | 58,658.00 | -55.3% |
| Career and Technical Education | 3500-3599 | 8290 | | 19,200.00 | 19,200.00 | | 19,200.00 | 19,200.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 4,673,013.20 | 4,673,013.20 | 0.00 | 228,509.83 | 228,509.83 | -95.1% |
| TOTAL, FEDERAL REVENUE | | | 75,000.00 | 6,614,037.01 | 6,689,037.01 | 0.00 | 1,881,793.15 | 1,881,793.15 | -71.9% |
| **OTHER STATE REVENUE** | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 64,644.00 | 0.00 | 64,644.00 | 65,899.00 | 0.00 | 65,899.00 | 1.9% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 233,151.00 | 73,397.00 | 306,548.00 | 238,050.00 | 77,763.00 | 315,813.00 | 3.0% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 193,469.79 | 193,469.79 | | 183,795.09 | 183,795.09 | -5.0% |
| 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 | | 147,939.27 | 147,939.27 | | 68,229.00 | 68,229.00 | -53.9% |
| 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 | 25,000.00 | 4,452,300.65 | 4,477,300.65 | 0.00 | 1,183,924.00 | 1,183,924.00 | -73.6% |
| TOTAL, OTHER STATE REVENUE | | | 322,795.00 | 4,867,106.71 | 5,189,901.71 | 303,949.00 | 1,513,711.09 | 1,817,660.09 | -65.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | 2020-21 Estimated Actuals Restricted (B) | 2020-21 Estimated Actuals Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | 2021-22 Budget Restricted (E) | 2021-22 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **OTHER LOCAL REVENUE** | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 160,000.00 | 160,000.00 | 0.00 | 160,000.00 | 160,000.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 50,000.00 | 0.00 | 50,000.00 | 50,000.00 | 0.00 | 50,000.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 512,691.89 | 512,691.89 | 0.00 | 162,413.78 | 162,413.78 | -68.3% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 8,336.10 | 112,060.12 | 120,396.22 | 8,300.00 | 0.00 | 8,300.00 | -93.1% |
| 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 | | 388,965.14 | 388,965.14 | | 398,318.14 | 398,318.14 | 2.4% |
| 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 | | | 58,336.10 | 1,173,717.15 | 1,232,053.25 | 58,300.00 | 720,731.92 | 779,031.92 | -36.8% |
| TOTAL, REVENUES | | | 17,837,539.10 | 12,654,860.87 | 30,492,399.97 | 18,688,286.00 | 4,116,236.16 | 22,804,522.16 | -25.2% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 6,555,700.96 | 1,813,598.63 | 8,369,299.59 | 7,292,153.52 | 1,284,705.58 | 8,576,859.10 | 2.5% |
| Certificated Pupil Support Salaries | | 1200 | 780,301.88 | 300,471.13 | 1,080,773.01 | 866,317.63 | 258,888.99 | 1,125,206.62 | 4.1% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 581,047.39 | 129,523.35 | 710,570.74 | 599,367.86 | 207,733.56 | 807,101.42 | 13.6% |
| Other Certificated Salaries | | 1900 | 167,510.69 | 0.00 | 167,510.69 | 171,520.08 | 0.00 | 171,520.08 | 2.4% |
| TOTAL, CERTIFICATED SALARIES | | | 8,084,560.92 | 2,243,593.11 | 10,328,154.03 | 8,929,359.09 | 1,751,328.13 | 10,680,687.22 | 3.4% |
| **CLASSIFIED SALARIES** | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 301,586.56 | 654,590.68 | 956,177.24 | 339,407.57 | 589,034.05 | 928,441.62 | -2.9% |
| Classified Support Salaries | | 2200 | 973,326.11 | 273,135.81 | 1,246,461.92 | 1,053,892.21 | 231,975.00 | 1,285,867.21 | 3.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 209,055.44 | 80,920.61 | 289,976.05 | 216,712.08 | 82,513.08 | 299,225.16 | 3.2% |
| Clerical, Technical and Office Salaries | | 2400 | 556,089.93 | 30,069.07 | 586,159.00 | 585,894.32 | 44,896.86 | 630,791.18 | 7.6% |
| Other Classified Salaries | | 2900 | 105,040.29 | 59,523.00 | 164,563.29 | 158,718.55 | 51,884.00 | 210,602.55 | 28.0% |
| TOTAL, CLASSIFIED SALARIES | | | 2,145,098.33 | 1,098,239.17 | 3,243,337.50 | 2,354,624.73 | 1,000,302.99 | 3,354,927.72 | 3.4% |
| **EMPLOYEE BENEFITS** | | | | | | | | | |
| STRS | | 3101-3102 | 1,251,984.34 | 1,405,643.11 | 2,657,627.45 | 1,464,956.34 | 1,336,205.64 | 2,801,161.98 | 5.4% |
| PERS | | 3201-3202 | 484,020.72 | 254,480.21 | 738,500.93 | 562,943.22 | 274,368.48 | 837,311.70 | 13.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 292,714.03 | 135,076.62 | 427,790.65 | 313,685.69 | 111,728.50 | 425,414.19 | -0.6% |
| Health and Welfare Benefits | | 3401-3402 | 1,290,846.97 | 239,127.12 | 1,529,974.09 | 1,332,681.41 | 199,557.24 | 1,532,238.65 | 0.1% |
| Unemployment Insurance | | 3501-3502 | 4,998.30 | 1,635.09 | 6,633.39 | 132,390.84 | 31,692.36 | 164,083.20 | 2373.6% |
| Workers' Compensation | | 3601-3602 | 187,881.71 | 61,560.87 | 249,442.58 | 134,067.16 | 31,713.56 | 165,780.72 | -33.5% |
| OPEB, Allocated | | 3701-3702 | 69,104.25 | 22,772.36 | 91,876.61 | 64,608.49 | 15,410.55 | 80,019.04 | -12.9% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 3,581,550.32 | 2,120,295.38 | 5,701,845.70 | 4,005,333.15 | 2,000,676.33 | 6,006,009.48 | 5.3% |
| **BOOKS AND SUPPLIES** | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 70,788.00 | 163,591.86 | 234,379.86 | 85,000.00 | 80,263.00 | 165,263.00 | -29.5% |
| Materials and Supplies | | 4300 | 498,716.15 | 1,391,906.68 | 1,890,622.83 | 444,726.06 | 333,421.69 | 778,147.75 | -58.8% |
| Noncapitalized Equipment | | 4400 | 114,643.03 | 1,111,931.59 | 1,226,574.62 | 12,046.00 | 14,454.89 | 26,500.89 | -97.8% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 684,147.18 | 2,667,430.13 | 3,351,577.31 | 541,772.06 | 428,139.58 | 969,911.64 | -71.1% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 39,955.44 | 105,523.01 | 145,478.45 | 68,469.00 | 82,645.10 | 151,114.10 | 3.9% |
| Dues and Memberships | | 5300 | 16,624.72 | 5,870.00 | 22,494.72 | 15,290.72 | 100.00 | 15,390.72 | -31.6% |
| Insurance | | 5400 - 5450 | 183,324.92 | 0.00 | 183,324.92 | 203,325.00 | 0.00 | 203,325.00 | 10.9% |
| Operations and Housekeeping Services | | 5500 | 447,500.00 | 10,120.00 | 457,620.00 | 453,500.00 | 11,440.00 | 464,940.00 | 1.6% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 119,236.76 | 84,766.61 | 204,003.37 | 117,009.22 | 75,000.00 | 192,009.22 | -5.9% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 404,079.09 | 540,475.91 | 944,555.00 | 402,927.00 | 225,233.18 | 628,160.18 | -33.5% |
| Communications | | 5900 | 59,588.58 | 0.00 | 59,588.58 | 57,500.00 | 0.00 | 57,500.00 | -3.5% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,270,309.51 | 746,755.53 | 2,017,065.04 | 1,318,020.94 | 394,418.28 | 1,712,439.22 | -15.1% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | 2020-21 Estimated Actuals Restricted (B) | 2020-21 Estimated Actuals Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | 2021-22 Budget Restricted (E) | 2021-22 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 3,021,703.00 | 3,021,703.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 16,234.93 | 1,239,934.60 | 1,256,169.53 | 0.00 | 25,000.00 | 25,000.00 | -98.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 16,234.93 | 4,261,637.60 | 4,277,872.53 | 0.00 | 25,000.00 | 25,000.00 | -99.4% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 98,516.00 | 0.00 | 98,516.00 | 103,981.00 | 0.00 | 103,981.00 | 5.5% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 98,516.00 | 0.00 | 98,516.00 | 103,981.00 | 0.00 | 103,981.00 | 5.5% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (166,910.79) | 166,910.79 | 0.00 | (95,347.00) | 95,347.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (80,514.00) | 0.00 | (80,514.00) | (70,359.00) | 0.00 | (70,359.00) | -12.6% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (247,424.79) | 166,910.79 | (80,514.00) | (165,706.00) | 95,347.00 | (70,359.00) | -12.6% |
| TOTAL, EXPENDITURES | | | 15,632,992.40 | 13,304,861.71 | 28,937,854.11 | 17,087,384.97 | 5,695,212.31 | 22,782,597.28 | -21.3% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | 2020-21 Estimated Actuals Restricted (B) | 2020-21 Estimated Actuals Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | 2021-22 Budget Restricted (E) | 2021-22 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 260,000.00 | 160,000.00 | 420,000.00 | 260,000.00 | 160,000.00 | 420,000.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 260,000.00 | 160,000.00 | 420,000.00 | 260,000.00 | 160,000.00 | 420,000.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | | |
| **SOURCES** | | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (1,523,967.82) | 1,523,967.82 | 0.00 | (1,738,976.15) | 1,738,976.15 | 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 | | | (1,523,967.82) | 1,523,967.82 | 0.00 | (1,738,976.15) | 1,738,976.15 | 0.00 | 0.0% |
| **TOTAL, OTHER FINANCING SOURCES/USES** (a - b + c - d + e) | | | (1,783,967.82) | 1,363,967.82 | (420,000.00) | (1,998,976.15) | 1,578,976.15 | (420,000.00) | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | 2020-21 Estimated Actuals Restricted (B) | 2020-21 Estimated Actuals Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | 2021-22 Budget Restricted (E) | 2021-22 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 17,381,408.00 | 0.00 | 17,381,408.00 | 18,326,037.00 | 0.00 | 18,326,037.00 | 5.4% |
| 2) Federal Revenue | | 8100-8299 | 75,000.00 | 6,614,037.01 | 6,689,037.01 | 0.00 | 1,881,793.15 | 1,881,793.15 | -71.9% |
| 3) Other State Revenue | | 8300-8599 | 322,795.00 | 4,867,106.71 | 5,189,901.71 | 303,949.00 | 1,513,711.09 | 1,817,660.09 | -65.0% |
| 4) Other Local Revenue | | 8600-8799 | 58,336.10 | 1,173,717.15 | 1,232,053.25 | 58,300.00 | 720,731.92 | 779,031.92 | -36.8% |
| 5) TOTAL, REVENUES | | | 17,837,539.10 | 12,654,860.87 | 30,492,399.97 | 18,688,286.00 | 4,116,236.16 | 22,804,522.16 | -25.2% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 9,324,562.40 | 6,660,686.18 | 15,985,248.58 | 10,425,632.44 | 3,747,770.94 | 14,173,403.38 | -11.3% |
| 2) Instruction - Related Services | 2000-2999 | | 1,624,162.54 | 465,131.44 | 2,089,293.98 | 1,623,494.21 | 575,116.08 | 2,198,610.29 | 5.2% |
| 3) Pupil Services | 3000-3999 | | 1,788,393.31 | 1,769,013.51 | 3,557,406.82 | 1,954,200.22 | 512,031.28 | 2,466,231.50 | -30.7% |
| 4) Ancillary Services | 4000-4999 | | 237,961.79 | 15,768.00 | 253,729.79 | 309,563.41 | 7,457.00 | 317,020.41 | 24.9% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 1,442,964.53 | 320,704.80 | 1,763,669.33 | 1,592,213.07 | 115,500.00 | 1,707,713.07 | -3.2% |
| 8) Plant Services | 8000-8999 | | 1,116,431.83 | 4,073,557.78 | 5,189,989.61 | 1,078,300.62 | 737,337.01 | 1,815,637.63 | -65.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 98,516.00 | 0.00 | 98,516.00 | 103,981.00 | 0.00 | 103,981.00 | 5.5% |
| 10) TOTAL, EXPENDITURES | | | 15,632,992.40 | 13,304,861.71 | 28,937,854.11 | 17,087,384.97 | 5,695,212.31 | 22,782,597.28 | -21.3% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 2,204,546.70 | (650,000.84) | 1,554,545.86 | 1,600,901.03 | (1,578,976.15) | 21,924.88 | -98.6% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 260,000.00 | 160,000.00 | 420,000.00 | 260,000.00 | 160,000.00 | 420,000.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (1,523,967.82) | 1,523,967.82 | 0.00 | (1,738,976.15) | 1,738,976.15 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,783,967.82) | 1,363,967.82 | (420,000.00) | (1,998,976.15) | 1,578,976.15 | (420,000.00) | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | 2020-21 Estimated Actuals Restricted (B) | 2020-21 Estimated Actuals Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | 2021-22 Budget Restricted (E) | 2021-22 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 420,578.88 | 713,966.98 | 1,134,545.86 | (398,075.12) | 0.00 | (398,075.12) | -135.1% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,635,600.89 | (713,966.98) | 5,921,633.91 | 7,056,179.77 | 0.00 | 7,056,179.77 | 19.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,635,600.89 | (713,966.98) | 5,921,633.91 | 7,056,179.77 | 0.00 | 7,056,179.77 | 19.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,635,600.89 | (713,966.98) | 5,921,633.91 | 7,056,179.77 | 0.00 | 7,056,179.77 | 19.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 7,056,179.77 | 0.00 | 7,056,179.77 | 6,658,104.65 | 0.00 | 6,658,104.65 | -5.6% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | 0.00 | 25,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 182,575.32 | 0.00 | 182,575.32 | New |
| Prepaid Items | | 9713 | 243,433.74 | 0.00 | 243,433.74 | 0.00 | 0.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 6,787,746.03 | 0.00 | 6,787,746.03 | 6,450,529.33 | 0.00 | 6,450,529.33 | -5.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

| Description | 2020-21 Estimated Actuals | | | 2021-22 Budget | | |
|---|---|---|---|---|---|---|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| **A. DISTRICT** | | | | | | |
| **1. Total District Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 1,519.21 | 1,519.21 | 1,519.21 | 1,519.21 | 1,519.21 | 1,519.21 |
| **2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **3. Total Basic Aid Open Enrollment Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **4. Total, District Regular ADA (Sum of Lines A1 through A3)** | 1,519.21 | 1,519.21 | 1,519.21 | 1,519.21 | 1,519.21 | 1,519.21 |
| **5. District Funded County Program ADA** | | | | | | |
| a. County Community Schools | 1.49 | 1.49 | 1.49 | 1.49 | 1.49 | 1.49 |
| b. Special Education-Special Day Class | 6.74 | 6.74 | 6.74 | 6.74 | 6.74 | 6.74 |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| d. Special Education Extended Year | 0.62 | 0.62 | 0.62 | 0.62 | 0.62 | 0.62 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)** | 8.85 | 8.85 | 8.85 | 8.85 | 8.85 | 8.85 |
| **6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)** | 1,528.06 | 1,528.06 | 1,528.06 | 1,528.06 | 1,528.06 | 1,528.06 |
| **7. Adults in Correctional Facilities** | | | | | | |
| **8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)** | | | | | | |

# 1.17 - FRPM/English Learner/Foster Youth - Count

| | | | | | |
|---|---|---|---|---|---|
| **Academic Year:** | 2020-2021 | **LEA:** | Holtville Unified | **User ID:** | sjabalera@husd.net |
| **View:** | SNAPSHOT | **School Type:** | ALL | **Create Date:** | 12/2/2020 12:05:31 PM |
| | | **School:** | ALL | **Print Date:** | 3/11/2021 2:53:24 PM |

## Non-Charter School(s)

| | | | Free/Reduced Meal Eligibility Counts Based On: | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| School Code | School Name | Total Enrollment | Free & Reduced Meal Program: 181/182 | Foster | Tribal Foster Youth: 193 | Homeless (1) | Migrant Program: 135 | Direct Certification | Unduplicated Eligible Free/Reduced Meal Counts | EL Funding Eligible (2) | Total Unduplicated FRPM/EL Eligible Count (3) |
| 6008510 | Emmett S. Finley Elementary | 547 | 384 | 7 | 0 | 7 | 83 | 269 | 448 | 328 | 482 |
| 0125922 | Freedom Academy of Imperial Valley | 44 | 14 | 0 | 0 | 0 | 1 | 11 | 19 | 2 | 19 |
| 1335306 | Holtville High | 538 | 363 | 1 | 0 | 2 | 81 | 226 | 404 | 198 | 422 |
| 6008528 | Holtville Middle | 275 | 180 | 0 | 0 | 1 | 47 | 130 | 226 | 134 | 238 |
| 6008536 | Pine Elementary | 192 | 102 | 2 | 0 | 0 | 14 | 62 | 114 | 37 | 116 |
| 1337138 | Sam Webb Continuation | 16 | 12 | 0 | 0 | 1 | 3 | 10 | 14 | 12 | 15 |
| **TOTAL - Selected Schools** | | 1612 | 1055 | 10 | 0 | 11 | 229 | 708 | 1225 | 711 | 1292 |

## Charter School(s)

| | | | Free/Reduced Meal Eligibility Counts Based On: | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| School Code | School Name | Total Enrollment | Free & Reduced Meal Program: 181/182 | Foster | Tribal Foster Youth: 193 | Homeless (1) | Migrant Program: 135 | Direct Certification | Unduplicated Eligible Free/Reduced Meal Counts | EL Funding Eligible (2) | Total Unduplicated FRPM/EL Eligible Count (3) |
| **TOTAL - Selected Schools** | | | | | | | | | | | |
| **TOTAL LEA** | | 1612 | 1055 | 10 | 0 | 11 | 229 | 708 | 1225 | 711 | 1292 |

**This report includes students with Primary and Short Term enrollment in grade levels K-12, UE and US only. Students enrolled in Adult Education Schools are not included in this report.**

**Students with multiple qualifying records as of Fall 1 Census Day are counted only once. A student with qualifying enrollments in more than one LEA on Census Day is counted in each LEA.**

**(1) Homeless counts are based on Education Program record with an Education Program Membership Code 191 (Homeless).**

**(2) For Funding, Eligible English Learners are students with an English Language Acquisition Status of 'EL' or "ADEL" from Fall 1 Census Day through December 31st.**

*This report is confidential and use is restricted to authorized individuals.*

**The data on this report is filtered by the user selections that appear on the last page of this report.**

# 1.17 - FRPM/English Learner/Foster Youth - Count

**(3) Total Unduplicated FRPM/EL Eligibility Count will always equal enrollment count for Juvenile Court schools**

| | | |
|---|---|---|
| **Grade:** 01-First Grade,02-Second Grade,03-Third Grade,04-Fourth Grade,05-Fifth Grade,06-Sixth Grade,07-Seventh Grade,08-Eighth Grade,09-Ninth Grade,10-Tenth Grade,11-Eleventh Grade,12-Twelfth Grade,KN-Kindergarten,UE-Ungraded Elementary,US-Ungraded Secondary | **Ethnicity/Race:** ALL<br>**Gender:** ALL | **Age Eligibility:** LCFF |

*This report is confidential and use is restricted to authorized individuals.*

**The data on this report is filtered by the user selections that appear on the last page of this report.**

| Holtville Unified (63149) - 20/21 Est. Actuals & 21/22 July 1st | | | | | 5/24/2021 | v.22.1b | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **LOCAL CONTROL FUNDING FORMULA** | | | | | | **2020-21** | | | | | | **2021-22** |
| **LCFF ENTITLEMENT CALCULATION** | | | | | | | | | | | | |
| | | COLA & Augmentation | Base Grant Proration | Unduplicated Pupil Percentage | | | | COLA & Augmentation | Base Grant Proration | Unduplicated Pupil Percentage | | |
| Calculation Factors | | 0.00% | 0.00% | 80.19% | 80.19% | | | 5.07% | 0.00% | 81.03% | 81.03% | |
| | ADA | Base | Grade Span | Supplemental | Concentration | Total | ADA | Base | Grade Span | Supplemental | Concentration | Total |
| Grades TK-3 | 441.12 | $ 7,702 | $ 801 | $ 1,364 | $ 1,071 | $ 4,824,822 | 441.12 | $ 8,092 | $ 842 | $ 1,448 | $ 1,163 | $ 5,092,556 |
| Grades 4-6 | 318.25 | 7,818 | | 1,254 | 985 | 3,200,490 | 318.25 | 8,214 | | 1,331 | 1,069 | 3,377,974 |
| Grades 7-8 | 236.13 | 8,050 | | 1,291 | 1,014 | 2,445,117 | 236.13 | 8,458 | | 1,371 | 1,101 | 2,580,786 |
| Grades 9-12 | 532.56 | 9,329 | 243 | 1,535 | 1,206 | 6,557,278 | 532.56 | 9,802 | 255 | 1,630 | 1,309 | 6,921,020 |
| Subtract Necessary Small School ADA and Funding | - | - | - | | | - | - | - | - | | | - |
| **Total Base, Supplemental, and Concentration Grant** | | $ 12,754,684 | $ 482,749 | $ 2,123,019 | $ 1,667,255 | $ 17,027,707 | | $ 13,400,990 | $ 507,226 | $ 2,253,965 | $ 1,810,155 | $ 17,972,336 |
| NSS Allowance | | - | | | | - | | - | | | | - |
| **TOTAL BASE** | 1,528.06 | $ 12,754,684 | $ 482,749 | $ 2,123,019 | $ 1,667,255 | $ 17,027,707 | 1,528.06 | $ 13,400,990 | $ 507,226 | $ 2,253,965 | $ 1,810,155 | $ 17,972,336 |
| **ADD ONS:** | | | | | | | | | | | | |
| Targeted Instructional Improvement Block Grant | | | | | | $ - | | | | | | $ - |
| Home-to-School Transportation | | | | | | 353,701 | | | | | | 353,701 |
| Small School District Bus Replacement Program | | | | | | - | | | | | | - |
| **ECONOMIC RECOVERY TARGET PAYMENT** | | | | | | - | | | | | | - |
| **LCFF ENTITLEMENT** | | | | | | **$ 17,381,408** | | | | | | **$ 18,326,037** |
| **STATE AID CALCULATION** | | | | | | | | | | | | |
| Miscellaneous Adjustments | | | | | | - | | | | | | - |
| Adjusted LCFF Entitlement | | | | | | 17,381,408 | | | | | | 18,326,037 |
| Local Revenue (including RDA) | | | | | | (3,160,905) | | | | | | (3,046,136) |
| Gross State Aid | | | | | | $ 14,220,503 | | | | | | $ 15,279,901 |
| **MINIMUM STATE AID CALCULATION** | | | | | | | | | | | | |
| | | | 12-13 Rate | 2020-21 ADA | | N/A | | | 12-13 Rate | 2021-22 ADA | | N/A |
| 2012-13 RL/Charter Gen BG adjusted for ADA | | | $ 5,258.98 | 1,528.06 | | $ 8,036,037 | | | $ 5,258.98 | 1,528.06 | | $ 8,036,037 |
| 2012-13 NSS Allowance (deficited) | | | | | | - | | | | | | - |
| Minimum State Aid Adjustments | | | | | | - | | | | | | - |
| Less Current Year Property Taxes/In-Lieu | | | | | | (3,160,905) | | | | | | (3,046,136) |
| Subtotal State Aid for Historical RL/Charter General BG | | | | | | 4,875,132 | | | | | | 4,989,901 |
| Categorical funding from 2012-13 net of fair share reduction | | | | | | 2,545,979 | | | | | | 2,545,979 |
| Charter School Categorical Block Grant adjusted for ADA | | | - | - | | - | | | - | - | | - |
| Minimum State Aid Guarantee Before Proration Factor | | | | | | 7,421,111 | | | | | | 7,535,880 |
| Proration Factor | | | | | | 0.00% | | | | | | 0.00% |
| Minimum State Aid Guarantee | | | | | | $ 7,421,111 | | | | | | $ 7,535,880 |
| **CHARTER SCHOOL MINIMUM STATE AID OFFSET** | | | | | | | | | | | | |
| LCFF Entitlement | | | | | | - | | | | | | - |
| Minimum State Aid plus Property Taxes including RDA | | | | | | - | | | | | | - |
| Offset | | | | | | - | | | | | | - |
| Minimum State Aid Prior to Offset | | | | | | - | | | | | | - |
| Total Minimum State Aid with Offset | | | | | | - | | | | | | - |
| **TOTAL STATE AID** | | | | | | $ 14,220,503 | | | | | | $ 15,279,901 |
| **ADDITIONAL STATE AID (Additional SA)** | | | | | | **$ -** | | | | | | **$ -** |
| **LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)** | | | | | | $ 17,381,408 | | | | | | $ 18,326,037 |
| Change Over Prior Year | | | 0.36% | 63,009 | | | | | 5.43% | 944,629 | | |
| LCFF Entitlement Per ADA | | | | | | 11,375 | | | | | | 11,993 |
| Per-ADA Change Over Prior Year | | | 0.36% | 41 | | | | | 5.43% | 618 | | |
| Basic Aid Status (school districts only) | | | | | | *Non-Basic Aid* | | | | | | *Non-Basic Aid* |
| **LCFF SOURCES INCLUDING EXCESS TAXES** | | | | | | | | | | | | |
| | | | | Increase | | 2020-21 | | | | Increase | | 2021-22 |
| State Aid | | | -13.09% | (1,686,192) | | $ 11,191,513 | | | 9.47% | 1,059,606 | | $ 12,251,119 |
| Education Protection Account | | | | | | 3,028,990 | | | | | | 3,028,782 |
| Property Taxes Net of In-Lieu Transfers | | | 0.54% | 17,068 | | 3,160,905 | | | -3.63% | (114,769) | | 3,046,136 |
| Charter In-Lieu Taxes | | | 0.00% | - | | - | | | 0.00% | - | | - |
| Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding) | | | -9.64% | (1,669,124) | | $ 17,381,408 | | | 5.44% | 944,837 | | $ 18,326,037 |

| Holtville Unified (63149) - 20/21 Est. Actuals & 21/22 July 1st | | | | 5/24/2021 | | v.22.1b | | | | | | v.22.1b |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **LOCAL CONTROL FUNDING FORMULA** | | | | | | **2022-23** | | | | | | **2023-24** |
| **LCFF ENTITLEMENT CALCULATION** | | | | | | | | | | | | |
| | | COLA & Augmentation | Base Grant Proration | Unduplicated Pupil Percentage | | | | COLA & Augmentation | Base Grant Proration | Unduplicated Pupil Percentage | | |
| Calculation Factors | | 2.48% | 0.00% | 81.12% | 81.12% | | | 3.11% | 0.00% | 81.12% | 81.12% | |
| | ADA | Base | Grade Span | Supplemental | Concentration | Total | ADA | Base | Grade Span | Supplemental | Concentration | Total |
| Grades TK-3 | 441.12 | $ 8,293 | $ 862 | $ 1,485 | $ 1,196 | $ 5,221,075 | 441.12 | $ 8,551 | $ 889 | $ 1,532 | $ 1,233 | $ 5,383,609 |
| Grades 4-6 | 318.25 | 8,418 | | 1,366 | 1,099 | 3,463,556 | 318.25 | 8,680 | | 1,408 | 1,134 | 3,571,354 |
| Grades 7-8 | 236.13 | 8,668 | | 1,406 | 1,132 | 2,646,153 | 236.13 | 8,938 | | 1,450 | 1,167 | 2,728,577 |
| Grades 9-12 | 532.56 | 10,045 | 261 | 1,672 | 1,346 | 7,095,834 | 532.56 | 10,357 | 269 | 1,724 | 1,388 | 7,316,159 |
| Subtract Necessary Small School ADA and Funding | - | - | - | | | - | - | - | - | | | - |
| **Total Base, Supplemental, and Concentration Grant** | | $ 13,733,577 | $ 519,244 | $ 2,312,379 | $ 1,861,418 | $ 18,426,618 | | $ 14,160,681 | $ 535,415 | $ 2,384,293 | $ 1,919,310 | $ 18,999,699 |
| NSS Allowance | | - | | | | - | | - | | | | - |
| **TOTAL BASE** | 1,528.06 | $ 13,733,577 | $ 519,244 | $ 2,312,379 | $ 1,861,418 | $ 18,426,618 | 1,528.06 | $ 14,160,681 | $ 535,415 | $ 2,384,293 | $ 1,919,310 | $ 18,999,699 |
| **ADD ONS:** | | | | | | | | | | | | |
| Targeted Instructional Improvement Block Grant | | | | | | $ - | | | | | | $ - |
| Home-to-School Transportation | | | | | | 353,701 | | | | | | 353,701 |
| Small School District Bus Replacement Program | | | | | | - | | | | | | - |
| **ECONOMIC RECOVERY TARGET PAYMENT** | | | | | | - | | | | | | - |
| **LCFF ENTITLEMENT** | | | | | | **$ 18,780,319** | | | | | | **$ 19,353,400** |
| **STATE AID CALCULATION** | | | | | | | | | | | | |
| Miscellaneous Adjustments | | | | | | - | | | | | | - |
| Adjusted LCFF Entitlement | | | | | | 18,780,319 | | | | | | 19,353,400 |
| Local Revenue (including RDA) | | | | | | (3,046,136) | | | | | | (3,046,136) |
| Gross State Aid | | | | | | $ 15,734,183 | | | | | | $ 16,307,264 |
| **MINIMUM STATE AID CALCULATION** | | | | | | | | | | | | |
| | | | 12-13 Rate | 2022-23 ADA | | N/A | | | 12-13 Rate | 2023-24 ADA | | N/A |
| 2012-13 RL/Charter Gen BG adjusted for ADA | | | $ 5,258.98 | 1,528.06 | | $ 8,036,037 | | | $ 5,258.98 | 1,528.06 | | $ 8,036,037 |
| 2012-13 NSS Allowance (deficited) | | | | | | - | | | | | | - |
| Minimum State Aid Adjustments | | | | | | - | | | | | | - |
| Less Current Year Property Taxes/In-Lieu | | | | | | (3,046,136) | | | | | | (3,046,136) |
| Subtotal State Aid for Historical RL/Charter General BG | | | | | | 4,989,901 | | | | | | 4,989,901 |
| Categorical funding from 2012-13 net of fair share reduction | | | | | | 2,545,979 | | | | | | 2,545,979 |
| Charter School Categorical Block Grant adjusted for ADA | | | - | - | | - | | | - | - | | - |
| Minimum State Aid Guarantee Before Proration Factor | | | | | | 7,535,880 | | | | | | 7,535,880 |
| Proration Factor | | | | | | 0.00% | | | | | | 0.00% |
| Minimum State Aid Guarantee | | | | | | $ 7,535,880 | | | | | | $ 7,535,880 |
| **CHARTER SCHOOL MINIMUM STATE AID OFFSET** | | | | | | | | | | | | |
| LCFF Entitlement | | | | | | - | | | | | | - |
| Minimum State Aid plus Property Taxes including RDA | | | | | | - | | | | | | - |
| Offset | | | | | | - | | | | | | - |
| Minimum State Aid Prior to Offset | | | | | | - | | | | | | - |
| Total Minimum State Aid with Offset | | | | | | - | | | | | | - |
| **TOTAL STATE AID** | | | | | | $ 15,734,183 | | | | | | $ 16,307,264 |
| **ADDITIONAL STATE AID (Additional SA)** | | | | | | **$ -** | | | | | | **$ -** |
| **LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)** | | | | | | $ 18,780,319 | | | | | | $ 19,353,400 |
| Change Over Prior Year | | | 2.48% | 454,282 | | | | | 3.05% | 573,081 | | |
| LCFF Entitlement Per ADA | | | | | | 12,290 | | | | | | 12,665 |
| Per-ADA Change Over Prior Year | | | 2.48% | 297 | | | | | 3.05% | 375 | | |
| Basic Aid Status (school districts only) | | | | | | *Non-Basic Aid* | | | | | | *Non-Basic Aid* |
| **LCFF SOURCES INCLUDING EXCESS TAXES** | | | | | | | | | | | | |
| | | | | Increase | | 2022-23 | | | | Increase | | 2023-24 |
| State Aid | | | 3.71% | 454,282 | | $ 12,705,401 | | | 4.51% | 573,081 | | $ 13,278,482 |
| Education Protection Account | | | | | | 3,028,782 | | | | | | 3,028,782 |
| Property Taxes Net of In-Lieu Transfers | | | 0.00% | - | | 3,046,136 | | | 0.00% | - | | 3,046,136 |
| Charter In-Lieu Taxes | | | 0.00% | - | | - | | | 0.00% | - | | - |
| Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding) | | | 2.48% | 454,282 | | $ 18,780,319 | | | 3.05% | 573,081 | | $ 19,353,400 |

| Holtville Unified (63149) - 20/21 Est. Actuals & 21/22 July 1st | | | | 5/24/2021 | |
|---|---|---|---|---|---|
| | **2019-20** | **2020-21** | **2021-22** | **2022-23** | **2023-24** |
| **SUMMARY OF FUNDING** | | | | | |
| **General Assumptions** | | | | | |
| COLA & Augmentation | *3.26%* | *0.00%* | *5.07%* | *2.48%* | *3.11%* |
| Base Grant Proration Factor | - | *0.00%* | *0.00%* | *0.00%* | *0.00%* |
| Add-on, ERT & MSA Proration Factor | - | *0.00%* | *0.00%* | *0.00%* | *0.00%* |
| **LCFF Entitlement** | | | | | |
| Base Grant | $12,754,684 | $12,754,684 | $13,400,990 | $13,733,577 | $14,160,681 |
| Grade Span Adjustment | 482,749 | 482,749 | 507,226 | 519,244 | 535,415 |
| Supplemental Grant | 2,105,017 | 2,123,019 | 2,253,965 | 2,312,379 | 2,384,293 |
| Concentration Grant | 1,622,248 | 1,667,255 | 1,810,155 | 1,861,418 | 1,919,310 |
| Add-ons: Targeted Instructional Improvement Block Grant | - | - | - | - | - |
| Add-ons: Home-to-School Transportation | 353,701 | 353,701 | 353,701 | 353,701 | 353,701 |
| Add-ons: Small School District Bus Replacement Program | - | - | - | - | - |
| **Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid** | **$17,318,399** | **$17,381,408** | **$18,326,037** | **$18,780,319** | **$19,353,400** |
| Miscellaneous Adjustments | - | - | - | - | - |
| Economic Recovery Target | - | - | - | - | - |
| Additional State Aid | - | - | - | - | - |
| **Total LCFF Entitlement** | **17,318,399** | **17,381,408** | **18,326,037** | **18,780,319** | **19,353,400** |
| **LCFF Entitlement Per ADA** | **$ 11,334** | **$ 11,375** | **$ 11,993** | **$ 12,290** | **$ 12,665** |
| **Components of LCFF By Object Code** | | | | | |
| State Aid (Object Code 8011) | $ 12,877,705 | $ 11,191,513 | $ 12,251,119 | $ 12,705,401 | $ 13,278,482 |
| EPA (for LCFF Calculation purposes) | $ 1,296,857 | $ 3,028,990 | $ 3,028,782 | $ 3,028,782 | $ 3,028,782 |
| *Local Revenue Sources:* | | | | | |
| Property Taxes (Object 8021 to 8089) | $ 3,153,003 | $ 3,170,294 | $ 3,055,525 | $ 3,055,525 | $ 3,055,525 |
| In-Lieu of Property Taxes (Object Code 8096) | (9,166) | (9,389) | (9,389) | (9,389) | (9,389) |
| *Property Taxes net of In-Lieu* | *$ 3,143,837* | *$ 3,160,905* | *$ 3,046,136* | *$ 3,046,136* | *$ 3,046,136* |
| **TOTAL FUNDING** | **17,318,399** | **17,381,408** | **18,326,037** | **18,780,319** | **19,353,400** |
| Basic Aid Status | *Non-Basic Aid* | *Non-Basic Aid* | *Non-Basic Aid* | *Non-Basic Aid* | *Non-Basic Aid* |
| Excess Taxes | $ - | $ - | $ - | $ - | $ - |
| EPA in Excess to LCFF Funding | $ - | $ - | $ - | $ - | $ - |
| **Total LCFF Entitlement** | **17,318,399** | **17,381,408** | **18,326,037** | **18,780,319** | **19,353,400** |

| **SUMMARY OF EPA** | | | | | |
|---|---|---|---|---|---|
| % of Adjusted Revenue Limit - Annual | 16.13801139% | 37.69258175% | 37.69000000% | 37.69000000% | 37.69000000% |
| % of Adjusted Revenue Limit - P-2 | 16.08698870% | 37.69258175% | 37.69000000% | 37.69000000% | 37.69000000% |
| EPA (for LCFF Calculation purposes) | $ 1,296,857 | $ 3,028,990 | $ 3,028,782 | $ 3,028,782 | $ 3,028,782 |
| EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual) | $ 1,296,857 | $ 3,028,990 | $ 3,028,782 | $ 3,028,782 | $ 3,028,782 |
| EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual) | $ 17,127.00 | $ 4,101.00 | $ - | $ - | $ - |
| Accrual (from Data Entry tab) | - | - | - | - | - |

| **LCAP Percentage to Increase or Improve Services** | | | | | |
|---|---|---|---|---|---|
| Base Grant (*Excludes add-ons for TIIG and Transportation* ) | $ 13,237,433 | $ 13,237,433 | **$ 13,908,216** | $ 14,252,821 | $ 14,696,096 |
| Supplemental and Concentration Grant funding in the LCAP year | $ 3,727,265 | $ 3,790,274 | **$ 4,064,120** | $ 4,173,797 | $ 4,303,603 |
| Percentage to Increase or Improve Services | 28.16% | 28.63% | **29.22%** | 29.28% | 29.28% |

| **SUMMARY OF STUDENT POPULATION** | | | | | |
|---|---|---|---|---|---|
| **Unduplicated Pupil Population** | | | | | |
| Enrollment | 1,573 | 1,612 | 1,612 | 1,612 | 1,612 |
| COE Enrollment | 9 | 9 | 9 | 9 | 9 |
| **Total Enrollment** | **1,582** | **1,621** | **1,621** | **1,621** | **1,621** |
| Unduplicated Pupil Count | 1,272 | 1,308 | 1,308 | 1,308 | 1,308 |
| COE Unduplicated Pupil Count | 7 | 7 | 7 | 7 | 7 |
| **Total Unduplicated Pupil Count** | **1,279** | **1,315** | **1,315** | **1,315** | **1,315** |
| Rolling %, Supplemental Grant | 79.5100% | 80.1900% | 81.0300% | 81.1200% | 81.1200% |
| Rolling %, Concentration Grant | 79.5100% | 80.1900% | 81.0300% | 81.1200% | 81.1200% |

| 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 | 10,328,154.03 | 301 | 367,048.18 | 303 | 9,961,105.85 | 305 | 202,887.87 | | 307 | 9,758,217.98 | 309 |
| 2000 - Classified Salaries | 3,243,337.50 | 311 | 103,194.00 | 313 | 3,140,143.50 | 315 | 378,830.24 | | 317 | 2,761,313.26 | 319 |
| 3000 - Employee Benefits | 5,701,845.70 | 321 | 241,297.51 | 323 | 5,460,548.19 | 325 | 214,453.84 | | 327 | 5,246,094.35 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 3,351,577.31 | 331 | 175,720.83 | 333 | 3,175,856.48 | 335 | 252,273.17 | | 337 | 2,923,583.31 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 1,936,551.04 | 341 | 132,649.97 | 343 | 1,803,901.07 | 345 | 124,505.15 | | 347 | 1,679,395.92 | 349 |
| | | | TOTAL | | 23,541,555.09 | 365 | | TOTAL | | 22,368,604.82 | 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 | 8,148,008.50 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011 | 2100 | 906,279.49 | 380 |
| 3. STRS | 3101 & 3102 | 2,092,527.20 | 382 |
| 4. PERS | 3201 & 3202 | 283,447.29 | 383 |
| 5. OASDI - Regular, Medicare and Alternative | 3301 & 3302 | 226,774.84 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) | 3401 & 3402 | 859,115.89 | 385 |
| 7. Unemployment Insurance | 3501 & 3502 | 4,467.26 | 390 |
| 8. Workers' Compensation Insurance | 3601 & 3602 | 168,149.95 | 392 |
| 9. OPEB, Active Employees (EC 41372) | 3751 & 3752 | 0.00 | |
| 10. Other Benefits (EC 22310) | 3901 & 3902 | 0.00 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | | 12,688,770.42 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 | | 411,272.64 | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) | | 142,453.67 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS | | 12,135,044.11 | 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 | | 54.25% | |
| 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) | 54.25% |
| 3. | Percentage below the minimum (Part III, Line 1 minus Line 2) | 0.75% |
| 4. | District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) | 22,368,604.82 |
| 5. | Deficiency Amount (Part III, Line 3 times Line 4) | 167,764.54 |

**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 | 10,680,687.22 | 301 | 247,785.00 | 303 | 10,432,902.22 | 305 | 209,592.24 | | 307 | 10,223,309.98 | 309 |
| 2000 - Classified Salaries | 3,354,927.72 | 311 | 110,247.00 | 313 | 3,244,680.72 | 315 | 403,972.88 | | 317 | 2,840,707.84 | 319 |
| 3000 - Employee Benefits | 6,006,009.48 | 321 | 196,701.80 | 323 | 5,809,307.68 | 325 | 242,315.23 | | 327 | 5,566,992.45 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 969,911.64 | 331 | 65,278.00 | 333 | 904,633.64 | 335 | 177,040.00 | | 337 | 727,593.64 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 1,642,080.22 | 341 | 51,539.48 | 343 | 1,590,540.74 | 345 | 111,966.48 | | 347 | 1,478,574.26 | 349 |
| | | | | TOTAL | 21,982,065.00 | 365 | | | TOTAL | 20,837,178.17 | 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 | 8,344,937.02 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011 | 2100 | 845,562.36 | 380 |
| 3. STRS | 3101 & 3102 | 2,186,769.18 | 382 |
| 4. PERS | 3201 & 3202 | 306,519.74 | 383 |
| 5. OASDI - Regular, Medicare and Alternative | 3301 & 3302 | 210,299.66 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) | 3401 & 3402 | 858,456.17 | 385 |
| 7. Unemployment Insurance | 3501 & 3502 | 107,464.52 | 390 |
| 8. Workers' Compensation Insurance | 3601 & 3602 | 109,713.02 | 392 |
| 9. OPEB, Active Employees (EC 41372) | 3751 & 3752 | 0.00 | |
| 10. Other Benefits (EC 22310) | 3901 & 3902 | 0.00 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | | 12,969,721.67 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 | | 224,472.23 | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) | | 134,334.65 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS | | 12,610,914.79 | 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 | | 60.52% | |
| 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) | 60.52% |
| 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) | 20,837,178.17 |
| 5. | Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

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

| Description | Object Codes | 2021-22 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) (D) | 2023-24 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 18,326,037.00 | 2.48% | 18,780,319.00 | 3.05% | 19,353,400.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 303,949.00 | 0.54% | 305,583.00 | 0.69% | 307,683.00 |
| 4. Other Local Revenues | 8600-8799 | 58,300.00 | 0.00% | 58,300.00 | 0.00% | 58,300.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | (1,738,976.15) | 3.73% | (1,803,761.00) | 1.82% | (1,836,598.00) |
| 6. Total (Sum lines A1 thru A5c) | | 16,949,309.85 | 2.31% | 17,340,441.00 | 3.13% | 17,882,785.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 8,929,359.09 | | 8,631,507.09 |
| b. Step & Column Adjustment | | | | 133,940.00 | | 135,949.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (431,792.00) | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 8,929,359.09 | -3.34% | 8,631,507.09 | 1.58% | 8,767,456.09 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 2,354,624.73 | | 2,378,170.73 |
| b. Step & Column Adjustment | | | | 23,546.00 | | 23,782.00 |
| 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 | 2,354,624.73 | 1.00% | 2,378,170.73 | 1.00% | 2,401,952.73 |
| 3. Employee Benefits | 3000-3999 | 4,005,333.15 | 4.60% | 4,189,759.00 | 2.22% | 4,282,858.00 |
| 4. Books and Supplies | 4000-4999 | 541,772.06 | 2.40% | 554,775.00 | 2.23% | 567,146.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,318,020.94 | 2.40% | 1,349,653.00 | 2.23% | 1,379,751.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 103,981.00 | 2.53% | 106,609.00 | 3.11% | 109,925.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (165,706.00) | 0.00% | (165,706.00) | 0.00% | (165,706.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 260,000.00 | 0.00% | 260,000.00 | 0.00% | 260,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 17,347,384.97 | -0.25% | 17,304,767.82 | 1.73% | 17,603,382.82 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (398,075.12) | | 35,673.18 | | 279,402.18 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 7,056,179.77 | | 6,658,104.65 | | 6,693,777.83 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 6,658,104.65 | | 6,693,777.83 | | 6,973,180.01 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 207,575.32 | | 146,717.00 | | 85,858.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 6,450,529.33 | | 6,547,060.83 | | 6,887,322.01 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 6,658,104.65 | | 6,693,777.83 | | 6,973,180.01 |

| Description | Object Codes | 2021-22 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) (D) | 2023-24 Projection (E) |
|---|---|---|---|---|---|---|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 6,450,529.33 | | 6,547,060.83 | | 6,887,322.01 |
| 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 | | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | | | 0.00 | | 0.00 |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 6,450,529.33 | | 6,547,060.83 | | 6,887,322.01 |

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Unrestricted Revenues: LOCAL CONTROL FUNDING FORMULA = the District utilized the ICOE LCFF projection tool, using local assumptions. District used the 2019-20 P-2 ADA throughout the projection, as 2020-21 ADA was not tabulated due to the COVID-19 pandemic. COLA amounts (provided within the ICOE LCFF calculator) = 5.07% in 2021-22, 2.48% in 2022-23, and 3.11% in 2023-24. Local property taxes are projected to remain constant in this projection. GF UR FEDERAL REVENUE is projected at $0 in years throughout the projection. GF UR OTHER STATE REVENUE increases in the outyears slightly, as COLA is applied to the Mandated Costs Block Grant (as per SSC), yet not to Lotto funds. GF UR OTHER LOCAL REVENUE is projected to remain flat throughout the projection representing projected interest earning, Pine house rent, and transportation billings. For UR GF OTHER FINANCING SOURCES, this category reflects contributions to Restricted programs that require UR contributions. The projection predicts contributions to Special Ed Accounts (Resources 3310 and 6500), Mental Health Services (6546), the Routine Maintenance Account (8150), and the CTEIG fund in case it is not fully funded. The outyears were increased to meet estimated expenditure increases in staffing costs (i.e. step/column, STRS/PERS rate increases) and inflationary increases to supplies and services using CPI estimates of 2.40% in 2022-23 and 2.23% in 2023-24 (per ICOE guidance). Unrestricted Expenses: GF UR CERTIFICATED EXPENSES were increased by anticipated step/column movement in the outyears at 1.5%. However, in Year 2 of the projection, to alleviate a deficit, the District would need to eliminate 6 certificated positions (2 Counselors, 1 Art/Music Instructor, and 4 Teachers). GF UR CLASSIFIED EXPENSES were increased by the anticipated step/column movement in the outyears by 1.0%. GF UR EMPLOYEE BENEFITS reflect the changes in step/column, a 2.5% increase in H/W costs, and increased STRS rates of 19.10% in 2022-23 and 19.10% in 2023-24, as well as PERS rates of 26.10% in 2022-23 and 27.10% in 2023-24 (according to ICOE guidance estimates). GF UR MATERIALS/SUPPLIES and PROFESSIONAL SERVICES expense categories were increased by CPI projected rates of 2.40% in 2022-23 and 2.23% in 2023-24 (as per ICOE guidance. OTHER OUTGO (County Sp Ed Transfer) increased to reflect the estimates listed in the LCFF Calculator. INDIRECT COST TRANSFER expenses were remain flat throughout the projection. OTHER FINANCING/ OTHER OUTGO EXPENDITURES are projected to remain flat.

| Description | Object Codes | 2021-22 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) (D) | 2023-24 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 2. Federal Revenues | 8100-8299 | 1,881,793.15 | -12.14% | 1,653,283.00 | 0.00% | 1,653,283.00 |
| 3. Other State Revenues | 8300-8599 | 1,513,711.09 | 0.00% | 1,513,711.09 | 0.00% | 1,513,711.09 |
| 4. Other Local Revenues | 8600-8799 | 720,731.92 | 0.00% | 720,731.92 | 0.00% | 720,731.92 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 1,738,976.15 | 3.73% | 1,803,761.00 | 1.82% | 1,836,598.00 |
| 6. Total (Sum lines A1 thru A5c) | | 5,855,212.31 | -2.80% | 5,691,487.01 | 0.58% | 5,724,324.01 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 1,751,328.13 | | 1,777,598.13 |
| b. Step & Column Adjustment | | | | 26,270.00 | | 26,664.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 1,751,328.13 | 1.50% | 1,777,598.13 | 1.50% | 1,804,262.13 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 1,000,302.99 | | 837,334.99 |
| b. Step & Column Adjustment | | | | 10,003.00 | | 8,373.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (172,971.00) | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 1,000,302.99 | -16.29% | 837,334.99 | 1.00% | 845,707.99 |
| 3. Employee Benefits | 3000-3999 | 2,000,676.33 | 1.08% | 2,022,248.00 | 1.24% | 2,047,384.00 |
| 4. Books and Supplies | 4000-4999 | 428,139.58 | -7.22% | 397,246.00 | -4.04% | 381,204.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 394,418.28 | -1.95% | 386,712.89 | -0.98% | 382,918.89 |
| 6. Capital Outlay | 6000-6999 | 25,000.00 | -40.00% | 15,000.00 | -50.00% | 7,500.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 95,347.00 | 0.00% | 95,347.00 | 0.00% | 95,347.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 160,000.00 | 0.00% | 160,000.00 | 0.00% | 160,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 5,855,212.31 | -2.80% | 5,691,487.01 | 0.58% | 5,724,324.01 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | 0.00 | | 0.00 | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 0.00 | | 0.00 | | 0.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 0.00 | | 0.00 | | 0.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 0.00 | | 0.00 | | 0.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 0.00 | | 0.00 | | 0.00 |

| Description | Object Codes | 2021-22 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) (D) | 2023-24 Projection (E) |
|---|---|---|---|---|---|---|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| (Enter reserve projections for subsequent years 1 and 2 | | | | | | |
| in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Restricted Revenues: LOCAL CONTROL FUNDING FORMULA = No revenues on Restricted side of the budget throughout the projection. GF RESTRICTED FEDERAL REVENUE decreases in 2022-23 to account for removal of portion of ESSER III funds budgeted in 2021-22 (budgeted to maintain temp COVID staff for start of school year). Fed Revenues are then projected to remain flat in 2023-24. GF RESTRICTED OTHER STATE REVENUE and OTHER LOCAL REVENUE projections are flat throughout MYP. RESTRICTED GF OTHER FINANCING SOURCES, represent the UR contributions referenced earlier in the UR section. Restricted Expenses: GF RESTRICTED CERTIFICATED EXPENSES are increased by the anticipated step/column movement of 1.5% in the outyears. GF RESTRICTED CLASSIFIED EXPENSES increase by an estimated 1.0% due to step/column movement in both outyears, but are also offset by cuts in 2022-23 to eliminate the temp COVID staff referenced earlier. GF RESTRICTED EMPLOYEE BENEFITS reflect the changes in step/column, a 2.5% increase in H/W costs, and increased STRS and PERS rates mentioned earlier in the GF UR section (according to ICOE guidance estimates). These increases were offset by the removal of benefit costs associated with the temp COVID positions referenced above. GF RESTRICTED SUPPLIES, SERVICES, and CAPITAL OUTLAY EXPENDITURES expense categories decreased in the MYP to account for rising staff costs, which will decrease the amount available for discretionary budgets. GF RESTRICTED OTHER OUTGO (7300-7399) represents the bulk of indirect funds referenced in the UR section earlier, and remain flat throughout the projection. GF RESTRICTED OTHER FINANCING EXPENSE reflects the transfer made from the RDA pass-thru account to the Debt Service Fund. It is projected to remain flat throughout the projection.

| Description | Object Codes | 2021-22 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) (D) | 2023-24 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 18,326,037.00 | 2.48% | 18,780,319.00 | 3.05% | 19,353,400.00 |
| 2. Federal Revenues | 8100-8299 | 1,881,793.15 | -12.14% | 1,653,283.00 | 0.00% | 1,653,283.00 |
| 3. Other State Revenues | 8300-8599 | 1,817,660.09 | 0.09% | 1,819,294.09 | 0.12% | 1,821,394.09 |
| 4. Other Local Revenues | 8600-8799 | 779,031.92 | 0.00% | 779,031.92 | 0.00% | 779,031.92 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 22,804,522.16 | 1.00% | 23,031,928.01 | 2.50% | 23,607,109.01 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 10,680,687.22 | | 10,409,105.22 |
| b. Step & Column Adjustment | | | | 160,210.00 | | 162,613.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (431,792.00) | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 10,680,687.22 | -2.54% | 10,409,105.22 | 1.56% | 10,571,718.22 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 3,354,927.72 | | 3,215,505.72 |
| b. Step & Column Adjustment | | | | 33,549.00 | | 32,155.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (172,971.00) | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 3,354,927.72 | -4.16% | 3,215,505.72 | 1.00% | 3,247,660.72 |
| 3. Employee Benefits | 3000-3999 | 6,006,009.48 | 3.43% | 6,212,007.00 | 1.90% | 6,330,242.00 |
| 4. Books and Supplies | 4000-4999 | 969,911.64 | -1.84% | 952,021.00 | -0.39% | 948,350.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,712,439.22 | 1.40% | 1,736,365.89 | 1.51% | 1,762,669.89 |
| 6. Capital Outlay | 6000-6999 | 25,000.00 | -40.00% | 15,000.00 | -50.00% | 7,500.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 103,981.00 | 2.53% | 106,609.00 | 3.11% | 109,925.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (70,359.00) | 0.00% | (70,359.00) | 0.00% | (70,359.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 420,000.00 | 0.00% | 420,000.00 | 0.00% | 420,000.00 |
| 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) | | 23,202,597.28 | -0.89% | 22,996,254.83 | 1.44% | 23,327,706.83 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (398,075.12) | | 35,673.18 | | 279,402.18 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 7,056,179.77 | | 6,658,104.65 | | 6,693,777.83 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 6,658,104.65 | | 6,693,777.83 | | 6,973,180.01 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 207,575.32 | | 146,717.00 | | 85,858.00 |
| b. Restricted | 9740 | 0.00 | | 0.00 | | 0.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 6,450,529.33 | | 6,547,060.83 | | 6,887,322.01 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 6,658,104.65 | | 6,693,777.83 | | 6,973,180.01 |

| Description | Object Codes | 2021-22 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) (D) | 2023-24 Projection (E) |
|---|---|---|---|---|---|---|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 6,450,529.33 | | 6,547,060.83 | | 6,887,322.01 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 6,450,529.33 | | 6,547,060.83 | | 6,887,322.01 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 27.80% | | 28.47% | | 29.52% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | No | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d | | | | | | |
| (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | 1,519.21 | | 1,519.21 | | 1,519.21 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 23,202,597.28 | | 22,996,254.83 | | 23,327,706.83 |
| 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) | | 23,202,597.28 | | 22,996,254.83 | | 23,327,706.83 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 3% | | 3% | | 3% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 696,077.92 | | 689,887.64 | | 699,831.20 |
| 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) | | 696,077.92 | | 689,887.64 | | 699,831.20 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

# Holtville Unified School District
## Cashflow Statement
## 2020-21

| | Object | Projected Yr Totals | July | August | September | October | November | December | January | February | March | April | May | June | Total | Accruals |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **A. BEGINNING CASH** | 9110 | | **4,454,006.68** | **4,998,230.25** | **4,017,610.65** | **5,715,628.95** | **5,635,405.32** | **5,129,524.72** | **6,538,536.35** | **6,674,051.04** | **5,829,920.76** | **5,471,555.60** | **5,691,563.16** | **4,567,465.27** | | |
| **B. RECEIPTS** | | | | | | | | | | | | | | | | |
| LCFF Revenue Sources | | | | | | | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 14,220,503.00 | 562,443.00 | 562,443.00 | 1,745,139.00 | 1,012,397.00 | 1,012,397.00 | 1,745,139.00 | 1,012,397.00 | 516,821.00 | 1,062,008.00 | 243,682.00 | 240,518.00 | - | 9,715,384.00 | 4,505,119.00 |
| Property Taxes | 8020-8079 | 3,170,294.00 | - | - | - | 332,539.91 | - | 1,578,385.30 | - | 10,095.18 | - | 1,067,376.70 | 45,858.58 | 136,038.33 | 3,170,294.00 | - |
| Miscellaneous Funds | 8080-8099 | (9,389.00) | - | (364.83) | (1,100.00) | (733.00) | (733.00) | (733.00) | (733.00) | (385.00) | (673.00) | (336.00) | (336.00) | (3,262.17) | (9,389.00) | - |
| Federal Revenues | 8100-8299 | 6,689,037.01 | - | 161,140.00 | 1,436,960.00 | 17,240.52 | 19,189.11 | 32,799.81 | 515,826.69 | 173,499.21 | 23,893.08 | 445,748.99 | 44,798.00 | 25,000.00 | 2,896,095.41 | 3,792,941.60 |
| Other State Revenues | 8300-8599 | 5,189,901.71 | - | - | 195,138.93 | - | 64,644.00 | 16,408.00 | 204,024.83 | - | 128,838.22 | 72,652.54 | 900,126.00 | 1,090,199.00 | 2,672,031.52 | 2,517,870.19 |
| Other Local Revenues | 8600-8799 | 1,232,053.25 | 21,272.12 | 19,314.00 | 54,678.50 | 51,466.03 | 34,616.10 | 184,252.70 | 61,090.25 | 48,226.00 | 25,785.89 | 36,579.00 | 87,695.97 | 15,000.00 | 639,976.56 | 592,076.69 |
| Interfund Transfers In | 8910-8929 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| All Other Financing Sources | 8930-8979 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Undefined Objects | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **TOTAL RECEIPTS** | | 30,492,399.97 | 583,715.12 | 742,532.17 | 3,430,816.43 | **1,412,910.46** | **1,130,113.21** | **3,556,251.81** | **1,792,605.77** | **748,256.39** | **1,239,852.19** | **1,865,703.23** | **1,318,660.55** | **1,262,975.16** | **19,084,392.49** | **11,408,007.48** |
| **C. DISBURSEMENTS** | | | | | | | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 10,328,154.03 | 93,392.62 | 820,906.83 | 841,969.67 | 839,252.17 | 845,357.58 | 841,934.91 | 852,209.43 | 852,533.41 | 847,386.29 | 847,956.88 | 1,293,830.70 | 1,120,000.00 | 10,096,730.49 | 231,423.54 |
| Classified Salaries | 2000-2999 | 3,243,337.50 | 126,712.38 | 228,562.79 | 235,510.78 | 229,482.13 | 230,745.19 | 230,579.90 | 223,271.41 | 237,747.49 | 240,462.30 | 256,698.65 | 276,202.00 | 500,000.00 | 3,015,975.02 | 227,362.48 |
| Employee Benefits | 3000-3999 | 5,701,845.70 | 82,062.05 | 357,375.38 | 365,234.65 | 328,251.54 | 368,285.23 | 367,575.52 | 366,795.34 | 370,398.99 | 370,495.44 | 375,479.39 | 472,511.59 | 1,590,199.00 | 5,414,664.12 | 287,181.58 |
| Books and Supplies | 4000-4999 | 3,351,577.31 | 162,279.92 | 213,145.16 | 275,635.65 | 174,515.22 | 155,724.06 | 638,405.74 | 103,098.37 | 128,856.16 | 100,127.10 | 106,001.84 | 309,181.24 | 500,000.00 | 2,866,970.46 | 484,606.85 |
| Services | 5000-5999 | 2,017,065.04 | 241,893.43 | 164,236.79 | 165,293.25 | 157,395.70 | 75,942.00 | 129,327.47 | 102,106.25 | 99,086.46 | 104,805.85 | 99,358.10 | 124,384.13 | 200,000.00 | 1,663,829.43 | 353,235.61 |
| Capital Outlay | 6000-6599 | 4,277,872.53 | - | 5,541.98 | 12,420.00 | 17,908.00 | - | 41,221.49 | 12,234.93 | - | - | 5,900.00 | 44,631.07 | 20,000.00 | 159,857.47 | 4,118,015.06 |
| Other Outgo | 7000-7499 | 18,002.00 | 4,908.00 | 59,725.21 | 8,834.00 | 8,834.00 | 8,834.00 | (45,983.21) | 8,834.00 | 4,587.00 | 2,246.00 | 2,163.00 | 2,135.00 | (47,115.00) | 18,002.00 | - |
| Interfund Transfers Out | 7600-7629 | 420,000.00 | 130,000.00 | - | - | - | - | - | - | - | - | - | - | 285,000.00 | 415,000.00 | 5,000.00 |
| All Other Financing Uses | 7630-7699 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Undefined Objects | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **TOTAL DISBURSEMENTS** | | **29,357,854.11** | **841,248.40** | **1,849,494.14** | **1,904,898.00** | **1,755,638.76** | **1,684,888.06** | **2,203,061.82** | **1,668,549.73** | **1,693,209.51** | **1,665,522.98** | **1,693,557.86** | **2,522,875.73** | **4,168,084.00** | **23,651,028.99** | **5,706,825.12** |
| **D. BALANCE SHEET ITEMS** | | | | | | | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 25,000.00 | - | - | - | - | - | - | - | - | - | - | - | - | - | 25,000.00 |
| Accounts Receivable | 9200-9299 | 2,903,142.81 | 2,326,826.09 | 75,529.00 | 117,156.28 | 255,712.63 | - | (7.98) | 16,578.52 | 40,716.79 | 3,356.00 | 45,903.71 | - | 21,371.77 | 2,903,142.81 | - |
| Due From Other Funds | 9310 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Stores | 9320 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Prepaid Expenditures | 9330 | 304,292.18 | - | - | - | - | - | - | - | - | - | - | - | 60,858.42 | 60,858.42 | 243,433.76 |
| Other Current Assets | 9340 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Deferred Outflows of Resources | 9490 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Undefined Objects | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **SUBTOTAL ASSETS** | | **3,232,434.99** | **2,326,826.09** | **75,529.00** | **117,156.28** | **255,712.63** | **-** | **(7.98)** | **16,578.52** | **40,716.79** | **3,356.00** | **45,903.71** | **-** | **82,230.19** | **2,964,001.23** | **268,433.76** |

| | Object | Projected Yr Totals | July | August | September | October | November | December | January | February | March | April | May | June | Total | Accruals |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Liabilities and Deferred Inflows | | | | | | | | | | | | | | | | |
| Accounts Payable | 9500-9599 | (1,641,488.30) | (1,525,069.24) | 50,813.37 | 54,943.59 | 6,792.04 | 48,894.25 | 55,829.62 | (5,119.87) | 60,106.05 | 63,949.63 | 1,958.48 | 80,117.29 | (534,703.51) | (1,641,488.30) | - |
| Due To Other Funds | 9610 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Current Loans | 9640 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Unearned Revenues | 9650 | (123,319.46) | - | - | - | - | - | - | - | - | - | - | - | (123,319.46) | (123,319.46) | - |
| Deferred Inflows of Resrcs | 9690 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Undefined Objects | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **SUBTOTAL LIABILITIES** | | **(1,764,807.76)** | **(1,525,069.24)** | **50,813.37** | **54,943.59** | **6,792.04** | **48,894.25** | **55,829.62** | **(5,119.87)** | **60,106.05** | **63,949.63** | **1,958.48** | **80,117.29** | **(658,022.97)** | **(1,764,807.76)** | **-** |
| Nonoperating | | | | | | | | | | | | | | | | |
| Suspense Clearing | 9910 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **TOTAL BALANCE SHEET ITEMS** | | **1,467,627.23** | **801,756.85** | **126,342.37** | **172,099.87** | **262,504.67** | **48,894.25** | **55,821.64** | **11,458.65** | **100,822.84** | **67,305.63** | **47,862.19** | **80,117.29** | **(575,792.78)** | **1,199,193.47** | **268,433.76** |
| **E. NET INCREASE/DECREASE** B-C + D | | | **544,223.57** | **(980,619.60)** | **1,698,018.30** | **(80,223.63)** | **(505,880.60)** | **1,409,011.63** | **135,514.69** | **(844,130.28)** | **(358,365.16)** | **220,007.56** | **(1,124,097.89)** | **(3,480,901.62)** | | |
| **F. ENDING CASH (A+ EI** | | | **4,998,230.25** | **4,017,610.65** | **5,715,628.95** | **5,635,405.32** | **5,129,524.72** | **6,538,536.35** | **6,674,051.04** | **5,829,920.76** | **5,471,555.60** | **5,691,563.16** | **4,567,465.27** | **1,086,563.65** | | |
| **G. Ending Cash, Plus Cash Accruals and Adjustments** | | | | | | | | | | | | | | | | |

| | |
|---|---|
| Beginning Fund Balance July 1st | 5,921,633.91 |
| Change in Fund Balance | 1,134,545.86 |
| Unaudited Fund Balance June 30th | 7,056,179.77 |

| | |
|---|---|
| Estimated Cash at Year-End | 1,086,563.65 |
| Estimated AR at Year-End | 11,408,007.48 |
| Estimated AP at Year-End | (5,706,825.12) |
| Estimated Other Assets/Stores at Year-End | 243,433.76 |
| Revolving Cash at Year-End | 25,000.00 |
| Unaudited Fund Balance June 30th | 7,056,179.77 |

# Holtville Unified School District
## Cashflow Statement
## 2021-22

| | Object | Projected Yr Totals | July | August | September | October | November | December | January | February | March | April | May | June | Total | Accruals |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **A. BEGINNING CASH** | 9110 | | **1,086,563.65** | **1,913,379.35** | **1,154,624.35** | **2,637,150.62** | **4,874,320.23** | **6,069,668.68** | **7,676,117.94** | **7,943,217.15** | **7,598,574.99** | **7,658,012.53** | **8,550,471.03** | **8,167,084.96** | | |
| **B. RECEIPTS** | | | | | | | | | | | | | | | | |
| LCFF Revenue Sources | | | | | | | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 15,279,901.00 | 763,995.00 | 763,995.00 | 1,375,191.00 | 1,375,191.00 | 1,375,191.00 | 1,375,191.00 | 1,375,191.00 | 1,375,191.00 | 1,375,191.00 | 1,375,191.00 | 1,375,191.00 | - | 13,904,709.00 | 1,375,192.00 |
| Property Taxes | 8020-8079 | 3,055,525.00 | - | - | - | 400,000.00 | - | 1,572,726.00 | - | - | - | 1,050,000.00 | 30,000.00 | 2,799.00 | 3,055,525.00 | - |
| Miscellaneous Funds | 8080-8099 | (9,389.00) | (469.00) | (469.00) | (845.00) | (845.00) | (845.00) | (845.00) | (845.00) | (845.00) | (845.00) | (845.00) | (845.00) | (846.00) | (9,389.00) | - |
| Federal Revenues | 8100-8299 | 1,881,793.15 | - | 161,140.00 | - | 40,000.00 | 25,000.00 | 1,000.00 | 485,000.00 | 1,000.00 | 320,000.00 | 30,000.00 | 5,000.00 | 100,000.00 | 1,168,140.00 | 713,653.15 |
| Other State Revenues | 8300-8599 | 1,817,660.09 | - | - | 50,000.00 | - | 185,000.00 | 140,000.00 | 15,000.00 | - | 75,000.00 | 95,000.00 | 25,000.00 | 1,090,199.00 | 1,675,199.00 | 142,461.09 |
| Other Local Revenues | 8600-8799 | 779,031.92 | 21,272.00 | 19,314.00 | 25,000.00 | 50,000.00 | 135,000.00 | 125,000.00 | 100,000.00 | 25,000.00 | 25,000.00 | 75,000.00 | 100,000.00 | 15,000.00 | 715,586.00 | 63,445.92 |
| Interfund Transfers In | 8910-8929 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| All Other Financing Sources | 8930-8979 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Undefined Objects | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **TOTAL RECEIPTS** | | **22,804,522.16** | **784,798.00** | **943,980.00** | **1,449,346.00** | **1,864,346.00** | **1,719,346.00** | **3,213,072.00** | **1,974,346.00** | **1,400,346.00** | **1,794,346.00** | **2,624,346.00** | **1,534,346.00** | **1,207,152.00** | **20,509,770.00** | **2,294,752.16** |
| **C. DISBURSEMENTS** | | | | | | | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 10,680,687.22 | 100,023.50 | 879,191.21 | 901,749.52 | 898,839.07 | 905,377.97 | 901,712.29 | 912,716.30 | 913,063.28 | 907,550.72 | 908,161.82 | 908,161.82 | 1,030,161.82 | 10,166,709.31 | 513,977.91 |
| Classified Salaries | 2000-2999 | 3,354,927.72 | 135,708.96 | 244,790.75 | 252,232.05 | 245,775.36 | 247,128.10 | 246,951.07 | 239,123.68 | 254,627.56 | 257,535.12 | 274,924.25 | 295,812.34 | 350,812.34 | 3,045,421.59 | 309,506.13 |
| Employee Benefits | 3000-3999 | 6,006,009.48 | 87,888.46 | 382,749.03 | 391,166.31 | 351,557.40 | 394,433.48 | 393,673.38 | 392,837.81 | 396,697.32 | 396,800.62 | 402,138.43 | 506,059.91 | 1,641,258.91 | 5,737,261.06 | 268,748.42 |
| Books and Supplies | 4000-4999 | 969,911.64 | 94,620.00 | 78,985.00 | 90,825.00 | 122,954.00 | 54,061.00 | 92,569.00 | 48,729.00 | 46,577.00 | 61,986.00 | 48,922.00 | 92,062.00 | 75,000.00 | 907,290.00 | 62,621.64 |
| Services | 5000-5999 | 1,712,439.22 | 237,980.00 | 156,492.00 | 194,906.00 | 118,382.00 | 101,315.00 | 183,474.00 | 113,840.00 | 114,100.00 | 91,113.00 | 77,818.00 | 95,713.00 | 100,000.00 | 1,585,133.00 | 127,306.22 |
| Capital Outlay | 6000-6599 | 25,000.00 | - | 10,000.00 | - | - | - | - | - | - | - | - | - | - | 10,000.00 | 15,000.00 |
| Other Outgo | 7000-7499 | 33,622.00 | - | - | - | - | - | - | - | 19,923.00 | 19,923.00 | 19,923.00 | 19,923.00 | (61,177.00) | 18,515.00 | 15,107.00 |
| Interfund Transfers Out | 7600-7629 | 420,000.00 | 130,000.00 | - | - | - | - | 130,000.00 | - | - | - | - | - | 155,000.00 | 415,000.00 | 5,000.00 |
| All Other Financing Uses | 7630-7699 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Undefined Objects | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **TOTAL DISBURSEMENTS** | | **23,202,597.28** | **786,220.91** | **1,752,208.00** | **1,830,878.87** | **1,737,507.83** | **1,702,315.55** | **1,948,379.74** | **1,707,246.79** | **1,744,988.16** | **1,734,908.46** | **1,731,887.50** | **1,917,732.07** | **3,291,056.07** | **21,885,329.96** | **1,317,267.32** |
| **D. BALANCE SHEET ITEMS** | | | | | | | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 25,000.00 | - | - | - | - | - | - | - | - | - | - | - | - | - | 25,000.00 |
| Accounts Receivable | 9200-9299 | 11,408,007.48 | 3,328,238.61 | 2,049,473.00 | 2,049,473.00 | 2,049,473.00 | 1,178,318.00 | 341,757.00 | - | - | - | - | - | 411,274.87 | 11,408,007.48 | - |
| Due From Other Funds | 9310 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Stores | 9320 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Prepaid Expenditures | 9330 | 243,433.76 | - | - | - | 60,858.44 | - | - | - | - | - | - | - | - | 60,858.44 | 182,575.32 |
| Other Current Assets | 9340 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Deferred Outflows of Resources | 9490 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Undefined Objects | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **SUBTOTAL ASSETS** | | **11,676,441.24** | **3,328,238.61** | **2,049,473.00** | **2,049,473.00** | **2,110,331.44** | **1,178,318.00** | **341,757.00** | **-** | **-** | **-** | **-** | **-** | **411,274.87** | **11,468,865.92** | **207,575.32** |

| | Object | Projected Yr Totals | July | August | September | October | November | December | January | February | March | April | May | June | Total | Accruals |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Liabilities and Deferred Inflows | | | | | | | | | | | | | | | | |
| Accounts Payable | 9500-9599 | (5,706,825.12) | (2,500,000.00) | (2,000,000.00) | (185,413.86) | - | - | - | - | - | - | - | - | (1,021,411.26) | (5,706,825.12) | - |
| Due To Other Funds | 9610 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Current Loans | 9640 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Unearned Revenues | 9650 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Deferred Inflows of Resrcs | 9690 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Undefined Objects | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **SUBTOTAL LIABILITIES** | | **(5,706,825.12)** | **(2,500,000.00)** | **(2,000,000.00)** | **(185,413.86)** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **(1,021,411.26)** | **(5,706,825.12)** | **-** |
| Nonoperating | | | | | | | | | | | | | | | | |
| Suspense Clearing | 9910 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **TOTAL BALANCE SHEET ITEMS** | | **5,969,616.12** | **828,238.61** | **49,473.00** | **1,864,059.14** | **2,110,331.44** | **1,178,318.00** | **341,757.00** | **-** | **-** | **-** | **-** | **-** | **(610,136.39)** | **5,762,040.80** | **207,575.32** |
| **E. NET INCREASE/DECREASE** B-C + D | | | **826,815.70** | **(758,755.00)** | **1,482,526.27** | **2,237,169.61** | **1,195,348.45** | **1,606,449.26** | **267,099.21** | **(344,642.16)** | **59,437.54** | **892,458.50** | **(383,386.07)** | **(2,694,040.46)** | | |
| **F. ENDING CASH (A+ EI** | | | **1,913,379.35** | **1,154,624.35** | **2,637,150.62** | **4,874,320.23** | **6,069,668.68** | **7,676,117.94** | **7,943,217.15** | **7,598,574.99** | **7,658,012.53** | **8,550,471.03** | **8,167,084.96** | **5,473,044.49** | | |
| **G. Ending Cash, Plus Cash Accruals and Adjustments** | | | | | | | | | | | | | | | | |

| | |
|---|---|
| Beginning Fund Balance July 1st | 7,056,179.77 |
| Change in Fund Balance | (398,075.12) |
| Unaudited Fund Balance June 30th | 6,658,104.65 |

| | |
|---|---|
| Estimated Cash at Year-End | 5,473,044.49 |
| Estimated AR at Year-End | 2,294,752.16 |
| Estimated AP at Year-End | (1,317,267.32) |
| Estimated Other Assets/Stores at Year-End | 182,575.32 |
| Revolving Cash at Year-End | 25,000.00 |
| Unaudited Fund Balance June 30th | 6,658,104.65 |

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): 1,519

**District's ADA Standard Percentage Level:** **1.0%**

### 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 | 1,510 | 1,512 | | |
| Charter School | | | | |
| **Total ADA** | **1,510** | **1,512** | **N/A** | **Met** |
| Second Prior Year (2019-20) | | | | |
| District Regular | 1,513 | 1,519 | | |
| Charter School | | | | |
| **Total ADA** | **1,513** | **1,519** | **N/A** | **Met** |
| First Prior Year (2020-21) | | | | |
| District Regular | 1,519 | 1,519 | | |
| Charter School | | 0 | | |
| **Total ADA** | **1,519** | **1,519** | **0.0%** | **Met** |
| Budget Year (2021-22) | | | | |
| District Regular | 1,519 | | | |
| Charter School | 0 | | | |
| **Total ADA** | **1,519** | | | |

### 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): 1,519

**District's Enrollment Standard Percentage Level: 1.0%**

### 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 | Enrollment Budget | Enrollment CBEDS Actual | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2018-19) | | | | |
| District Regular | 1,554 | 1,578 | | |
| Charter School | | | | |
| **Total Enrollment** | **1,554** | **1,578** | **N/A** | **Met** |
| Second Prior Year (2019-20) | | | | |
| District Regular | 1,578 | 1,573 | | |
| Charter School | | | | |
| **Total Enrollment** | **1,578** | **1,573** | **0.3%** | **Met** |
| First Prior Year (2020-21) | | | | |
| District Regular | 1,573 | 1,612 | | |
| Charter School | | | | |
| **Total Enrollment** | **1,573** | **1,612** | **N/A** | **Met** |
| Budget Year (2021-22) | | | | |
| District Regular | 1,612 | | | |
| Charter School | | | | |
| **Total Enrollment** | **1,612** | | | |

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

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

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

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

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

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

## 3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year | P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4) | Enrollment CBEDS Actual (Criterion 2, Item 2A) | Historical Ratio of ADA to Enrollment |
|---|---|---|---|
| Third Prior Year (2018-19) | | | |
| District Regular | 1,512 | 1,578 | |
| Charter School | | 0 | |
| **Total ADA/Enrollment** | **1,512** | **1,578** | **95.8%** |
| Second Prior Year (2019-20) | | | |
| District Regular | 1,519 | 1,573 | |
| Charter School | | | |
| **Total ADA/Enrollment** | **1,519** | **1,573** | **96.6%** |
| First Prior Year (2020-21) | | | |
| District Regular | 1,519 | 1,612 | |
| Charter School | 0 | | |
| **Total ADA/Enrollment** | **1,519** | **1,612** | **94.2%** |
| | | Historical Average Ratio: | 95.5% |
| | | **District's ADA to Enrollment Standard (historical average ratio plus 0.5%):** | **96.0%** |

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

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

| Fiscal Year | Estimated P-2 ADA Budget (Form A, Lines A4 and C4) | Enrollment Budget/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|---|---|---|---|---|
| Budget Year (2021-22) | | | | |
| District Regular | 1,519 | 1,612 | | |
| Charter School | 0 | | | |
| **Total ADA/Enrollment** | **1,519** | **1,612** | **94.2%** | **Met** |
| 1st Subsequent Year (2022-23) | | | | |
| District Regular | 1,519 | 1,612 | | |
| Charter School | | | | |
| **Total ADA/Enrollment** | **1,519** | **1,612** | **94.2%** | **Met** |
| 2nd Subsequent Year (2023-24) | | | | |
| District Regular | 1,519 | 1,612 | | |
| Charter School | | | | |
| **Total ADA/Enrollment** | **1,519** | **1,612** | **94.2%** | **Met** |

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

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

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

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

## 4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA[1] and its economic recovery target payment, plus or minus one percent.

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

### 4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.
LCFF Revenue Standard selected: LCFF Revenue

### 4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

**Projected LCFF Revenue**

| | Prior Year (2020-21) | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|---|
| Step 1 - Change in Population | | | | |
| a. ADA (Funded) (Form A, lines A6 and C4) | 1,528.06 | 1,528.06 | 1,528.06 | 1,528.06 |
| b. Prior Year ADA (Funded) | | 1,528.06 | 1,528.06 | 1,528.06 |
| c. Difference (Step 1a minus Step 1b) | | 0.00 | 0.00 | 0.00 |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) | | 0.00% | 0.00% | 0.00% |
| Step 2 - Change in Funding Level | | | | |
| a. Prior Year LCFF Funding | | 17,381,408.00 | 18,326,037.00 | 18,780,319.00 |
| b1. COLA percentage | | 5.07% | 2.48% | 3.11% |
| b2. COLA amount (proxy for purposes of this criterion) | | 881,237.39 | 454,485.72 | 584,067.92 |
| c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a) | | 5.07% | 2.48% | 3.11% |
| Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c) | | 5.07% | 2.48% | 3.11% |
| **LCFF Revenue Standard (Step 3, plus/minus 1%):** | | **4.07% to 6.07%** | **1.48% to 3.48%** | **2.11% to 4.11%** |

## 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) | 3,170,294.00 | 3,055,525.00 | 3,055,525.00 | 3,055,525.00 |
| 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) | 17,390,797.00 | 18,335,426.00 | 18,789,708.00 | 19,362,789.00 |
| District's Projected Change in LCFF Revenue: | | 5.43% | 2.48% | 3.05% |
| **LCFF Revenue Standard:** | | **4.07% to 6.07%** | **1.48% to 3.48%** | **2.11% to 4.11%** |
| **Status:** | | Met | Met | Met |

## 4C. Comparison of District LCFF Revenue to the Standard

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

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

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

## 5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|---|---|---|---|
| Third Prior Year (2018-19) | 13,753,076.46 | 15,358,828.94 | 89.5% |
| Second Prior Year (2019-20) | 13,234,162.88 | 14,807,382.08 | 89.4% |
| First Prior Year (2020-21) | 13,811,209.57 | 15,632,992.40 | 88.3% |
| | | Historical Average Ratio: | 89.1% |

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| District's Reserve Standard Percentage (Criterion 10B, Line 4): | 3.0% | 3.0% | 3.0% |
| **District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):** | **86.1% to 92.1%** | **86.1% to 92.1%** | **86.1% to 92.1%** |

### 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) 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) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|---|---|---|---|---|
| Budget Year (2021-22) | 15,289,316.97 | 17,087,384.97 | 89.5% | Met |
| 1st Subsequent Year (2022-23) | 15,199,436.82 | 17,044,767.82 | 89.2% | Met |
| 2nd Subsequent Year (2023-24) | 15,452,266.82 | 17,343,382.82 | 89.1% | Met |

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

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

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

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

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 1. District's Change in Population and Funding Level (Criterion 4A1, Step 3): | 5.07% | 2.48% | 3.11% |
| **2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):** | **-4.93% to 15.07%** | **-7.52% to 12.48%** | **-6.89% to 13.11%** |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | .07% to 10.07% | -2.52% to 7.48% | -1.89% to 8.11% |

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

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

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

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|---|---|---|---|
| **Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)** | | | |
| First Prior Year (2020-21) | 6,689,037.01 | | |
| Budget Year (2021-22) | 1,881,793.15 | -71.87% | Yes |
| 1st Subsequent Year (2022-23) | 1,653,283.00 | -12.14% | Yes |
| 2nd Subsequent Year (2023-24) | 1,653,283.00 | 0.00% | No |

**Explanation:** (required if Yes)
Federal Revenue experienced a large variance from 2020-21 to 2021-22 due to the removal of carryover and one-time funds in the Budget Year. In addition, the District also budgeted a portion of projected ESSER III funds in 2021-22 to ensure the continued employment of key COVID temp staff. These funds have been removed from 2022-23, causing a variance in that year.

| | | | |
|---|---|---|---|
| **Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)** | | | |
| First Prior Year (2020-21) | 5,189,901.71 | | |
| Budget Year (2021-22) | 1,817,660.09 | -64.98% | Yes |
| 1st Subsequent Year (2022-23) | 1,819,294.09 | 0.09% | No |
| 2nd Subsequent Year (2023-24) | 1,821,394.09 | 0.12% | No |

**Explanation:** (required if Yes)
Other State Revenues declined greatly from 2020-21 to 2021-22 due to the loss of several carryover and one-time funds.

| | | | |
|---|---|---|---|
| **Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)** | | | |
| First Prior Year (2020-21) | 1,232,053.25 | | |
| Budget Year (2021-22) | 779,031.92 | -36.77% | Yes |
| 1st Subsequent Year (2022-23) | 779,031.92 | 0.00% | No |
| 2nd Subsequent Year (2023-24) | 779,031.92 | 0.00% | No |

**Explanation:** (required if Yes)
Other Local Revenues declined greatly from 2020-21 to 2021-22 due to the loss of several carryover and one-time funds.

| | | | |
|---|---|---|---|
| **Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)** | | | |
| First Prior Year (2020-21) | 3,351,577.31 | | |
| Budget Year (2021-22) | 969,911.64 | -71.06% | Yes |
| 1st Subsequent Year (2022-23) | 952,021.00 | -1.84% | No |
| 2nd Subsequent Year (2023-24) | 948,350.00 | -0.39% | No |

**Explanation:** (required if Yes)
Books and Supplies Expense declined greatly in the Budget Year due to the loss of several carryover and one-time funds.

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

| | | | |
|---|---|---|---|
| First Prior Year (2020-21) | 2,017,065.04 | | |
| Budget Year (2021-22) | 1,712,439.22 | -15.10% | Yes |
| 1st Subsequent Year (2022-23) | 1,736,365.89 | 1.40% | No |
| 2nd Subsequent Year (2023-24) | 1,762,669.89 | 1.51% | No |

**Explanation:** (required if Yes)
Services and Other Operating Expense declined greatly in the Budget Year due to the loss of several carryover and one-time 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 |
|---|---|---|---|
| **Total Federal, Other State, and Other Local Revenue (Criterion 6B)** | | | |
| First Prior Year (2020-21) | 13,110,991.97 | | |
| Budget Year (2021-22) | 4,478,485.16 | -65.84% | Not Met |
| 1st Subsequent Year (2022-23) | 4,251,609.01 | -5.07% | Met |
| 2nd Subsequent Year (2023-24) | 4,253,709.01 | 0.05% | Met |
| **Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)** | | | |
| First Prior Year (2020-21) | 5,368,642.35 | | |
| Budget Year (2021-22) | 2,682,350.86 | -50.04% | Not Met |
| 1st Subsequent Year (2022-23) | 2,688,386.89 | 0.23% | Met |
| 2nd Subsequent Year (2023-24) | 2,711,019.89 | 0.84% | Met |

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

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

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

**Explanation:** Federal Revenue (linked from 6B if NOT met)
Federal Revenue experienced a large variance from 2020-21 to 2021-22 due to the removal of carryover and one-time funds in the Budget Year. In addition, the District also budgeted a portion of projected ESSER III funds in 2021-22 to ensure the continued employment of key COVID temp staff. These funds have been removed from 2022-23, causing a variance in that year.

**Explanation:** Other State Revenue (linked from 6B if NOT met)
Other State Revenues declined greatly from 2020-21 to 2021-22 due to the loss of several carryover and one-time funds.

**Explanation:** Other Local Revenue (linked from 6B if NOT met)
Other Local Revenues declined greatly from 2020-21 to 2021-22 due to the loss of several carryover and one-time funds.

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

**Explanation:** Books and Supplies (linked from 6B if NOT met)
Books and Supplies Expense declined greatly in the Budget Year due to the loss of several carryover and one-time funds.

**Explanation:** **Services and Other Exps** (linked from 6B if NOT met)
Services and Other Operating Expense declined greatly in the Budget Year due to the loss of several carryover and one-time 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? — No

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) — 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

| | | | | |
|---|---|---|---|---|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690) | 22,101,288.28 | | | |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | 0.00 | 3% Required Minimum Contribution (Line 2c times 3%) | Budgeted Contribution[1] to the Ongoing and Major Maintenance Account | Status |
| c. Net Budgeted Expenditures and Other Financing Uses | 22,101,288.28 | 663,038.65 | 720,754.89 | Met |

[1] Fund 01, Resource 8150, Objects 8900-8999

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

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

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

## 8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

| | Third Prior Year (2018-19) | Second Prior Year (2019-20) | First Prior Year (2020-21) |
|---|---|---|---|
| 1. District's Available Reserve Amounts (resources 0000-1999) | | | |
| a. Stabilization Arrangements (Funds 01 and 17, Object 9750) | 0.00 | 0.00 | 0.00 |
| b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789) | 4,943,796.21 | 6,306,308.71 | 6,787,746.03 |
| 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 | (955,866.70) | 0.00 |
| e. Available Reserves (Lines 1a through 1d) | 4,943,796.21 | 5,350,442.01 | 6,787,746.03 |
| 2. Expenditures and Other Financing Uses | | | |
| a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 21,325,041.95 | 21,575,857.78 | 29,357,854.11 |
| 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) | 21,325,041.95 | 21,575,857.78 | 29,357,854.11 |
| 3. District's Available Reserve Percentage (Line 1e divided by Line 2c) | 23.2% | 24.8% | 23.1% |
| **District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):** | **7.7%** | **8.3%** | **7.7%** |

[1]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.

[2]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) | 499,896.69 | 15,618,828.94 | N/A | Met |
| Second Prior Year (2019-20) | 1,301,654.06 | 15,067,382.08 | N/A | Met |
| First Prior Year (2020-21) | 420,578.88 | 15,892,992.40 | N/A | Met |
| Budget Year (2021-22) (Information only) | (398,075.12) | 17,347,384.97 | | |

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

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

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

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

## 9. CRITERION: Fund Balance

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4): 1,528

**District's Fund Balance Standard Percentage Level:** **1.0%**

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

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

| Fiscal Year | Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget | Estimated/Unaudited Actuals | Beginning Fund Balance Variance Level (If overestimated, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2018-19) | 4,328,737.42 | 4,834,050.14 | N/A | Met |
| Second Prior Year (2019-20) | 4,796,996.75 | 5,333,946.83 | N/A | Met |
| First Prior Year (2020-21) | 5,447,772.81 | 6,635,600.89 | N/A | Met |
| Budget Year (2021-22) (Information only) | 7,056,179.77 | | | |

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

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

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

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

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

## 10. CRITERION: Reserves

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

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

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

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

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

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

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.) | 1,519 | 1,519 | 1,519 |
| **District's Reserve Standard Percentage Level:** | **3%** | **3%** | **3%** |

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

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

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

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

| | | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|---|
| 1. | Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 23,202,597.28 | 22,996,254.83 | 23,327,706.83 |
| 2. | Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. | Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 23,202,597.28 | 22,996,254.83 | 23,327,706.83 |
| 4. | Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. | Reserve Standard - by Percent (Line B3 times Line B4) | 696,077.92 | 689,887.64 | 699,831.20 |
| 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)** | **696,077.92** | **689,887.64** | **699,831.20** |

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

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

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4): | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | 0.00 | 0.00 |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 6,450,529.33 | 6,547,060.83 | 6,887,322.01 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 0.00 | 0.00 | 0.00 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a) | 0.00 | 0.00 | 0.00 |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b) | 0.00 | 0.00 | 0.00 |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c) | 0.00 | 0.00 | 0.00 |
| 8. District's Budgeted Reserve Amount (Lines C1 thru C7) | 6,450,529.33 | 6,547,060.83 | 6,887,322.01 |
| 9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 27.80% | 28.47% | 29.52% |
| **District's Reserve Standard (Section 10B, Line 7):** | **696,077.92** | **689,887.64** | **699,831.20** |
| Status: | Met | Met | Met |

## 10D. Comparison of District Reserve Amount to the Standard

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

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

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

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — No

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

### S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — No

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

### S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

### S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

## S5. Contributions

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

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

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

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

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

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

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---|---|---|---|---|
| 1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)** | | | | |
| First Prior Year (2020-21) | (1,523,967.82) | | | |
| Budget Year (2021-22) | (1,738,976.15) | 215,008.33 | 14.1% | Not Met |
| 1st Subsequent Year (2022-23) | (1,803,761.00) | 64,784.85 | 3.7% | Met |
| 2nd Subsequent Year (2023-24) | (1,836,598.00) | 32,837.00 | 1.8% | Met |
| 1b. **Transfers In, General Fund *** | | | | |
| First Prior Year (2020-21) | 0.00 | | | |
| Budget Year (2021-22) | 0.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2022-23) | 0.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2023-24) | 0.00 | 0.00 | 0.0% | Met |
| 1c. **Transfers Out, General Fund *** | | | | |
| First Prior Year (2020-21) | 420,000.00 | | | |
| Budget Year (2021-22) | 420,000.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2022-23) | 420,000.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2023-24) | 420,000.00 | 0.00 | 0.0% | Met |

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

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

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

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

1a. 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 large increase in GF UR Contribution in 2021-22 is due to the change in budget cost resulting from a part-time Sp Ed Director in 2020-21 to a full-time Director in 2021-22.

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

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

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

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

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

**Project Information:**
(required if YES)

## S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

1. Does your district have long-term (multiyear) commitments? (If No, skip item 2 and Sections S6B and S6C) — 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: Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2021 |
|---|---|---|---|---|
| Leases | 1 | | GF UR, Debt Service Fund | 122,097 |
| Certificates of Participation | 22 | | GF UR, Community Facilities Pass-thru, Debt Serv Fund | 3,814,637 |
| General Obligation Bonds | 29 | | Bond Redemption Fund | 14,748,210 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | 1 | | GF, Ad Ed, and Cafeteria Funds | 9,717 |

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

| | | | | |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 18,694,661 |

| 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 | 85,148 | 122,333 | 0 | 0 |
| Certificates of Participation | 397,785 | 390,085 | 382,388 | 324,462 |
| General Obligation Bonds | 626,890 | 789,856 | 963,802 | 994,483 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | 130,000 | 130,000 | 130,000 | 130,000 |

Other Long-term Commitments (continued):

| | | | | |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 1,239,823 | 1,432,274 | 1,476,190 | 1,448,945 |
| **Has total annual payment increased over prior year (2020-21)?** | | **Yes** | **Yes** | **Yes** |

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Annual Payments in 2021-22 are projected to increase due to the final payment for Capital Lease, as well as repayment of bond principal. Bond principal payments increase again in both 2022-23 and 2023-24 due to a new bond issuance under the most recent bond election of 2018.

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

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

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

No

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

**Explanation:**
(required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:
   a. Are they lifetime benefits? — No
   b. Do benefits continue past age 65? — No
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Current OPEB recipents include certfificated staff that retired with the standard District obligation (a maximum of $3,600 District contribution toward annual premiums for a max of the sooner of two years or the retiree reaches age 65), classified and certifcated early retirement incentive recipients (a maximum District contribution of the District's current h/w cap, or approximately $10,000, for a max of the sooner of five years or the retiree reaches age 65), and one retired board member who receives retiree plus spouse insurance benefits until age 65 (currently valued at approx $20,000 per year).

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

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

| Self-Insurance Fund | Governmental Fund |
|---|---|
| 0 | 0 |

4. OPEB Liabilities

| | |
|---|---|
| a. Total OPEB liability | 1,109,450.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | |
| c. Total/Net OPEB liability (Line 4a minus Line 4b) | 1,109,450.00 |
| d. Is total OPEB liability based on the district's estimate or an actuarial valuation? | Actuarial |
| e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation | Jul 01, 2019 |

5. OPEB Contributions

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method | 72,452.00 | 72,452.00 | 72,452.00 |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 83,097.90 | 83,100.00 | 83,100.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | 71,635.00 | 58,986.00 | 45,461.00 |
| d. Number of retirees receiving OPEB benefits | 6 | 6 | 4 |

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

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

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

   No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| a. Required contribution (funding) for self-insurance programs | | | |
| b. Amount contributed (funded) for self-insurance programs | | | |

## 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 | 99.5 | 100.0 | 94.0 | 94.0 |

**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: Apr 19, 2021

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? Yes
If Yes, date of Superintendent and CBO certification: Mar 29, 2021

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? Yes
If Yes, date of budget revision board adoption: Apr 19, 2021

4. Period covered by the agreement: Begin Date: Jul 01, 2020 End Date: Jun 30, 2024

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)? | Yes | Yes | Yes |
| **One Year Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year | | | |
| or | | | |
| **Multiyear Agreement** | | | |
| Total cost of salary settlement | 495,322 | 873,940 | 895,465 |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | 5.0% | 2.0% | Reopener |

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

General Fund and Adult Ed Fund are affected. Costs of settlement are paid by future LCFF/program increases, reserves, or cuts if necessary.

Negotiations Not Settled

| | | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|---|
| 6. | Cost of a one percent increase in salary and statutory benefits | | | |
| 7. | Amount included for any tentative salary schedule increases | | | |

| **Certificated (Non-management) Health and Welfare (H&W) Benefits** | | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|---|
| 1. | Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Total cost of H&W benefits | 965,146 | 989,275 | 1,014,007 |
| 3. | Percent of H&W cost paid by employer | 72.0% | 72.0% | 72.0% |
| 4. | Percent projected change in H&W cost over prior year | 1.5% | 2.5% | 2.5% |

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

Are any new costs from prior year settlements included in the budget? No

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** | | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|---|
| 1. | Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Cost of step & column adjustments | 147,978 | 145,000 | 145,000 |
| 3. | Percent change in step & column over prior year | 1.7% | 1.5% | 1.5% |

| **Certificated (Non-management) Attrition (layoffs and retirements)** | | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|---|
| 1. | Are savings from attrition included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | Yes | Yes | Yes |

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

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

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

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

| | Prior Year (2nd Interim) (2020-21) | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|---|
| Number of classified (non-management) FTE positions | 68.0 | 68.0 | 68.0 | 68.0 |

**Classified (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 14, 2021

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

   If Yes, date of Superintendent and CBO certification: May 27, 2021

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

   If Yes, date of budget revision board adoption: Jun 14, 2021

4. Period covered by the agreement: Begin Date: Jul 01, 2020 End Date: Jun 30, 2024

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)? | Yes | Yes | Yes |
| **One Year Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year | | | |
| or | | | |
| **Multiyear Agreement** | | | |
| Total cost of salary settlement | 112,385 | 199,470 | 199,080 |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | 5.0% | 2.0% | Reopener |

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

General Fund, Adult Ed Fund, and Cafeteria Fund are affected. Costs of settlement are paid by future LCFF/program increases, reserves, or cuts if necessary.

Negotiations Not Settled

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

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 7. Amount included for any tentative salary schedule increases | | | |

| Classified (Non-management) Health and Welfare (H&W) Benefits | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 209,361 | 214,595 | 219,960 |
| 3. Percent of H&W cost paid by employer | 70.0% | 70.0% | 70.0% |
| 4. Percent projected change in H&W cost over prior year | 1.5% | 2.5% | 2.5% |

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

Are any new costs from prior year settlements included in the budget? No

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 | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 31,308 | 28,000 | 28,000 |
| 3. Percent change in step & column over prior year | 1.4% | 1.0% | 1.0% |

| Classified (Non-management) Attrition (layoffs and retirements) | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 1. Are savings from attrition included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | Yes | Yes | Yes |

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

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

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

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

| | Prior Year (2nd Interim) (2020-21) | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|---|
| Number of management, supervisor, and confidential FTE positions | 19.0 | 19.0 | 19.0 | 19.0 |

**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:

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | Yes | Yes | Yes |
| Total cost of salary settlement | 95,962 | 144,666 | 144,500 |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | 5.0% | 2.0% | Reopener |

Negotiations Not Settled

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

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 4. Amount included for any tentative salary schedule increases | | | |

| **Management/Supervisor/Confidential Health and Welfare (H&W) Benefits** | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 204,705 | 209,823 | 215,068 |
| 3. Percent of H&W cost paid by employer | 70.0% | 70.0% | 70.0% |
| 4. Percent projected change in H&W cost over prior year | 1.5% | 2.5% | 2.5% |

| **Management/Supervisor/Confidential Step and Column Adjustments** | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Cost of step and column adjustments | 25,000 | 20,000 | 20,000 |
| 3. Percent change in step & column over prior year | 1.3% | 1.3% | 1.3% |

| **Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)** | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 1. Are costs of other benefits included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Total cost of other benefits | 11,700 | 11,700 | 11,700 |
| 3. Percent change in cost of other benefits over prior year | 0.0% | 0.0% | 0.0% |

## S9. Local Control and Accountability Plan (LCAP)

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

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

| | |
|---|---|
| 1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? | Yes |
| 2. Adoption date of the LCAP or an update to the LCAP. | Jun 24, 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? | Yes |
| **A5.** | Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | No |
| **A6.** | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | No |
| **A7.** | Is the district's financial system independent of the county office system? | No |
| **A8.** | Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) | No |
| **A9.** | Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | No |

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

**Comments:**
(optional)

## End of School District Budget Criteria and Standards Review

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund 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 | 0.00 | 0.00 | (80,514.00) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 420,000.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 10,316.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 12 CHILD DEVELOPMENT 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 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 70,198.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 420,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To 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 | | | | | | | 0.00 | 0.00 |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 0.00 | 0.00 | 80,514.00 | (80,514.00) | 420,000.00 | 420,000.00 | 0.00 | 0.00 |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund 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 | 0.00 | 0.00 | (70,359.00) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 420,000.00 | | |
| 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 | 0.00 | 0.00 | 9,670.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 60,689.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 420,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| TOTALS | 0.00 | 0.00 | 70,359.00 | (70,359.00) | 420,000.00 | 420,000.00 | | |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 212,711.74 | 207,090.00 | -2.6% |
| 4) Other Local Revenue | | 8600-8799 | 500.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 213,211.74 | 207,090.00 | -2.9% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 138,312.72 | 116,555.91 | -15.7% |
| 2) Classified Salaries | | 2000-2999 | 25,941.00 | 22,478.50 | -13.3% |
| 3) Employee Benefits | | 3000-3999 | 61,393.27 | 57,453.47 | -6.4% |
| 4) Books and Supplies | | 4000-4999 | 1,809.01 | 932.12 | -48.5% |
| 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 | 10,316.00 | 9,670.00 | -6.3% |
| 9) TOTAL, EXPENDITURES | | | 237,772.00 | 207,090.00 | -12.9% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (24,560.26) | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (24,560.26) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 75,429.30 | 50,869.04 | -32.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 75,429.30 | 50,869.04 | -32.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 75,429.30 | 50,869.04 | -32.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 50,869.04 | 50,869.04 | 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 | 50,869.04 | 50,869.04 | 0.0% |
| Adult Ed Programs | 0000 | 9760 | | *50,869.04* | |
| Adult Education Programs | 0000 | 9760 | *50,869.04* | | |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 75,788.15 | | |
| 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 | | | 75,788.15 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 75,788.15 | | |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **LCFF SOURCES** | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| **FEDERAL REVENUE** | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 201,601.74 | 195,980.00 | -2.8% |
| All Other State Revenue | All Other | 8590 | 11,110.00 | 11,110.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 212,711.74 | 207,090.00 | -2.6% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 500.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 500.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 213,211.74 | 207,090.00 | -2.9% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 97,629.10 | 75,440.00 | -22.7% |
| Certificated Pupil Support Salaries | | 1200 | 40,683.62 | 41,115.91 | 1.1% |
| 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 | | | 138,312.72 | 116,555.91 | -15.7% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 25,941.00 | 22,478.50 | -13.3% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 25,941.00 | 22,478.50 | -13.3% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 26,885.17 | 23,874.45 | -11.2% |
| PERS | | 3201-3202 | 15,047.69 | 14,569.48 | -3.2% |
| OASDI/Medicare/Alternative | | 3301-3302 | 6,511.45 | 5,958.85 | -8.5% |
| Health and Welfare Benefits | | 3401-3402 | 8,724.15 | 8,899.72 | 2.0% |
| Unemployment Insurance | | 3501-3502 | 82.17 | 1,710.12 | 1981.2% |
| Workers' Compensation | | 3601-3602 | 3,004.19 | 1,642.54 | -45.3% |
| OPEB, Allocated | | 3701-3702 | 1,138.45 | 798.31 | -29.9% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 61,393.27 | 57,453.47 | -6.4% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 1,809.01 | 932.12 | -48.5% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,809.01 | 932.12 | -48.5% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 10,316.00 | 9,670.00 | -6.3% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 10,316.00 | 9,670.00 | -6.3% |
| TOTAL, EXPENDITURES | | | 237,772.00 | 207,090.00 | -12.9% |

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

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 212,711.74 | 207,090.00 | -2.6% |
| 4) Other Local Revenue | | 8600-8799 | 500.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 213,211.74 | 207,090.00 | -2.9% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 130,251.25 | 103,592.71 | -20.5% |
| 2) Instruction - Related Services | 2000-2999 | | 39,193.50 | 34,822.79 | -11.2% |
| 3) Pupil Services | 3000-3999 | | 58,011.25 | 59,004.50 | 1.7% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 10,316.00 | 9,670.00 | -6.3% |
| 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 | | | 237,772.00 | 207,090.00 | -12.9% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (24,560.26) | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (24,560.26) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 75,429.30 | 50,869.04 | -32.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 75,429.30 | 50,869.04 | -32.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 75,429.30 | 50,869.04 | -32.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 50,869.04 | 50,869.04 | 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 | 50,869.04 | 50,869.04 | 0.0% |
| Adult Ed Programs | 0000 | 9760 | | *50,869.04* | |
| Adult Education Programs | 0000 | 9760 | *50,869.04* | | |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,133,394.50 | 1,124,675.00 | -0.8% |
| 3) Other State Revenue | | 8300-8599 | 160,298.00 | 93,749.00 | -41.5% |
| 4) Other Local Revenue | | 8600-8799 | 16,000.00 | 29,500.00 | 84.4% |
| 5) TOTAL, REVENUES | | | 1,309,692.50 | 1,247,924.00 | -4.7% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 375,479.85 | 397,237.17 | 5.8% |
| 3) Employee Benefits | | 3000-3999 | 198,015.18 | 180,496.99 | -8.8% |
| 4) Books and Supplies | | 4000-4999 | 580,323.00 | 501,645.45 | -13.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 40,140.00 | 28,100.00 | -30.0% |
| 6) Capital Outlay | | 6000-6999 | 15,045.00 | 75,000.00 | 398.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 70,198.00 | 60,689.00 | -13.5% |
| 9) TOTAL, EXPENDITURES | | | 1,279,201.03 | 1,243,168.61 | -2.8% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 30,491.47 | 4,755.39 | -84.4% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 30,491.47 | 4,755.39 | -84.4% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 561,349.68 | 591,841.15 | 5.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 561,349.68 | 591,841.15 | 5.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 561,349.68 | 591,841.15 | 5.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 591,841.15 | 596,596.54 | 0.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 2,500.00 | 0.00 | -100.0% |
| Stores | | 9712 | 33,452.51 | 0.00 | -100.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 555,888.64 | 596,596.54 | 7.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 633,852.45 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 2,500.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 4,372.87 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 33,452.51 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 674,177.83 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 674,177.83 | | |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| Child Nutrition Programs | | 8220 | 1,133,394.50 | 1,124,675.00 | -0.8% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 1,133,394.50 | 1,124,675.00 | -0.8% |
| **OTHER STATE REVENUE** | | | | | |
| Child Nutrition Programs | | 8520 | 160,298.00 | 93,749.00 | -41.5% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 160,298.00 | 93,749.00 | -41.5% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 5,000.00 | 4,500.00 | -10.0% |
| 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 | 11,000.00 | 25,000.00 | 127.3% |
| TOTAL, OTHER LOCAL REVENUE | | | 16,000.00 | 29,500.00 | 84.4% |
| TOTAL, REVENUES | | | 1,309,692.50 | 1,247,924.00 | -4.7% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 318,959.05 | 328,900.17 | 3.1% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 56,520.80 | 68,337.00 | 20.9% |
| 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 | | | 375,479.85 | 397,237.17 | 5.8% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 87,982.45 | 88,450.08 | 0.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 34,172.38 | 30,067.74 | -12.0% |
| Health and Welfare Benefits | | 3401-3402 | 64,401.45 | 50,171.24 | -22.1% |
| Unemployment Insurance | | 3501-3502 | 223.75 | 4,834.43 | 2060.6% |
| Workers' Compensation | | 3601-3602 | 8,240.92 | 4,692.95 | -43.1% |
| OPEB, Allocated | | 3701-3702 | 2,994.23 | 2,280.55 | -23.8% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 198,015.18 | 180,496.99 | -8.8% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 65,610.00 | 60,145.45 | -8.3% |
| Noncapitalized Equipment | | 4400 | 28,100.00 | 10,000.00 | -64.4% |
| Food | | 4700 | 486,613.00 | 431,500.00 | -11.3% |
| TOTAL, BOOKS AND SUPPLIES | | | 580,323.00 | 501,645.45 | -13.6% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 9,690.00 | 1,500.00 | -84.5% |
| Dues and Memberships | | 5300 | 60.00 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 10,250.00 | 7,500.00 | -26.8% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 18,490.00 | 17,500.00 | -5.4% |
| Communications | | 5900 | 1,650.00 | 1,600.00 | -3.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 40,140.00 | 28,100.00 | -30.0% |
| **CAPITAL OUTLAY** | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 15,045.00 | 75,000.00 | 398.5% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 15,045.00 | 75,000.00 | 398.5% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 70,198.00 | 60,689.00 | -13.5% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 70,198.00 | 60,689.00 | -13.5% |
| TOTAL, EXPENDITURES | | | 1,279,201.03 | 1,243,168.61 | -2.8% |

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

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,133,394.50 | 1,124,675.00 | -0.8% |
| 3) Other State Revenue | | 8300-8599 | 160,298.00 | 93,749.00 | -41.5% |
| 4) Other Local Revenue | | 8600-8799 | 16,000.00 | 29,500.00 | 84.4% |
| 5) TOTAL, REVENUES | | | 1,309,692.50 | 1,247,924.00 | -4.7% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 1,209,003.03 | 1,182,479.61 | -2.2% |
| 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 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 70,198.00 | 60,689.00 | -13.5% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 1,279,201.03 | 1,243,168.61 | -2.8% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 30,491.47 | 4,755.39 | -84.4% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 30,491.47 | 4,755.39 | -84.4% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 561,349.68 | 591,841.15 | 5.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 561,349.68 | 591,841.15 | 5.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 561,349.68 | 591,841.15 | 5.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 591,841.15 | 596,596.54 | 0.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 2,500.00 | 0.00 | -100.0% |
| Stores | | 9712 | 33,452.51 | 0.00 | -100.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 555,888.64 | 596,596.54 | 7.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 Estimated Actuals | 2021-22 Budget |
|---|---|---|---|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School I | 555,888.64 | 596,596.54 |
| Total, Restricted Balance | | 555,888.64 | 596,596.54 |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 29,285.58 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 29,285.58 | 0.00 | -100.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 7,297,734.89 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 7,297,734.89 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (7,268,449.31) | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 4,000,000.00 | 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 | | | 4,000,000.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (3,268,449.31) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,268,449.31 | 0.00 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,268,449.31 | 0.00 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,268,449.31 | 0.00 | -100.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 5,372,259.73 | | |
| 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 | 1,017.78 | | |
| 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 | | | 5,373,277.51 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 5,373,277.51 | | |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 29,285.58 | 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 | | | 29,285.58 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 29,285.58 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 7,174,204.82 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 123,530.07 | 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 | | | 7,297,734.89 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| 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 | | | 7,297,734.89 | 0.00 | -100.0% |

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

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 4,000,000.00 | 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 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 4,000,000.00 | 0.00 | -100.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 4,000,000.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 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 | 29,285.58 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 29,285.58 | 0.00 | -100.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 7,297,734.89 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 7,297,734.89 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (7,268,449.31) | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 4,000,000.00 | 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 | | | 4,000,000.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (3,268,449.31) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,268,449.31 | 0.00 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,268,449.31 | 0.00 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,268,449.31 | 0.00 | -100.0% |
| 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 Estimated Actuals | 2021-22 Budget |
|---|---|---|---|
| Total, Restricted Balance | | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 15,165.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 15,165.00 | 0.00 | -100.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 379,151.10 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 379,151.10 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (363,986.10) | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (363,986.10) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 363,986.10 | 0.00 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 363,986.10 | 0.00 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 363,986.10 | 0.00 | -100.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 75,144.99 | | |
| 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 | | | 75,144.99 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 75,144.99 | | |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,000.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 13,165.00 | 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 | | | 15,165.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 15,165.00 | 0.00 | -100.0% |

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

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 379,151.10 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 379,151.10 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 379,151.10 | 0.00 | -100.0% |

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

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 15,165.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 15,165.00 | 0.00 | -100.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 379,151.10 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 379,151.10 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (363,986.10) | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (363,986.10) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 363,986.10 | 0.00 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 363,986.10 | 0.00 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 363,986.10 | 0.00 | -100.0% |
| 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 Estimated Actuals | 2021-22 Budget |
|---|---|---|---|
| Total, Restricted Balance | | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,500.00 | 1,000.00 | -60.0% |
| 5) TOTAL, REVENUES | | | 2,500.00 | 1,000.00 | -60.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 484,553.00 | 512,418.00 | 5.8% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 484,553.00 | 512,418.00 | 5.8% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (482,053.00) | (511,418.00) | 6.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 420,000.00 | 420,000.00 | 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 | | | 420,000.00 | 420,000.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (62,053.00) | (91,418.00) | 47.3% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 376,938.19 | 314,885.19 | -16.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 376,938.19 | 314,885.19 | -16.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 376,938.19 | 314,885.19 | -16.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 314,885.19 | 223,467.19 | -29.0% |
| 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 | 314,885.19 | 223,467.19 | -29.0% |
| Debt Service Payments | 0000 | 9780 | | *223,467.19* | |
| Debt Service Payments | 0000 | 9780 | *314,885.19* | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 41,101.04 | | |
| 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 | 448.87 | | |
| 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 | | | 41,549.91 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 41,549.91 | | |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Interest | | 8660 | 2,500.00 | 1,000.00 | -60.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,500.00 | 1,000.00 | -60.0% |
| TOTAL, REVENUES | | | 2,500.00 | 1,000.00 | -60.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 151,999.00 | 140,504.00 | -7.6% |
| Other Debt Service - Principal | | 7439 | 332,554.00 | 371,914.00 | 11.8% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 484,553.00 | 512,418.00 | 5.8% |
| TOTAL, EXPENDITURES | | | 484,553.00 | 512,418.00 | 5.8% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 420,000.00 | 420,000.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 420,000.00 | 420,000.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 420,000.00 | 420,000.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,500.00 | 1,000.00 | -60.0% |
| 5) TOTAL, REVENUES | | | 2,500.00 | 1,000.00 | -60.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 484,553.00 | 512,418.00 | 5.8% |
| 10) TOTAL, EXPENDITURES | | | 484,553.00 | 512,418.00 | 5.8% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (482,053.00) | (511,418.00) | 6.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 420,000.00 | 420,000.00 | 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 | | | 420,000.00 | 420,000.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (62,053.00) | (91,418.00) | 47.3% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 376,938.19 | 314,885.19 | -16.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 376,938.19 | 314,885.19 | -16.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 376,938.19 | 314,885.19 | -16.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 314,885.19 | 223,467.19 | -29.0% |
| 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 | 314,885.19 | 223,467.19 | -29.0% |
| Debt Service Payments | 0000 | 9780 | | *223,467.19* | |
| Debt Service Payments | 0000 | 9780 | *314,885.19* | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

**SACS2021 Financial Reporting Software - 2021.1.0**
**6/16/2021 12:06:25 PM** **13-63149-0000000**

**July 1 Budget**
**2020-21 Estimated Actuals**
**Technical Review Checks**

**Holtville Unified** **Imperial County**

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

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

# IMPORT CHECKS

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

| ACCOUNT FD - RS - PY - GO - FN - OB | RESOURCE | OBJECT | VALUE |
|---|---|---|---|
| 01-3220-0-0000-0000-9791 | 3220 | 9791 | -311,306.70 |

# GENERAL LEDGER CHECKS

**OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:** **EXCEPTION**

| FUND | RESOURCE | OBJECT | VALUE |
|---|---|---|---|
| 01 | 0000 | 9290 | -13,274.00 |

Explanation: This amount represents prior year revenue deposited to Accounts Receivable. The amount was not recognized in the prior year as it was a reimbursement for Assessments and was unknown at the time of closing the 2019-20 books. The amount will be corrected during the 2020-21 closing.

| | | | |
|---|---|---|---|
| 01 | 3010 | 9290 | -27,068.78 |

Explanation: This amount represents prior year revenue deposited to Accounts Receivable. The amount was not recognized in the prior year as this resource is a deferred revenue account. This error will be corrected by Unaudited Actuals as part of the closing process.

| | | | |
|---|---|---|---|
| 01 | 3060 | 9290 | -3,156.55 |

Explanation: This amount represents prior year revenue deposited to Accounts Receivable. The amount was not recognized in the prior year as this resource is a deferred revenue account. This error will be corrected by Unaudited Actuals as part of the closing process.

| | | | |
|---|---|---|---|
| 01 | 3061 | 9290 | -17,049.43 |

Explanation: This amount represents prior year revenue deposited to Accounts Receivable. The amount was not recognized in the prior year as this resource is a deferred revenue account. This error will be corrected by Unaudited Actuals as part of the closing process.

01 4127 9290 -64,202.00
Explanation:This amount represents prior year revenue deposited to Accounts Receivable. The amount was not recognized in the prior year as this resource is a deferred revenue account. This error will be corrected by Unaudited Actuals as part of the closing process.

01 4203 9290 -5,939.56
Explanation:This amount represents prior year revenue deposited to Accounts Receivable. The amount was not recognized in the prior year as this resource is a deferred revenue account. This error will be corrected by Unaudited Actuals as part of the closing process.

01 6010 9290 -6,873.71
Explanation:This amount represents prior year revenue deposited to Accounts Receivable. The amount was not recognized in the prior year as this resource is a deferred revenue account. This error will be corrected by Unaudited Actuals as part of the closing process.

01 6385 9290 -22,500.00
Explanation:This amount represents prior year revenue deposited to Accounts Receivable. The amount was not recognized in the prior year as this resource is a deferred revenue account. This error will be corrected by Unaudited Actuals as part of the closing process.

01 6387 9290 -66,314.00
Explanation:This amount represents prior year revenue deposited to Accounts Receivable. The amount was not recognized in the prior year as this resource is a deferred revenue account. This error will be corrected by Unaudited Actuals as part of the closing process.

01 9010 9290 -4,663.73
Explanation:This amount represents prior year revenue deposited to Accounts Receivable. The amount was not recognized in the prior year as this resource is a deferred revenue account. This error will be corrected by Unaudited Actuals as part of the closing process.

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.

**SACS2021 Financial Reporting Software - 2021.1.0**
**6/16/2021 11:56:32 AM** **13-63149-0000000**

**July 1 Budget**
**2021-22 Budget**
**Technical Review Checks**

**Holtville Unified** **Imperial County**

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

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

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.