



2021-22 BUDGET

2020-21 ESTIMATED ACTUALS

State SACS and District Schedules
for Annual Budget Adoption
June 22, 2021

DISTRICT FORMS

MULTI-YEAR PROJECTION

ASSUMPTIONS NARRATIVE

CASH FLOW PROJECTION

LCFF SUMMARY

Cajon Valley Union School District Multiyear Projection for 2021-22 thru 2023-24
Based on 2021-22 Proposed Adopted, Updated 06/16/2021

		Fund Prior P2 ADA 14,987.13			Fund Prior P2 ADA 14,062.64			Fund Prior P2 ADA 13,897.34		
Assumptions:		State COLA 5.07%	Rolling Undup 71.01%	P2 ADA 14,110.14	State COLA 2.48%	Rolling Undup 70.67%	P2 ADA 13,897.34	State COLA 3.11%	Rolling Undup 70.58%	P2 ADA 13,729.19
		2021-22 Proposed Adopted			2022-23 Projected			2023-24 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Local Control Funding Formula LCFF	8010-8099	159,586,236	1,043,222	160,629,458	152,900,610	1,043,222	153,943,832	155,652,713	1,043,222	156,695,935
Federal Revenue	8100-8299	656,916	23,676,039	24,332,955	656,916	12,027,152	12,684,068	656,916	12,027,152	12,684,068
Other State Revenue	8300-8599	2,762,035	18,167,834	20,929,869	2,693,584	12,347,296	15,040,881	2,683,297	12,107,334	14,790,632
Local Revenue	8600-8799	9,011,034	13,627,390	22,638,424	9,099,766	13,467,525	22,567,291	9,066,903	13,467,525	22,534,427
Interfund Transfers In	8900-8929	18,500	-	18,500	18,500	-	18,500	18,500	-	18,500
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-
Contribution to Restricted Fund	8980-8999	-43,522,333	43,522,333	-	-47,524,391	47,524,391	-	-48,689,480	48,689,480	-
Total Revenue with Adjustments		128,512,388	100,036,818	228,549,205	117,844,986	86,409,586	204,254,572	119,388,849	87,334,713	206,723,562
Expenditures										
Certificated Salaries	1000-1999	57,358,680	35,339,669	92,698,349	61,578,572	24,202,224	85,780,797	62,502,251	22,953,418	85,455,669
Classified Salaries	2000-2999	20,650,971	24,435,262	45,086,233	20,960,736	19,924,276	40,885,012	21,275,147	19,903,226	41,178,373
Employee Benefits	3000-3999	32,666,504	32,400,822	65,067,325	35,368,141	27,759,173	63,127,314	36,284,608	27,791,722	64,076,331
Books/Supplies	4000-4999	3,230,221	3,171,293	6,401,514	3,294,825	2,855,869	6,150,694	3,360,722	2,474,621	5,835,343
Services/Operating Expenses	5000-5999	12,181,146	7,922,121	20,103,267	12,427,862	6,349,923	18,777,785	12,679,512	6,198,228	18,877,739
Capital Outlay	6000-6999	283,017	2,265,000	2,548,017	283,017	2,265,000	2,548,017	283,017	2,265,000	2,548,017
Other Outgo & Long Term Debt	7100-7499	0	1,291,159	1,291,159	0	1,291,159	1,291,159	0	1,291,159	1,291,159
Direct/Indirect Support	7300-7399	(2,220,208)	1,597,169	(623,039)	(4,755,271)	4,132,232	(623,039)	(4,807,832)	4,184,793	(623,039)
Interfund Transfers Out	7600-7629	1,113,656	0	1,113,656	1,153,656	0	1,153,656	1,193,656	0	1,193,656
Total Expenditures		125,263,987	108,422,494	233,686,481	130,311,539	88,779,856	219,091,394	132,771,081	87,062,167	219,833,248
Beginning Fund Balance		40,918,387	16,344,216	57,262,603	44,166,787	7,958,540	52,125,327	31,700,234	5,588,270	37,288,504
Projected Ending Fund Balance		44,166,787	7,958,540	52,125,327	31,700,234	5,588,270	37,288,504	18,318,002	5,860,816	24,178,818
Excess or (Deficit)		3,248,400	(8,385,676)	(5,137,276)	(12,466,553)	(2,370,270)	(14,836,823)	(13,382,232)	272,546	(13,109,686)
Revolving Cash		150,000	0	150,000	150,000	0	150,000	150,000	0	150,000
Stores		292,404	0	292,404	292,404	0	292,404	292,404	0	292,404
Prepaid Expenditures		168,840	0	168,840	73,520	0	73,520	0	0	0
Mandated Reserve for Contingencies		7,010,594	0	7,010,594	6,572,742	0	6,572,742	6,594,997	0	6,594,997
Other Designated or Restricted Funds			7,958,540	7,958,540		5,588,270	5,588,270	5,860,816	5,860,816	5,860,816
Unappropriated Reserve		36,544,949	0	36,544,949	24,611,568	0	24,611,569	11,280,601	0	11,280,601

**CAJON VALLEY UNION SCHOOL DISTRICT - GENERAL FUND
ASSUMPTIONS USED TO DEVELOP THE
2021-22 THROUGH 2023-24 MULTI-YEAR BUDGET PROJECTION
FOR 2021-22 ADOPTED BUDGET**

1. LCFF REVENUE ASSUMPTIONS:

- 2021-22 5.07% COLA applied to base, 71.01% Unduplicated
- 2022-23 2.48% COLA applied to base, 70.67% Unduplicated
- 2023-24 3.11% COLA applied to base, 70.58% Unduplicated

Statutory COLA was added to the base LCFF calculation for each year. This budget does not incorporate the proposed increase to concentration or supplemental grant funding. This is a potential increase of concentration funding of \$3 million which would be required to increase the number of staff serving students such as teachers, paraprofessionals, counselors, and nurses.

2. The 2021-22 budget includes new or additional one-time revenues including ESSER II, Inclusive Early Education Expansion Program (IEEEP), K-12 Strong Workforce Program, TUPE, In Person Instruction Grant (IPI), Extended Learning Opportunity Grant (ELO), and RSIG. Expenditures against these revenues are budgeted until they are exhausted and are not included in subsequent years. Carryover funding is not included in the adopted budget and will be included at First Interim.

3. 2021-22 District student enrollment is projected to decline by 960 students, with 918 of those students going to Bostonia Global Charter. With the 2020-21 ADA Hold Harmless, in 2021-22 we will be funded on a projected ADA of 14,987.13, which is the 2019-20 ADA less the students that shifted to Bostonia Global and other district authorized charters. Funded 2022-23 ADA is projected to further decrease to 14,062.64, reflecting charter school growth in all authorized charters and two years of enrollment decline due to the hold harmless.

4. The cost of step and column increases are estimated at 1.5% in the expenditure projections of each year. The current level of services and supplies is projected for each year with modest inflation of 2% where necessary.

6. Annual rate changes in STRS and PERS pension costs are included in the 2021-22 budget and subsequent years. STRS and PERS contribution increases will continue each year until established target rates are reached in 2022-23 for STRS and 2026-27 for PERS.

	2021-22	2022-23	2023-24
CalSTRS	16.92%	19.10%	19.10%
CalPERS	22.91%	26.10%	27.10%

7. The School Employees Fund Unemployment Insurance benefit contribution rate increased by nearly 25 times the historic rate, from 0.05% to 1.23%, for 2021-22. The rate is expected to drop and hold at 0.20% beginning 2022-23. This increase to the UI rate is an impact of \$1,500,000 in 2021-22. The increase to 0.20% from the historic rate of 0.05% causes an ongoing increase of about \$200,000 per year beginning 2022-23.

8. The Extended Day Program annual revenue was reduced to \$137,750 in 2020-21 and has been increased to \$1,837,452 in subsequent years as the program returns to normal operations.

9. Twenty-three certificated employees accepted the 2020-21 PARS Supplementary Retirement Plan (SRP). PARS debt schedules were not yet available when the budget was being created so neither the payments or the savings are currently built into the budget. These will be added in by 2021-22 First Interim.

10. 2021-22 through 2023-24 projections include a \$390,000 transfer into the Capital Reserve Fund from General Fund for bus lease payments and \$651,907 transfer into the Building Fund 2109 for solar lease payments, offset by electrical savings. Solar lease payment transfers will increase beginning 2021-22 as the tax subsidy decreases. The lease payment increase will be covered by payments from lease revenues with a small increase of transfers from the general fund.

14. Restricted Maintenance (RRMA) contributions meet the 3% contribution requirement for 2021-22 and subsequent years. The 3% calculation includes allowable expenditure reductions for ESSER, CARES, CRRSA and STRS-on-behalf expenditures which reduce the amount projected to be required in 2021-22 by \$719,629. Other large Federal and State one-time funds have not had legislation passed to exclude them from this calculation, including ESSER II, ESSER III, IPI, ELO, etc.

15. With the opening of Bostonia Global Charter in year 2021-22, District enrollment and ADA projections were reduced by the projected enrollment of the charter. Beginning in 2021-22, revenues generated by ADA were reduced, revenues from charter service and oversight fees were added, and direct employee and site-specific expenditures were removed from the General Fund expenditures.

16. The District has added teaching and classified positions and additional time to the budget using Federal and State COVID relief funds to create a safe working and learning environment while COVID restrictions are required, as well as to provide expanded learning opportunities. The expenditures for these additional positions and time have been removed from the subsequent years as funding expires.

17. The District has budgeted the following General Fund COVID relief revenues in the budget year 2020-2021:

ESSER – CARES Act	\$ 4,995,429
GEER – CARES Act, Learning Loss Mitigation Fund	\$ 1,146,348
CR Funds – CARES Act, Learning Loss Mitigation Fund	\$13,154,140
Prop 98 – CARES Act, Learning Loss Mitigation Fund	\$ 1,370,776
ESSER II – CRRSA Act (signed December 27, 2020)	\$11,711,100

ESSER II has \$4,000,000 budgeted for teacher retention under the allowable use “to maintain operations and continuity of services and continuing to employ existing staff” in both 2020-2021 and 2021-2022, providing one-time relief to the general fund for those expenditures. The \$4,000,000 expenditures are returned to the unrestricted general fund in 2022-2023 of the multi-year projection. ESSER III does not have enough information released to include in the budget at this point. ESSER III revenues and expenditures should have an update by First Interim.

19. Special Education revenues were projected with the compounded COLA of 4.05%.

20. Other proposals from the Governor’s budget which will be watched but were not yet incorporated into the budget include:

- Universal TK Planning Grant
- Additional reopening of schools and expanded learning time grants (IPI and ELO are in the budget)
- Increase to either the Concentration or Supplemental calculation for the LCFF
- Additional Special Education funding for addressing IEPs and pandemic impact concerns
- Special Education Early Intervention Grant
- Targeted Intervention Grant
- Child Nutrition Training and Kitchen infrastructure funds

21. Negotiations have not been settled for 2021-22. No salary settlements are included. A 3% increase to district health and welfare contributions are included in subsequent years.

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			23,564,040.15	24,380,697.72	31,941,411.21	34,774,905.44	29,787,970.81	24,670,272.69	38,964,304.35	39,021,498.56
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019		4,837,004.00	4,837,004.00	15,869,830.00	8,706,608.00	8,706,608.00	15,869,830.00	8,706,608.00	8,706,608.00
	8020-8079		146,461.00	832,734.00	129,722.00	577,474.00	1,636,176.00	13,424,171.00	6,385,688.00	1,046,148.00
	8080-8099		0.00	(396,566.00)	(793,133.00)	(528,755.00)	(528,755.00)	(528,755.00)	(528,755.00)	(528,755.00)
	8100-8299		428,846.78	12,523,101.45	1,202,420.71	734,561.10	801,524.69	1,215,133.71	747,091.61	756,388.12
	8300-8599		30,469.35	5,200,039.64	315,332.06	566,922.87	1,407,434.20	174,438.97	955,860.95	215,602.59
	8600-8799		765,402.32	762,936.93	2,146,070.90	1,311,038.79	1,430,554.88	2,168,760.98	1,333,403.15	1,349,995.49
	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			6,208,183.45	23,759,250.02	18,870,242.67	11,367,849.76	13,453,542.77	32,323,579.66	17,599,896.71	11,545,987.20
C. DISBURSEMENTS										
	1000-1999		996,198.00	8,143,919.00	8,612,960.00	8,178,685.00	8,290,467.00	8,171,918.00	8,274,329.00	8,398,028.00
	2000-2999		2,090,164.00	4,052,126.00	3,781,833.00	3,834,029.00	4,089,415.00	3,859,276.00	3,749,704.00	3,805,266.00
	3000-3999		3,005,748.00	4,760,842.00	4,849,614.00	4,757,502.00	4,836,024.00	4,725,123.00	4,751,648.00	4,975,511.00
	4000-4999		49,672.00	245,446.00	333,280.00	284,303.00	232,617.00	507,800.00	237,063.00	241,932.00
	5000-5999		806,315.00	1,035,606.00	1,154,958.00	1,227,606.00	939,870.00	731,001.00	1,090,963.00	862,428.00
	6000-6599		51,947.00	301,347.00	130,670.00	74,137.00	44,614.00	34,430.00	43,416.00	30,305.00
	7000-7499		0.00	0.00	0.00	645,579.50	0.00	0.00	645,579.50	0.00
	7600-7629		0.00	0.00	1,113,656.00	0.00	0.00	0.00	0.00	0.00
	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			7,000,044.00	18,539,286.00	19,976,971.00	19,001,841.50	18,433,007.00	18,029,548.00	18,792,702.50	18,313,470.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
	9111-9199									0.00
	9200-9299		14,449,621.18	10,763,065.19	9,152,728.66	7,542,392.13	3,855,836.14	0.00	0.00	0.00
	9310		(2,000,000.00)	(989,000.00)	450,000.00	(350,000.00)	0.00	0.00	1,250,000.00	0.00
	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9330		0.00	0.00	0.00	231,766.27	0.00	0.00	0.00	0.00
	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			0.00	12,449,621.18	9,774,065.19	7,424,158.40	3,855,836.14	0.00	1,250,000.00	0.00
<u>Liabilities and Deferred Inflows</u>										
	9500-9599		7,083,238.48	4,427,024.05	2,656,214.43	1,770,809.62	1,770,809.62	0.00	0.00	0.00
	9610		0.00	0.00	0.00	3,006,291.67	2,223,260.41	0.00	0.00	0.00
	9640		3,757,864.58	3,006,291.67	3,006,291.67	0.00	0.00	0.00	0.00	0.00
	9650		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			0.00	10,841,103.06	7,433,315.72	5,662,506.10	4,777,101.29	3,994,070.03	0.00	0.00
<u>Nonoperating</u>										
	9910		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS			0.00	1,608,518.12	2,340,749.47	3,940,222.56	2,647,057.11	(138,233.89)	1,250,000.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			816,657.57	7,560,713.49	2,833,494.23	(4,986,934.63)	(5,117,698.12)	14,294,031.66	57,194.21	(6,767,482.80)
F. ENDING CASH (A + E)			24,380,697.72	31,941,411.21	34,774,905.44	29,787,970.81	24,670,272.69	38,964,304.35	39,021,498.56	32,254,015.76
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		32,254,015.76	34,197,176.08	41,408,018.17	39,224,512.43				
B. RECEIPTS									
LCHF/Revenue Limit Sources									
Principal Apportionment	8010-8019	15,869,830.00	8,706,608.00	8,706,608.00	15,869,830.00			125,392,976.00	125,392,976.00
Property Taxes	8020-8079	1,046,148.00	10,762,771.00	4,812,281.00	1,046,147.00			41,845,921.00	41,845,921.00
Miscellaneous Funds	8080-8099	(925,321.00)	(462,661.00)	(462,661.00)	(925,322.00)			(6,609,439.00)	(6,609,439.00)
Federal Revenue	8100-8299	1,180,194.03	1,750,410.53	749,170.35	1,216,647.75	1,027,464.17		24,332,955.00	24,332,955.00
Other State Revenue	8300-8599	293,971.39	857,940.78	429,786.63	7,409,691.08	3,072,378.43		20,929,868.94	20,929,868.94
Other Local Revenue	8600-8799	2,106,400.90	3,124,118.78	1,337,113.28	2,631,921.18	2,170,705.96		22,638,423.54	22,638,423.54
Interfund Transfers In	8910-8929	0.00	0.00	0.00	18,500.00			18,500.00	18,500.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		19,571,223.32	24,739,188.09	15,572,298.26	27,267,415.01	6,270,548.56	0.00	228,549,205.48	228,549,205.48
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	8,452,898.00	8,432,121.00	8,297,640.00	8,449,186.08			92,698,349.08	92,698,349.08
Classified Salaries	2000-2999	4,070,191.00	3,980,582.00	3,827,800.00	3,945,847.17			45,086,233.17	45,086,233.17
Employee Benefits	3000-3999	4,715,296.00	4,789,037.00	4,793,744.00	14,107,236.47			65,067,325.47	65,067,325.47
Books and Supplies	4000-4999	170,980.00	265,075.00	267,197.00	257,861.00	3,308,287.51		6,401,513.51	6,401,513.51
Services	5000-5999	820,340.00	1,022,624.00	781,326.00	952,497.00	8,677,732.50		20,103,266.50	20,103,266.50
Capital Outlay	6000-6599	23,358.00	38,907.00	113,097.00	80,609.00	1,581,180.00		2,548,017.00	2,548,017.00
Other Outgo	7000-7499	0.00	0.00	0.00	(623,038.71)			668,120.29	668,120.29
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00			1,113,656.00	1,113,656.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		18,253,063.00	18,528,346.00	18,080,804.00	27,170,198.01	13,567,200.01	0.00	233,686,481.02	233,686,481.02
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00				0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	(10,000,379.00)			35,763,264.30	
Due From Other Funds	9310	625,000.00	1,000,000.00	325,000.00	(650,000.00)			(339,000.00)	
Stores	9320	0.00	0.00	0.00	0.00			0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00			231,766.27	
Other Current Assets	9340	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		625,000.00	1,000,000.00	325,000.00	(10,650,379.00)	0.00	0.00	35,656,030.57	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00			17,708,096.20	
Due To Other Funds	9610	0.00	0.00	0.00	0.00			5,229,552.08	
Current Loans	9640	0.00	0.00	0.00	0.00			9,770,447.92	
Unearned Revenues	9650	0.00	0.00	0.00	0.00			0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	32,708,096.20	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00			0.00	
TOTAL BALANCE SHEET ITEMS		625,000.00	1,000,000.00	325,000.00	(10,650,379.00)	0.00	0.00	2,947,934.37	
E. NET INCREASE/DECREASE (B - C + D)		1,943,160.32	7,210,842.09	(2,183,505.74)	(10,553,162.00)	(7,296,651.45)	0.00	(2,189,341.17)	(5,137,275.54)
F. ENDING CASH (A + E)		34,197,176.08	41,408,018.17	39,224,512.43	28,671,350.43				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								21,374,698.98	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			28,671,350.43	28,671,350.43	28,671,350.43	28,671,350.43	28,671,350.43	28,671,350.43	28,671,350.43	28,671,350.43
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment										
Property Taxes										
Miscellaneous Funds										
Federal Revenue										
Other State Revenue										
Other Local Revenue										
Interfund Transfers In										
All Other Financing Sources										
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries										
Classified Salaries										
Employee Benefits										
Books and Supplies										
Services										
Capital Outlay										
Other Outgo										
Interfund Transfers Out										
All Other Financing Uses										
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury										
Accounts Receivable										
Due From Other Funds										
Stores										
Prepaid Expenditures										
Other Current Assets										
Deferred Outflows of Resources										
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable										
Due To Other Funds										
Current Loans										
Unearned Revenues										
Deferred Inflows of Resources										
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing										
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			28,671,350.43	28,671,350.43	28,671,350.43	28,671,350.43	28,671,350.43	28,671,350.43	28,671,350.43	28,671,350.43
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		28,671,350.43	28,671,350.43	28,671,350.43	28,671,350.43				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		28,671,350.43	28,671,350.43	28,671,350.43	28,671,350.43				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								28,671,350.43	

Cajon Valley Union (67991) - 2021-22 Adopted Budget		5/28/2021			
	2020-21	2021-22	2022-23	2023-24	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	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	\$122,543,362	\$123,180,382	\$118,413,547	\$120,689,864	
Grade Span Adjustment	5,593,222	5,596,875	5,133,581	5,178,674	
Supplemental Grant	18,256,900	18,288,946	17,462,151	17,767,603	
Concentration Grant	10,404,691	10,308,620	9,679,918	9,805,159	
Add-ons: Targeted Instructional Improvement Block Grant	1,264,633	1,264,633	1,264,633	1,264,633	
Add-ons: Home-to-School Transportation	946,780	946,780	946,780	946,780	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$159,009,588	\$159,586,236	\$152,900,610	\$155,652,713	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	159,009,588	159,586,236	152,900,610	155,652,713	
LCFF Entitlement Per ADA	\$ 10,149	\$ 10,648	\$ 10,873	\$ 11,200	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 92,805,397	\$ 96,740,089	\$ 92,521,025	\$ 95,911,383	
EPA (for LCFF Calculation purposes)	\$ 29,956,113	\$ 28,652,887	\$ 26,885,416	\$ 26,569,390	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ 41,845,921	\$ 41,845,921	\$ 41,845,921	\$ 41,845,921	
In-Lieu of Property Taxes (Object Code 8096)	(5,597,843)	(7,652,661)	(8,351,752)	(8,673,981)	
<i>Property Taxes net of In-Lieu</i>	<i>\$ 36,248,078</i>	<i>\$ 34,193,260</i>	<i>\$ 33,494,169</i>	<i>\$ 33,171,940</i>	
TOTAL FUNDING	159,009,588	159,586,236	152,900,610	155,652,713	
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	159,009,588	159,586,236	152,900,610	155,652,713	

SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual	37.69258175%	37.69000000%	37.69000000%	37.69000000%
% of Adjusted Revenue Limit - P-2	37.69258175%	37.69000000%	37.69000000%	37.69000000%
EPA (for LCFF Calculation purposes)	\$ 29,956,113	\$ 28,652,887	\$ 26,885,416	\$ 26,569,390
EPA, Current Year (Object Code 8012)	\$ 29,956,113	\$ 28,652,887	\$ 26,885,416	\$ 26,569,390
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Object Code 8019)	\$ 42,085.00	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)				
Accrual (from Data Entry tab)	-	-	-	-

LCAP Percentage to Increase or Improve Services				
Base Grant (Excludes add-ons for TIIIG and Transportation)	\$ 128,136,584	\$ 128,777,257	\$ 123,547,128	\$ 125,868,538
Supplemental and Concentration Grant funding in the LCAP year	\$ 28,661,591	\$ 28,597,566	\$ 27,142,069	\$ 27,572,762
Percentage to Increase or Improve Services	22.37%	22.21%	21.97%	21.91%

SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment	15,776	14,830	14,606	14,429
COE Enrollment	19	5	5	5
Total Enrollment	15,795	14,835	14,611	14,434
Unduplicated Pupil Count	11,304	10,344	10,297	10,317
COE Unduplicated Pupil Count	18	4	4	4
Total Unduplicated Pupil Count	11,322	10,348	10,301	10,321
Rolling %, Supplemental Grant	71.2400%	71.0100%	70.6700%	70.5800%
Rolling %, Concentration Grant	71.2400%	71.0100%	70.6700%	70.5800%

Cajon Valley Union (67991) - 2021-22 Adopted Budget		5/28/2021			
	2020-21	2021-22	2022-23	2023-24	
SUMMARY OF LCFF ADA					
Prior Year ADA for the Hold Harmless - (net of current year charter shift)					
Grades TK-3	6,972.14	6,640.59	5,948.90	5,818.75	
Grades 4-6	4,950.36	4,692.91	4,980.85	4,911.50	
Grades 7-8	3,716.54	3,631.99	3,111.25	3,145.45	
Grades 9-12	-	-	-	-	
LCFF Subtotal	15,639.04	14,965.49	14,041.00	13,875.70	
NSS	-	-	-	-	
Combined Subtotal	15,639.04	14,965.49	14,041.00	13,875.70	
Current Year ADA					
Grades TK-3	6,972.14	5,948.90	5,818.75	5,656.30	
Grades 4-6	4,950.36	5,028.35	4,911.50	4,888.70	
Grades 7-8	3,716.54	3,111.25	3,145.45	3,162.55	
Grades 9-12	-	-	-	-	
LCFF Subtotal	15,639.04	14,088.50	13,875.70	13,707.55	
NSS	-	-	-	-	
Combined Subtotal	15,639.04	14,088.50	13,875.70	13,707.55	
Change in LCFF ADA (excludes NSS ADA)	-	(876.99)	(165.30)	(168.15)	
	No Change	Decline	Decline	Decline	
Funded LCFF ADA for the Hold Harmless					
Grades TK-3	6,972.14	6,640.59	5,948.90	5,818.75	
Grades 4-6	4,950.36	4,692.91	4,980.85	4,911.50	
Grades 7-8	3,716.54	3,631.99	3,111.25	3,145.45	
Grades 9-12	-	-	-	-	
Subtotal	15,639.04	14,965.49	14,041.00	13,875.70	
	<i>Current</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	
Funded NSS ADA					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	-	-	-	-	
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	
NPS, CDS, & COE Operated					
Grades TK-3	10.66	6.53	6.53	6.53	
Grades 4-6	14.17	11.67	11.67	11.67	
Grades 7-8	3.85	3.44	3.44	3.44	
Grades 9-12	-	-	-	-	
Subtotal	28.68	21.64	21.64	21.64	
ACTUAL ADA (Current Year Only)					
Grades TK-3	6,982.80	5,955.43	5,825.28	5,662.83	
Grades 4-6	4,964.53	5,040.02	4,923.17	4,900.37	
Grades 7-8	3,720.39	3,114.69	3,148.89	3,165.99	
Grades 9-12	-	-	-	-	
Total Actual ADA	15,667.72	14,110.14	13,897.34	13,729.19	
TOTAL FUNDED ADA					
Grades TK-3	6,982.80	6,647.12	5,955.43	5,825.28	
Grades 4-6	4,964.53	4,704.58	4,992.52	4,923.17	
Grades 7-8	3,720.39	3,635.43	3,114.69	3,148.89	
Grades 9-12	-	-	-	-	
Total	15,667.72	14,987.13	14,062.64	13,897.34	
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	876.99	165.30	168.15	

Cajon Valley Union (67991) - 2021-22 Adopted Budget		5/28/2021			
		2020-21	2021-22	2022-23	2023-24
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	10,405	\$ 10,918	\$ 11,166	\$ 11,508
Grades 4-6	\$	9,567	\$ 10,038	\$ 10,267	\$ 10,581
Grades 7-8	\$	9,851	\$ 10,336	\$ 10,572	\$ 10,896
Grades 9-12	\$	11,713	\$ 12,290	\$ 12,570	\$ 12,954
Base Grants					
Grades TK-3	\$	7,702	\$ 8,092	\$ 8,293	\$ 8,551
Grades 4-6	\$	7,818	\$ 8,214	\$ 8,418	\$ 8,680
Grades 7-8	\$	8,050	\$ 8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$	9,329	\$ 9,802	\$ 10,045	\$ 10,357
Grade Span Adjustment					
Grades TK-3	\$	801	\$ 842	\$ 862	\$ 889
Grades 9-12	\$	243	\$ 255	\$ 261	\$ 269
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	8,503	\$ 8,934	\$ 9,155	\$ 9,440
Grades 4-6	\$	7,818	\$ 8,214	\$ 8,418	\$ 8,680
Grades 7-8	\$	8,050	\$ 8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$	9,572	\$ 10,057	\$ 10,306	\$ 10,626
Prorated Base Grants					
Grades TK-3	\$	7,702	\$ 8,092	\$ 8,293	\$ 8,551
Grades 4-6	\$	7,818	\$ 8,214	\$ 8,418	\$ 8,680
Grades 7-8	\$	8,050	\$ 8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$	9,329	\$ 9,802	\$ 10,045	\$ 10,357
Prorated Grade Span Adjustment					
Grades TK-3	\$	801	\$ 842	\$ 862	\$ 889
Grades 9-12	\$	243	\$ 255	\$ 261	\$ 269
Supplemental Grant					
Maximum - 1.00 ADA, 100% UPP		20%	20%	20%	20%
Grades TK-3	\$	1,701	\$ 1,787	\$ 1,831	\$ 1,888
Grades 4-6	\$	1,564	\$ 1,643	\$ 1,684	\$ 1,736
Grades 7-8	\$	1,610	\$ 1,692	\$ 1,734	\$ 1,788
Grades 9-12	\$	1,914	\$ 2,011	\$ 2,061	\$ 2,125
Actual - 1.00 ADA, Local UPP as follows:					
		71.24%	71.01%	70.67%	70.58%
Grades TK-3	\$	1,212	\$ 1,269	\$ 1,294	\$ 1,333
Grades 4-6	\$	1,114	\$ 1,167	\$ 1,190	\$ 1,225
Grades 7-8	\$	1,147	\$ 1,201	\$ 1,225	\$ 1,262
Grades 9-12	\$	1,364	\$ 1,428	\$ 1,457	\$ 1,500
Concentration Grant (>55% population)					
		50%	50%	50%	50%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	4,252	\$ 4,467	\$ 4,578	\$ 4,720
Grades 4-6	\$	3,909	\$ 4,107	\$ 4,209	\$ 4,340
Grades 7-8	\$	4,025	\$ 4,229	\$ 4,334	\$ 4,469
Grades 9-12	\$	4,786	\$ 5,029	\$ 5,153	\$ 5,313
Actual - 1.00 ADA, Local UPP >55% as follows:					
		16.2400%	16.0100%	15.6700%	15.5800%
Grades TK-3	\$	690	\$ 715	\$ 717	\$ 735
Grades 4-6	\$	635	\$ 658	\$ 660	\$ 676
Grades 7-8	\$	654	\$ 677	\$ 679	\$ 696
Grades 9-12	\$	777	\$ 805	\$ 807	\$ 828

GENERAL FUND SUMMARY

2020-21 ESTIMATED ACTUALS

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2021-22 ADOPTED BUDGET

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	157,410,428.00	1,095,449.00	158,505,877.00	159,586,236.00	1,043,222.00	160,629,458.00	1.3%
2) Federal Revenue		8100-8299	662,915.46	45,029,764.40	45,692,679.86	656,916.00	23,676,039.00	24,332,955.00	-46.7%
3) Other State Revenue		8300-8599	2,988,689.71	25,251,245.61	28,239,935.32	2,762,035.00	18,167,833.94	20,929,868.94	-25.9%
4) Other Local Revenue		8600-8799	3,889,914.31	15,424,350.93	19,314,265.24	9,011,034.00	13,627,389.54	22,638,423.54	17.2%
5) TOTAL, REVENUES			164,951,947.48	86,800,809.94	251,752,757.42	172,016,221.00	56,514,484.48	228,530,705.48	-9.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	60,749,286.44	30,329,298.16	91,078,584.60	57,358,680.13	35,339,668.95	92,698,349.08	1.8%
2) Classified Salaries		2000-2999	19,197,322.38	21,558,982.24	40,756,304.62	20,650,971.15	24,435,262.02	45,086,233.17	10.6%
3) Employee Benefits		3000-3999	31,038,926.77	27,535,020.40	58,573,947.17	32,666,503.80	32,400,821.67	65,067,325.47	11.1%
4) Books and Supplies		4000-4999	4,939,744.58	10,533,347.81	15,473,092.39	3,230,221.00	3,171,292.51	6,401,513.51	-58.6%
5) Services and Other Operating Expenditures		5000-5999	13,506,386.73	11,984,553.74	25,490,940.47	12,181,145.70	7,922,120.80	20,103,266.50	-21.1%
6) Capital Outlay		6000-6999	2,102,305.14	6,217,465.04	8,319,770.18	283,017.00	2,265,000.00	2,548,017.00	-69.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	1,291,158.25	1,291,158.25	0.00	1,291,159.00	1,291,159.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,733,276.72)	2,226,487.15	(506,789.57)	(2,220,207.51)	1,597,168.80	(623,038.71)	22.9%
9) TOTAL, EXPENDITURES			128,800,695.32	111,676,312.79	240,477,008.11	124,150,331.27	108,422,493.75	232,572,825.02	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			36,151,252.16	(24,875,502.85)	11,275,749.31	47,865,889.73	(51,908,009.27)	(4,042,119.54)	-135.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	18,500.00	0.00	18,500.00	18,500.00	0.00	18,500.00	0.0%
b) Transfers Out		7600-7629	1,041,907.00	0.00	1,041,907.00	1,113,656.00	0.00	1,113,656.00	6.9%
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	(37,493,461.14)	37,493,461.14	0.00	(43,522,333.33)	43,522,333.33	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(38,516,868.14)	37,493,461.14	(1,023,407.00)	(44,617,489.33)	43,522,333.33	(1,095,156.00)	7.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,365,615.98)	12,617,958.29	10,252,342.31	3,248,400.40	(8,385,675.94)	(5,137,275.54)	-150.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	43,284,002.78	3,726,257.48	47,010,260.26	40,918,386.80	16,344,215.77	57,262,602.57	21.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,284,002.78	3,726,257.48	47,010,260.26	40,918,386.80	16,344,215.77	57,262,602.57	21.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,284,002.78	3,726,257.48	47,010,260.26	40,918,386.80	16,344,215.77	57,262,602.57	21.8%
2) Ending Balance, June 30 (E + F1e)			40,918,386.80	16,344,215.77	57,262,602.57	44,166,787.20	7,958,539.83	52,125,327.03	-9.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	292,404.03	0.00	292,404.03	292,404.03	0.00	292,404.03	0.0%
Prepaid Items		9713	268,956.32	0.00	268,956.32	168,839.83	0.00	168,839.83	-37.2%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	16,344,215.77	16,344,215.77	0.00	7,958,539.83	7,958,539.83	-51.3%
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	7,245,567.45	0.00	7,245,567.45	7,010,594.43	0.00	7,010,594.43	-3.2%
Unassigned/Unappropriated Amount		9790	32,961,459.00	0.00	32,961,459.00	36,544,948.91	0.00	36,544,948.91	10.9%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	92,805,397.00	0.00	92,805,397.00	96,740,089.00	0.00	96,740,089.00	4.2%
Education Protection Account State Aid - Current Year		8012	29,956,113.00	0.00	29,956,113.00	28,652,887.00	0.00	28,652,887.00	-4.4%
State Aid - Prior Years		8019	(1,599,160.00)	0.00	(1,599,160.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	214,191.00	0.00	214,191.00	214,191.00	0.00	214,191.00	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	35,904,141.00	0.00	35,904,141.00	35,904,141.00	0.00	35,904,141.00	0.0%
Unsecured Roll Taxes		8042	1,111,397.00	0.00	1,111,397.00	1,111,397.00	0.00	1,111,397.00	0.0%
Prior Years' Taxes		8043	15,638.00	0.00	15,638.00	15,638.00	0.00	15,638.00	0.0%
Supplemental Taxes		8044	1,848,928.00	0.00	1,848,928.00	1,848,928.00	0.00	1,848,928.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(35,520.00)	0.00	(35,520.00)	(35,520.00)	0.00	(35,520.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,787,146.00	0.00	2,787,146.00	2,787,146.00	0.00	2,787,146.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			163,008,271.00	0.00	163,008,271.00	167,238,897.00	0.00	167,238,897.00	2.6%
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	(5,597,843.00)	0.00	(5,597,843.00)	(7,652,661.00)	0.00	(7,652,661.00)	36.7%
Property Taxes Transfers		8097	0.00	1,095,449.00	1,095,449.00	0.00	1,043,222.00	1,043,222.00	-4.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			157,410,428.00	1,095,449.00	158,505,877.00	159,586,236.00	1,043,222.00	160,629,458.00	1.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,504,484.00	3,504,484.00	0.00	3,504,484.00	3,504,484.00	0.0%
Special Education Discretionary Grants		8182	0.00	393,785.00	393,785.00	0.00	410,785.00	410,785.00	4.3%
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	6,915.46	0.00	6,915.46	6,916.00	0.00	6,916.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		7,282,405.88	7,282,405.88		6,212,665.00	6,212,665.00	-14.7%
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		884,344.36	884,344.36		847,041.00	847,041.00	-4.2%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		939,920.85	939,920.85		600,000.00	600,000.00	-36.2%
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		986,942.31	986,942.31		452,177.00	452,177.00	-54.2%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	656,000.00	31,037,882.00	31,693,882.00	650,000.00	11,648,887.00	12,298,887.00	-61.2%
TOTAL, FEDERAL REVENUE			662,915.46	45,029,764.40	45,692,679.86	656,916.00	23,676,039.00	24,332,955.00	-46.7%
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	893,841.00	893,841.00	0.00	893,841.00	893,841.00	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	503,808.00	0.00	503,808.00	503,808.00	0.00	503,808.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,449,881.71	801,199.00	3,251,080.71	2,258,227.00	737,687.00	2,995,914.00	-7.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		158,994.38	158,994.38		98,265.00	98,265.00	-38.2%
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		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	35,000.00	23,397,211.23	23,432,211.23	0.00	16,438,040.94	16,438,040.94	-29.8%
TOTAL, OTHER STATE REVENUE			2,988,689.71	25,251,245.61	28,239,935.32	2,762,035.00	18,167,833.94	20,929,868.94	-25.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	311,549.87	0.00	311,549.87	25,000.00	0.00	25,000.00	-92.0%
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	44,051.00	0.00	44,051.00	44,051.00	0.00	44,051.00	0.0%
Interest		8660	700,500.00	0.00	700,500.00	700,000.00	0.00	700,000.00	-0.1%
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	5,000.00	0.00	5,000.00	50,000.00	0.00	50,000.00	900.0%
Interagency Services		8677	214,500.00	3,660,062.54	3,874,562.54	4,029,500.00	3,660,062.54	7,689,562.54	98.5%
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	2,614,313.44	2,196,987.39	4,811,300.83	4,162,483.00	240,732.00	4,403,215.00	-8.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		9,567,301.00	9,567,301.00		9,726,595.00	9,726,595.00	1.7%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,889,914.31	15,424,350.93	19,314,265.24	9,011,034.00	13,627,389.54	22,638,423.54	17.2%
TOTAL, REVENUES			164,951,947.48	86,800,809.94	251,752,757.42	172,016,221.00	56,514,484.48	228,530,705.48	-9.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	48,777,614.77	25,210,204.59	73,987,819.36	46,032,994.00	30,705,752.43	76,738,746.43	3.7%
Certificated Pupil Support Salaries		1200	4,378,967.00	1,276,557.47	5,655,524.47	4,353,214.13	1,268,389.52	5,621,603.65	-0.6%
Certificated Supervisors' and Administrators' Salaries		1300	7,077,032.00	2,429,763.98	9,506,795.98	6,729,618.00	2,224,294.00	8,953,912.00	-5.8%
Other Certificated Salaries		1900	515,672.67	1,412,772.12	1,928,444.79	242,854.00	1,141,233.00	1,384,087.00	-28.2%
TOTAL, CERTIFICATED SALARIES			60,749,286.44	30,329,298.16	91,078,584.60	57,358,680.13	35,339,668.95	92,698,349.08	1.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	210,766.93	13,877,142.84	14,087,909.77	1,377,236.00	17,810,106.69	19,187,342.69	36.2%
Classified Support Salaries		2200	8,016,675.19	3,418,229.56	11,434,904.75	8,543,459.59	3,735,920.89	12,279,380.48	7.4%
Classified Supervisors' and Administrators' Salaries		2300	2,546,521.06	693,926.82	3,240,447.88	2,572,792.00	520,796.00	3,093,588.00	-4.5%
Clerical, Technical and Office Salaries		2400	7,349,164.09	1,217,235.10	8,566,399.19	7,147,768.89	1,088,409.44	8,236,178.33	-3.9%
Other Classified Salaries		2900	1,074,195.11	2,352,447.92	3,426,643.03	1,009,714.67	1,280,029.00	2,289,743.67	-33.2%
TOTAL, CLASSIFIED SALARIES			19,197,322.38	21,558,982.24	40,756,304.62	20,650,971.15	24,435,262.02	45,086,233.17	10.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	9,875,706.71	13,655,071.76	23,530,778.47	9,650,028.00	15,621,836.67	25,271,864.67	7.4%
PERS		3201-3202	3,897,790.55	4,162,861.98	8,060,652.53	4,790,866.00	5,313,837.00	10,104,703.00	25.4%
OASDI/Medicare/Alternative		3301-3302	2,431,350.96	2,206,256.33	4,637,607.29	2,423,574.86	2,325,799.00	4,749,373.86	2.4%
Health and Welfare Benefits		3401-3402	10,642,264.05	5,331,874.10	15,974,138.15	10,984,831.00	6,298,652.00	17,283,483.00	8.2%
Unemployment Insurance		3501-3502	78,657.49	50,284.75	128,942.24	953,809.06	629,973.00	1,583,782.06	1128.3%
Workers' Compensation		3601-3602	2,889,806.01	1,771,372.64	4,661,178.65	2,696,540.88	1,978,045.00	4,674,585.88	0.3%
OPEB, Allocated		3701-3702	1,175,308.00	341,898.84	1,517,206.84	1,146,939.00	232,679.00	1,379,618.00	-9.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	48,043.00	15,400.00	63,443.00	19,915.00	0.00	19,915.00	-68.6%
TOTAL, EMPLOYEE BENEFITS			31,038,926.77	27,535,020.40	58,573,947.17	32,666,503.80	32,400,821.67	65,067,325.47	11.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	52,373.00	360,459.71	412,832.71	2,373.00	360,094.00	362,467.00	-12.2%
Books and Other Reference Materials		4200	335,992.66	199,369.05	535,361.71	7,291.00	60,533.00	67,824.00	-87.3%
Materials and Supplies		4300	3,674,659.51	5,550,282.32	9,224,941.83	2,848,734.00	2,488,608.11	5,337,342.11	-42.1%
Noncapitalized Equipment		4400	876,719.41	4,423,236.73	5,299,956.14	371,823.00	262,057.40	633,880.40	-88.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,939,744.58	10,533,347.81	15,473,092.39	3,230,221.00	3,171,292.51	6,401,513.51	-58.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	300,001.92	300,001.92	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	282,514.68	256,395.79	538,910.47	295,526.00	87,936.72	383,462.72	-28.8%
Dues and Memberships		5300	93,341.00	230.00	93,571.00	85,130.00	230.00	85,360.00	-8.8%
Insurance		5400 - 5450	1,400,701.00	0.00	1,400,701.00	1,400,000.00	0.00	1,400,000.00	-0.1%
Operations and Housekeeping Services		5500	2,807,660.00	0.00	2,807,660.00	3,117,330.00	0.00	3,117,330.00	11.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	736,729.00	1,279,239.02	2,015,968.02	780,361.00	1,281,978.00	2,062,339.00	2.3%
Transfers of Direct Costs		5710	(281,499.96)	281,499.96	0.00	(125,946.00)	125,946.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(9,771.00)	(6,800.00)	(16,571.00)	(28,704.00)	(10,300.00)	(39,004.00)	135.4%
Professional/Consulting Services and Operating Expenditures		5800	6,687,122.79	9,840,242.89	16,527,365.68	4,785,533.70	6,410,639.08	11,196,172.78	-32.3%
Communications		5900	1,789,589.22	33,744.16	1,823,333.38	1,871,915.00	25,691.00	1,897,606.00	4.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,506,386.73	11,984,553.74	25,490,940.47	12,181,145.70	7,922,120.80	20,103,266.50	-21.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,001,514.38	1,001,514.38	0.00	2,000,000.00	2,000,000.00	99.7%
Buildings and Improvements of Buildings		6200	0.00	3,597,941.53	3,597,941.53	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	1,726,092.24	1,256,260.75	2,982,352.99	283,017.00	265,000.00	548,017.00	-81.6%
Equipment Replacement		6500	376,212.90	361,748.38	737,961.28	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,102,305.14	6,217,465.04	8,319,770.18	283,017.00	2,265,000.00	2,548,017.00	-69.4%
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	721,596.00	721,596.00	0.00	721,596.00	721,596.00	0.0%
Payments to County Offices		7142	0.00	569,562.25	569,562.25	0.00	569,563.00	569,563.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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)			0.00	1,291,158.25	1,291,158.25	0.00	1,291,159.00	1,291,159.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,226,487.15)	2,226,487.15	0.00	(1,597,168.80)	1,597,168.80	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(506,789.57)	0.00	(506,789.57)	(623,038.71)	0.00	(623,038.71)	22.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,733,276.72)	2,226,487.15	(506,789.57)	(2,220,207.51)	1,597,168.80	(623,038.71)	22.9%
TOTAL, EXPENDITURES			128,800,695.32	111,676,312.79	240,477,008.11	124,150,331.27	108,422,493.75	232,572,825.02	-3.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	18,500.00	0.00	18,500.00	18,500.00	0.00	18,500.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			18,500.00	0.00	18,500.00	18,500.00	0.00	18,500.00	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	1,041,907.00	0.00	1,041,907.00	1,113,656.00	0.00	1,113,656.00	6.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,041,907.00	0.00	1,041,907.00	1,113,656.00	0.00	1,113,656.00	6.9%
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	(37,493,461.14)	37,493,461.14	0.00	(43,522,333.33)	43,522,333.33	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			(37,493,461.14)	37,493,461.14	0.00	(43,522,333.33)	43,522,333.33	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(38,516,868.14)	37,493,461.14	(1,023,407.00)	(44,617,489.33)	43,522,333.33	(1,095,156.00)	7.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	157,410,428.00	1,095,449.00	158,505,877.00	159,586,236.00	1,043,222.00	160,629,458.00	1.3%
2) Federal Revenue		8100-8299	662,915.46	45,029,764.40	45,692,679.86	656,916.00	23,676,039.00	24,332,955.00	-46.7%
3) Other State Revenue		8300-8599	2,988,689.71	25,251,245.61	28,239,935.32	2,762,035.00	18,167,833.94	20,929,868.94	-25.9%
4) Other Local Revenue		8600-8799	3,889,914.31	15,424,350.93	19,314,265.24	9,011,034.00	13,627,389.54	22,638,423.54	17.2%
5) TOTAL, REVENUES			164,951,947.48	86,800,809.94	251,752,757.42	172,016,221.00	56,514,484.48	228,530,705.48	-9.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	72,249,658.68	72,793,231.42	145,042,890.10	69,862,711.96	81,575,737.30	151,438,449.26	4.4%
2) Instruction - Related Services		2000-2999	17,021,114.45	10,153,458.93	27,174,573.38	15,690,878.94	8,950,176.41	24,641,055.35	-9.3%
3) Pupil Services		3000-3999	12,147,449.73	8,635,826.62	20,783,276.35	13,132,468.39	7,878,049.28	21,010,517.67	1.1%
4) Ancillary Services		4000-4999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services		5000-5999	42,834.00	0.00	42,834.00	102,033.00	0.00	102,033.00	138.2%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	18,357,693.20	7,042,960.94	25,400,654.14	16,300,920.63	1,828,796.76	18,129,717.39	-28.6%
8) Plant Services		8000-8999	8,940,758.92	11,759,676.63	20,700,435.55	9,020,131.35	6,898,575.00	15,918,706.35	-23.1%
9) Other Outgo		9000-9999	41,186.34	1,291,158.25	1,332,344.59	41,187.00	1,291,159.00	1,332,346.00	0.0%
10) TOTAL, EXPENDITURES		Except 7600-7699	128,800,695.32	111,676,312.79	240,477,008.11	124,150,331.27	108,422,493.75	232,572,825.02	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			36,151,252.16	(24,875,502.85)	11,275,749.31	47,865,889.73	(51,908,009.27)	(4,042,119.54)	-135.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	18,500.00	0.00	18,500.00	18,500.00	0.00	18,500.00	0.0%
b) Transfers Out		7600-7629	1,041,907.00	0.00	1,041,907.00	1,113,656.00	0.00	1,113,656.00	6.9%
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	(37,493,461.14)	37,493,461.14	0.00	(43,522,333.33)	43,522,333.33	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(38,516,868.14)	37,493,461.14	(1,023,407.00)	(44,617,489.33)	43,522,333.33	(1,095,156.00)	7.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,365,615.98)	12,617,958.29	10,252,342.31	3,248,400.40	(8,385,675.94)	(5,137,275.54)	-150.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	43,284,002.78	3,726,257.48	47,010,260.26	40,918,386.80	16,344,215.77	57,262,602.57	21.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,284,002.78	3,726,257.48	47,010,260.26	40,918,386.80	16,344,215.77	57,262,602.57	21.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,284,002.78	3,726,257.48	47,010,260.26	40,918,386.80	16,344,215.77	57,262,602.57	21.8%
2) Ending Balance, June 30 (E + F1e)			40,918,386.80	16,344,215.77	57,262,602.57	44,166,787.20	7,958,539.83	52,125,327.03	-9.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	292,404.03	0.00	292,404.03	292,404.03	0.00	292,404.03	0.0%
Prepaid Items		9713	268,956.32	0.00	268,956.32	168,839.83	0.00	168,839.83	-37.2%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	16,344,215.77	16,344,215.77	0.00	7,958,539.83	7,958,539.83	-51.3%
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	7,245,567.45	0.00	7,245,567.45	7,010,594.43	0.00	7,010,594.43	-3.2%
Unassigned/Unappropriated Amount		9790	32,961,459.00	0.00	32,961,459.00	36,544,948.91	0.00	36,544,948.91	10.9%

Resource	Description	2020-21		2021-22
		Estimated	Actuals	Budget
6300	Lottery: Instructional Materials		4,961,029.52	5,280,478.52
7425	Expanded Learning Opportunities (ELO) Grant		10,135,374.00	2,656,516.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta		1,102,408.00	0.00
9010	Other Restricted Local		145,404.25	21,545.31
Total, Restricted Balance			16,344,215.77	7,958,539.83

SUPPLEMENTAL SACS

FORM CB – SCHOOL DISTRICT CERTIFICATION

FORM 01CS – CRITERIA AND STANDARDS REVIEW

FORM A – AVERAGE DAILY ATTENDANCE

FORM CC – WORKER'S COMPENSATION CERTIFICATION

FORM CEA – ESTIMATED ACTUALS CLASSROOM COMP.

FORM CEB – 2021-22 BUDGET CLASSROOM COMP.

FORM MYP – MULTIYEAR PROJECTIONS

ANNUAL BUDGET REPORT:
July 1, 2021 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: www.cajonvalley.net/Page/125
Date: June 03 - June 07, 2021

Place: 750 E. Main St, El Cajon, CA 92020
Date: June 08, 2021
Time: 05:30 PM

Adoption Date: June 22, 2021

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

Contact person for additional information on the budget reports:

Name: Miranda Durning Telephone: 619-588-3071

Title: Director, Fiscal Services E-mail: durningm@cajonvalley.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
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 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:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
		<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? Adoption date of the LCAP or an update to the LCAP: 		X
S9	Local Control and Accountability Plan (LCAP)			Jun 22, 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	

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	15,888	15,910		
Charter School				
Total ADA	15,888	15,910	N/A	Met
Second Prior Year (2019-20)				
District Regular	15,783	15,746		
Charter School				
Total ADA	15,783	15,746	0.2%	Met
First Prior Year (2020-21)				
District Regular	15,604	15,668		
Charter School		0		
Total ADA	15,604	15,668	N/A	Met
Budget Year (2021-22)				
District Regular	14,987			
Charter School	0			
Total ADA	14,987			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	16,581	16,666		
Charter School				
Total Enrollment	16,581	16,666	N/A	Met
Second Prior Year (2019-20)				
District Regular	16,541	16,419		
Charter School				
Total Enrollment	16,541	16,419	0.7%	Met
First Prior Year (2020-21)				
District Regular	16,359	15,776		
Charter School				
Total Enrollment	16,359	15,776	3.6%	Not Met
Budget Year (2021-22)				
District Regular	14,835			
Charter School				
Total Enrollment	14,835			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

- 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	15,910	16,666	
Charter School		0	
Total ADA/Enrollment	15,910	16,666	95.5%
Second Prior Year (2019-20)			
District Regular	15,656	16,419	
Charter School			
Total ADA/Enrollment	15,656	16,419	95.4%
First Prior Year (2020-21)			
District Regular	15,668	15,776	
Charter School	0		
Total ADA/Enrollment	15,668	15,776	99.3%
		Historical Average Ratio:	96.7%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	97.2%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	14,110	14,835		
Charter School	0			
Total ADA/Enrollment	14,110	14,835	95.1%	Met
1st Subsequent Year (2022-23)				
District Regular	13,897	14,611		
Charter School				
Total ADA/Enrollment	13,897	14,611	95.1%	Met
2nd Subsequent Year (2023-24)				
District Regular	13,729	14,434		
Charter School				
Total ADA/Enrollment	13,729	14,434	95.1%	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 COLA¹ and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	15,667.72	14,987.13	14,062.64	13,897.34
b. Prior Year ADA (Funded)		15,667.72	14,987.13	14,062.64
c. Difference (Step 1a minus Step 1b)		(680.59)	(924.49)	(165.30)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-4.34%	-6.17%	-1.18%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		159,009,588.00	159,586,236.00	152,900,610.00
b1. COLA percentage		5.07%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		8,061,786.11	3,957,738.65	4,755,208.97
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)		0.73%	-3.69%	1.93%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-0.27% to 1.73%	-4.69% to -2.69%	.93% to 2.93%

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)	41,845,921.00	41,845,921.00		
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)	164,607,431.00	167,238,897.00	161,252,362.00	164,326,694.00
District's Projected Change in LCFF Revenue:		1.60%	-3.58%	1.91%
LCFF Revenue Standard:		-2.7% to 1.73%	-4.69% to -2.69%	.93% to 2.93%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	115,088,195.59	127,743,461.00	90.1%
Second Prior Year (2019-20)	116,268,855.49	128,016,712.15	90.8%
First Prior Year (2020-21)	110,985,535.59	128,800,695.32	86.2%
	Historical Average Ratio:		89.0%

	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):	86.0% to 92.0%	86.0% to 92.0%	86.0% to 92.0%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2021-22)	110,676,155.08	124,150,331.27	89.1%	Met
1st Subsequent Year (2022-23)	117,907,449.43	129,157,882.85	91.3%	Met
2nd Subsequent Year (2023-24)	120,062,006.06	131,577,425.18	91.2%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.73%	-3.69%	1.93%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.27% to 10.73%	-13.69% to 6.31%	-8.07% to 11.93%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.27% to 5.73%	-8.69% to 1.31%	-3.07% to 6.93%

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)	45,692,679.86		
Budget Year (2021-22)	24,332,955.00	-46.75%	Yes
1st Subsequent Year (2022-23)	12,684,068.00	-47.87%	Yes
2nd Subsequent Year (2023-24)	12,684,068.00	0.00%	No

Explanation:
(required if Yes)
One-time Federal COVID Relief was received in fiscal year 2020-21 including Coronavirus Relief Funds (\$13 million), ESSER (\$5 million), and GEER (\$1 million). We expect to have revenue for about half of ESSER II in 2020-21 and the other half in 2021-22 (\$11.7 and \$11.6 respectively). ESSER III is not yet budgeted since CDE has not released enough information to be able to budget the revenue. Federal revenues normally drop in the budget year since carryover revenues are not budgeted until 1st Interim. The 1st subsequent year has a drop in revenue as the remaining one-time relief funds are received.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	28,239,935.32		
Budget Year (2021-22)	20,929,868.94	-25.89%	Yes
1st Subsequent Year (2022-23)	15,040,880.86	-28.14%	Yes
2nd Subsequent Year (2023-24)	14,790,631.94	-1.66%	No

Explanation:
(required if Yes)
The State's one-time Expanded Learning Opportunities grant (\$11 million) will be received in the 2020-21 fiscal year. In the budget year, 2021-22, the District is participating in the Classified School Employees Summer Assistance Program, providing \$552,000 in one-time revenue which is removed in the 1st subsequent year. In the budget year, 2021-22, there is one-time state revenue for the In-Person Instruction grant of \$4.8 million.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	19,314,265.24		
Budget Year (2021-22)	22,638,423.54	17.21%	Yes
1st Subsequent Year (2022-23)	22,567,290.93	-0.31%	No
2nd Subsequent Year (2023-24)	22,534,427.08	-0.15%	No

Explanation:
(required if Yes)
The District's charter school, Bostonia Global Charter, will be opening in the budget year, 2021-22, which will increase the District's General Fund local revenues by about \$4 million for the chargeback for services provided to the charter by the D

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	15,473,092.39		
Budget Year (2021-22)	6,401,513.51	-58.63%	Yes
1st Subsequent Year (2022-23)	6,150,694.14	-3.92%	No
2nd Subsequent Year (2023-24)	5,835,342.91	-5.13%	Yes

Explanation:
(required if Yes)
2020-21 includes expenditures from carryover funds and one-time grants that are not projected in the budget year. This includes federal COVID relief funds, Low Performing Student Block grant, Webster, CalNEW, and donations. The Inclusive Early Education Expansion Grant (IEEEP) and Expanded Learning Opportunities Grant (ELO) expenditures drop off in the second subsequent year, exceeding the expenditure standard.

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

First Prior Year (2020-21)	25,490,940.47		
Budget Year (2021-22)	20,103,266.50	-21.14%	Yes
1st Subsequent Year (2022-23)	18,777,784.86	-6.59%	No
2nd Subsequent Year (2023-24)	18,877,739.37	0.53%	No

Explanation:
(required if Yes)

2020-21 includes expenditures from carryover funds and one-time grants that are not projected in the budget year. This includes federal COVID relief funds, one-time mandated costs, Title I, II, III, and IV, New Schools Venture, ASA, and donations.

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)	93,246,880.42		
Budget Year (2021-22)	67,901,247.48	-27.18%	Not Met
1st Subsequent Year (2022-23)	50,292,239.79	-25.93%	Not Met
2nd Subsequent Year (2023-24)	50,009,127.02	-0.56%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	40,964,032.86		
Budget Year (2021-22)	26,504,780.01	-35.30%	Not Met
1st Subsequent Year (2022-23)	24,928,479.00	-5.95%	Met
2nd Subsequent Year (2023-24)	24,713,082.28	-0.86%	Met

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

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

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

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

One-time Federal COVID Relief was received in fiscal year 2020-21 including Coronavirus Relief Funds (\$13 million), ESSER (\$5 million), and GEER (\$1 million). We expect to have revenue for about half of ESSER II in 2020-21 and the other half in 2021-22 (\$11.7 and \$11.6 respectively). ESSER III is not yet budgeted since CDE has not released enough information to be able to budget the revenue. Federal revenues normally drop in the budget year since carryover revenues are not budgeted until 1st Interim. The 1st subsequent year has a drop in revenue as the remaining one-time relief funds are received.

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

The State's one-time Expanded Learning Opportunities grant (\$11 million) will be received in the 2020-21 fiscal year. In the budget year, 2021-22, the District is participating in the Classified School Employees Summer Assistance Program, providing \$552,000 in one-time revenue which is removed in the 1st subsequent year. In the budget year, 2021-22, there is one-time state revenue for the In-Person Instruction grant of \$4.8 million.

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

The District's charter school, Bostonia Global Charter, will be opening in the budget year, 2021-22, which will increase the District's General Fund local revenues by about \$4 million for the chargeback for services provided to the charter by the D

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

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

2020-21 includes expenditures from carryover funds and one-time grants that are not projected in the budget year. This includes federal COVID relief funds, Low Performing Student Block grant, Webster, CalNEW, and donations. The Inclusive Early Education Expansion Grant (IEEEP) and Expanded Learning Opportunities Grant (ELO) expenditures drop off in the second subsequent year, exceeding the expenditure standard.

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

2020-21 includes expenditures from carryover funds and one-time grants that are not projected in the budget year. This includes federal COVID relief funds, one-time mandated costs, Title I, II, III, and IV, New Schools Venture, ASA, and donations.

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? Yes
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)	224,316,765.02			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		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	224,316,765.02	6,729,502.95	6,795,373.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	6,376,377.50	6,379,575.13	7,245,567.45
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	14,833,205.77	21,275,665.71	32,961,459.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(5,508,294.45)	0.00
e. Available Reserves (Lines 1a through 1d)	21,209,583.27	22,146,946.39	40,207,026.45
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	212,545,916.69	212,652,504.23	241,518,915.11
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)	212,545,916.69	212,652,504.23	241,518,915.11
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	10.0%	10.4%	16.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.3%	3.5%	5.5%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	4,386,867.61	133,360,453.00	N/A	Met
Second Prior Year (2019-20)	7,093,647.69	131,766,095.26	N/A	Met
First Prior Year (2020-21)	(2,365,615.98)	129,842,602.32	1.8%	Met
Budget Year (2021-22) (Information only)	3,248,400.40	125,263,987.27		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	20,576,633.92	31,803,487.49	N/A	Met
Second Prior Year (2019-20)	24,250,101.02	36,190,355.10	N/A	Met
First Prior Year (2020-21)	26,719,487.45	43,284,002.78	N/A	Met
Budget Year (2021-22) (Information only)	40,918,386.80			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	14,110	13,897	13,729
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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)	233,686,481.02	219,091,394.42	219,833,247.98
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	233,686,481.02	219,091,394.42	219,833,247.98
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,010,594.43	6,572,741.83	6,594,997.44
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	7,010,594.43	6,572,741.83	6,594,997.44

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	7,010,594.43	6,572,741.83	6,594,997.44
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	36,544,948.91	24,611,568.34	11,280,600.76
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)	43,555,543.34	31,184,310.17	17,875,598.20
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	18.64%	14.23%	8.13%
District's Reserve Standard (Section 10B, Line 7):	7,010,594.43	6,572,741.83	6,594,997.44
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?

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?

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:

Employee retention expenditures are budgeted in the CRRSA ESSER II funds in the budget year. These expenditures are budgeted in the unrestricted general fund for the subsequent 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?

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)?

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)	(37,493,461.14)			
Budget Year (2021-22)	(43,522,333.33)	6,028,872.19	16.1%	Not Met
1st Subsequent Year (2022-23)	(47,524,390.98)	4,002,057.65	9.2%	Met
2nd Subsequent Year (2023-24)	(49,161,821.38)	1,637,430.40	3.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	18,500.00			
Budget Year (2021-22)	18,500.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	18,500.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	18,500.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	1,041,907.00			
Budget Year (2021-22)	1,113,656.00	71,749.00	6.9%	Met
1st Subsequent Year (2022-23)	1,153,656.00	40,000.00	3.6%	Met
2nd Subsequent Year (2023-24)	1,193,656.00	40,000.00	3.5%	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)
Special Education expenditures are expected to increase in the budget year and the special education and mental health contributions are projected to increase by \$5.8 million.

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)

The transfers out of the General Fund to the Solar Debt Fund were reduced in 2020-21 to spend down the fund balance, but the transfer will increase again beginning in the budget year to cover the annual debt service as the CREBS subsidy reduces. Solar Debt payment increases will be covered in part by lease revenues.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	17	2109-8699, 4000-8980	2109-7438 & 7439, 4000-7438 & 7439	16,364,317
Certificates of Participation				
General Obligation Bonds	20	5100-8600	5100-7400	169,617,572
Supp Early Retirement Program	5	0100-8699, attrition	0100-5800	3,849,533
State School Building Loans				
Compensated Absences		Estimate until 2020-21 final leave posted		2,216,997

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
TOTAL:				192,048,419

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	2,198,041	1,688,597	1,579,655	1,548,368
Certificates of Participation				
General Obligation Bonds	14,462,483	16,179,963	16,438,185	16,802,493
Supp Early Retirement Program	584,871	886,881	886,881	886,881
State School Building Loans				
Compensated Absences	2,216,997	2,000,000	2,000,000	2,000,000

Other Long-term Commitments (continued):

Type of Commitment	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)
Total Annual Payments:	19,462,392	20,755,441	20,904,721	21,237,742
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 for leases are decreasing. Annual payments for a Supplemental Early Retirement Program increased in 2021-22 with the new PARS retirement incentive offered to certificated non-management employees retiring by June 30, 2021 and is remaining the same for subsequent years. Total annual payments are increasing primarily to increasing General Obligation Bond payments made out of fund 51.

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)

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

b. Do benefits continue past age 65?

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:

Retiree benefits are offered to employees with a minimum of 10 years employment and minimum age of 55. Benefits end at age 65. The District pays 70-75% of the premium and the retirees contribute 25-30% of their premium.

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

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

	Self-Insurance Fund	Governmental Fund
	0	6,782,395

4. OPEB Liabilities

a. Total OPEB liability	52,896,859.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	52,896,859.00
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	Jun 30, 2021

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	n/a	n/a	n/a
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,517,636.00	1,549,744.00	1,572,045.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,517,636.00	1,549,744.00	1,572,045.00
d. Number of retirees receiving OPEB benefits	189	189	189

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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	966.8	1,013.0	967.0	967.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

There are no prior year unsettled negotiations, 2021-22 negotiations are unsettled.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	1,016,348		
	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
7. Amount included for any tentative salary schedule increases	0	0	0

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	15,648,863	15,386,401	15,847,993
3. Percent of H&W cost paid by employer	74.8%	74.8%	74.8%
4. Percent projected change in H&W cost over prior year	3.0%	3.0%	3.0%

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	1,524,522	1,547,390	1,570,601
3. Percent change in step & column over prior year	1.5%	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?	No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	848.1	844.2	844.2	844.2

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

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.

There are no prior year unsettled negotiations, 2021-22 negotiations are unsettled.

Negotiations Settled

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

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

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

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	0	0	0

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
7,466,777	7,690,780	7,921,504
72.9%	72.9%	72.9%
3.0%	3.0%	3.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
674,377	684,492	694,760
1.5%	1.5%	1.5%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	92.0	100.0	100.0	100.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

There are no prior year unsettled negotiations, 2021-22 negotiations are unsettled.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

144,481

4. Amount included for any tentative salary schedule increases

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Amount included for any tentative salary schedule increases	0	0	0

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	2,112,589	2,175,697	2,241,246
Percent of H&W cost paid by employer	67.1%	67.1%	67.1%
Percent projected change in H&W cost over prior year	3.0%	3.0%	3.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	216,722	219,973	223,272
Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	26,415	26,415	26,415
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?

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

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?

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?

- A2. Is the system of personnel position control independent from the payroll system?

- 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)

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

- 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?

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

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

- 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)

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

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	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	15,667.72	15,667.72	15,667.72	14,110.14	14,110.14	14,987.13
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	15,667.72	15,667.72	15,667.72	14,110.14	14,110.14	14,987.13
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,667.72	15,667.72	15,667.72	14,110.14	14,110.14	14,987.13
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	978.50	978.50	978.50
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	978.50	978.50	978.50
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	978.50	978.50	978.50

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 22, 2021

For additional information on this certification, please contact:

Name: Miranda Durning

Title: Director, Fiscal Services

Telephone: 619-588-3071

E-mail: durningm@cajonvalley.net

Current Expense Formula/Minimum Classroom Compensation

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	91,078,584.60	301	129,747.00	303	90,948,837.60	305	795,366.00		307	90,153,471.60	309
2000 - Classified Salaries	40,756,304.62	311	1,602,502.13	313	39,153,802.49	315	3,152,896.03		317	36,000,906.46	319
3000 - Employee Benefits	58,573,947.17	321	1,985,100.77	323	56,588,846.40	325	1,600,188.62		327	54,988,657.78	329
4000 - Books, Supplies Equip Replace. (6500)	16,211,053.67	331	272,403.68	333	15,938,649.99	335	1,430,684.99		337	14,507,965.00	339
5000 - Services. . . & 7300 - Indirect Costs	24,984,150.90	341	222,184.17	343	24,761,966.73	345	1,516,416.72		347	23,245,550.01	349
TOTAL					227,392,103.21	365			TOTAL	218,896,550.85	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	73,943,772.36 375
2. Salaries of Instructional Aides Per EC 41011.		2100	14,087,909.77 380
3. STRS.		3101 & 3102	19,034,903.20 382
4. PERS.		3201 & 3202	3,070,500.93 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	2,473,544.95 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	10,658,285.24 385
7. Unemployment Insurance.		3501 & 3502	94,603.77 390
8. Workers' Compensation Insurance.		3601 & 3602	3,030,843.84 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	25,400.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			126,419,764.06 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			1,665,967.80
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			61,166.18 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			124,692,630.08 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			56.96%
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	56.96%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	3.04%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	218,896,550.85
5. Deficiency Amount (Part III, Line 3 times Line 4)	6,654,455.15

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

Current Expense Formula/Minimum Classroom Compensation

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	92,698,349.08	301	299,468.00	303	92,398,881.08	305	611,553.00		307	91,787,328.08	309
2000 - Classified Salaries	45,086,233.17	311	1,485,176.34	313	43,601,056.83	315	3,909,299.81		317	39,691,757.02	319
3000 - Employee Benefits	65,067,325.47	321	1,967,882.10	323	63,099,443.37	325	1,959,906.00		327	61,139,537.37	329
4000 - Books, Supplies Equip Replace. (6500)	6,401,513.51	331	136,683.56	333	6,264,829.95	335	948,750.46		337	5,316,079.49	339
5000 - Services... & 7300 - Indirect Costs	19,480,227.79	341	178,213.58	343	19,302,014.21	345	1,420,549.63		347	17,881,464.58	349
TOTAL					224,666,225.44	365			TOTAL	215,816,166.54	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	0.00
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			1,771,742.40
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			64.21%
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	64.21%
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)	215,816,166.54
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	159,586,236.00	-4.19%	152,900,610.00	1.80%	155,652,713.00
2. Federal Revenues	8100-8299	656,916.00	0.00%	656,916.00	0.00%	656,916.00
3. Other State Revenues	8300-8599	2,762,035.00	-2.48%	2,693,584.44	-0.38%	2,683,297.45
4. Other Local Revenues	8600-8799	9,011,034.00	0.98%	9,099,766.39	-0.36%	9,066,902.54
5. Other Financing Sources						
a. Transfers In	8900-8929	18,500.00	0.00%	18,500.00	0.00%	18,500.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(43,522,333.33)	9.20%	(47,524,390.98)	2.45%	(48,689,479.78)
6. Total (Sum lines A1 thru A5c)		128,512,387.67	-8.30%	117,844,985.85	1.31%	119,388,849.21
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				57,358,680.13		61,578,572.31
b. Step & Column Adjustment				910,028.18		923,678.57
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				3,309,864.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	57,358,680.13	7.36%	61,578,572.31	1.50%	62,502,250.88
2. Classified Salaries						
a. Base Salaries				20,650,971.15		20,960,735.72
b. Step & Column Adjustment				309,764.57		314,411.05
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	20,650,971.15	1.50%	20,960,735.72	1.50%	21,275,146.77
3. Employee Benefits	3000-3999	32,666,503.80	8.27%	35,368,141.40	2.59%	36,284,608.41
4. Books and Supplies	4000-4999	3,230,221.00	2.00%	3,294,825.42	2.00%	3,360,721.93
5. Services and Other Operating Expenditures	5000-5999	12,181,145.70	2.03%	12,427,861.61	2.02%	12,679,511.85
6. Capital Outlay	6000-6999	283,017.00	0.00%	283,017.00	0.00%	283,017.00
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	(2,220,207.51)	114.18%	(4,755,270.61)	1.11%	(4,807,831.66)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,113,656.00	3.59%	1,153,656.00	3.47%	1,193,656.00
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)		125,263,987.27	4.03%	130,311,538.85	1.89%	132,771,081.18
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		3,248,400.40		(12,466,553.00)		(13,382,231.97)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		40,918,386.80		44,166,787.20		31,700,234.20
2. Ending Fund Balance (Sum lines C and D1)		44,166,787.20		31,700,234.20		18,318,002.23
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	611,243.86		515,924.03		442,404.03
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	7,010,594.43		6,572,741.83		6,594,997.44
2. Unassigned/Unappropriated	9790	36,544,948.91		24,611,568.34		11,280,600.76
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		44,166,787.20		31,700,234.20		18,318,002.23

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,010,594.43		6,572,741.83		6,594,997.44
c. Unassigned/Unappropriated	9790	36,544,948.91		24,611,568.34		11,280,600.76
(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)						
		43,555,543.34		31,184,310.17		17,875,598.20
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.						
B.1.d. 2022-23 Increase of certificated salaries from teacher retention expenses shifting back to unrestricted from COVID relief funds.						

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. LCFE/Revenue Limit Sources	8010-8099	1,043,222.00	0.00%	1,043,222.00	0.00%	1,043,222.00
2. Federal Revenues	8100-8299	23,676,039.00	-49.20%	12,027,152.00	0.00%	12,027,152.00
3. Other State Revenues	8300-8599	18,167,833.94	-32.04%	12,347,296.42	-1.94%	12,107,334.49
4. Other Local Revenues	8600-8799	13,627,389.54	-1.17%	13,467,524.54	0.00%	13,467,524.54
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	43,522,333.33	9.20%	47,524,390.98	2.45%	48,689,479.78
6. Total (Sum lines A1 thru A5c)		100,036,817.81	-13.62%	86,409,585.94	1.07%	87,334,712.81
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				35,339,668.95		24,202,224.26
b. Step & Column Adjustment				330,367.21		334,648.12
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(11,467,811.90)		(1,583,454.19)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	35,339,668.95	-31.52%	24,202,224.26	-5.16%	22,953,418.19
2. Classified Salaries						
a. Base Salaries				24,435,262.02		19,924,275.88
b. Step & Column Adjustment				285,587.56		289,702.87
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,796,573.70)		(310,752.83)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,435,262.02	-18.46%	19,924,275.88	-0.11%	19,903,225.92
3. Employee Benefits	3000-3999	32,400,821.67	-14.33%	27,759,172.56	0.12%	27,791,722.24
4. Books and Supplies	4000-4999	3,171,292.51	-9.95%	2,855,868.72	-13.35%	2,474,620.98
5. Services and Other Operating Expenditures	5000-5999	7,922,120.80	-19.85%	6,349,923.25	-2.39%	6,198,227.52
6. Capital Outlay	6000-6999	2,265,000.00	0.00%	2,265,000.00	0.00%	2,265,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,291,159.00	0.00%	1,291,159.00	0.00%	1,291,159.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,597,168.80	158.72%	4,132,231.90	1.27%	4,184,792.95
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		108,422,493.75	-18.12%	88,779,855.57	-1.93%	87,062,166.80
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(8,385,675.94)		(2,370,269.63)		272,546.01
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,344,215.77		7,958,539.83		5,588,270.20
2. Ending Fund Balance (Sum lines C and D1)		7,958,539.83		5,588,270.20		5,860,816.21
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	7,958,539.83		5,588,270.20		5,860,816.21
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		7,958,539.83		5,588,270.20		5,860,816.21
(Line D3f must agree with line D2)						

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.						
B1d and B2d Ending of one-time revenues and programs including COVID relief funding, Extended Learning Opportunity grants, K12 Strong Workforce Program, etc.						

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	160,629,458.00	-4.16%	153,943,832.00	1.79%	156,695,935.00
2. Federal Revenues	8100-8299	24,332,955.00	-47.87%	12,684,068.00	0.00%	12,684,068.00
3. Other State Revenues	8300-8599	20,929,868.94	-28.14%	15,040,880.86	-1.66%	14,790,631.94
4. Other Local Revenues	8600-8799	22,638,423.54	-0.31%	22,567,290.93	-0.15%	22,534,427.08
5. Other Financing Sources						
a. Transfers In	8900-8929	18,500.00	0.00%	18,500.00	0.00%	18,500.00
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 A5e)		228,549,205.48	-10.63%	204,254,571.79	1.21%	206,723,562.02
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				92,698,349.08		85,780,796.57
b. Step & Column Adjustment				1,240,395.39		1,258,326.69
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(8,157,947.90)		(1,583,454.19)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	92,698,349.08	-7.46%	85,780,796.57	-0.38%	85,455,669.07
2. Classified Salaries						
a. Base Salaries				45,086,233.17		40,885,011.60
b. Step & Column Adjustment				595,352.13		604,113.92
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,796,573.70)		(310,752.83)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	45,086,233.17	-9.32%	40,885,011.60	0.72%	41,178,372.69
3. Employee Benefits	3000-3999	65,067,325.47	-2.98%	63,127,313.96	1.50%	64,076,330.65
4. Books and Supplies	4000-4999	6,401,513.51	-3.92%	6,150,694.14	-5.13%	5,835,342.91
5. Services and Other Operating Expenditures	5000-5999	20,103,266.50	-6.59%	18,777,784.86	0.53%	18,877,739.37
6. Capital Outlay	6000-6999	2,548,017.00	0.00%	2,548,017.00	0.00%	2,548,017.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,291,159.00	0.00%	1,291,159.00	0.00%	1,291,159.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(623,038.71)	0.00%	(623,038.71)	0.00%	(623,038.71)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,113,656.00	3.59%	1,153,656.00	3.47%	1,193,656.00
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)		233,686,481.02	-6.25%	219,091,394.42	0.34%	219,833,247.98
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,137,275.54)		(14,836,822.63)		(13,109,685.96)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		57,262,602.57		52,125,327.03		37,288,504.40
2. Ending Fund Balance (Sum lines C and D1)		52,125,327.03		37,288,504.40		24,178,818.44
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	611,243.86		515,924.03		442,404.03
b. Restricted	9740	7,958,539.83		5,588,270.20		5,860,816.21
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	7,010,594.43		6,572,741.83		6,594,997.44
2. Unassigned/Unappropriated	9790	36,544,948.91		24,611,568.34		11,280,600.76
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		52,125,327.03		37,288,504.40		24,178,818.44

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,010,594.43		6,572,741.83		6,594,997.44
c. Unassigned/Unappropriated	9790	36,544,948.91		24,611,568.34		11,280,600.76
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)		43,555,543.34		31,184,310.17		17,875,598.20
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		18.64%		14.23%		8.13%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	YES					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		14,110.14		13,897.34		13,729.19
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		233,686,481.02		219,091,394.42		219,833,247.98
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)		233,686,481.02		219,091,394.42		219,833,247.98
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,010,594.43		6,572,741.83		6,594,997.44
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		7,010,594.43		6,572,741.83		6,594,997.44
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

BOSTONIA GLOBAL CHARTER FORMS

MULTI-YEAR PROJECTION

ASSUMPTIONS NARRATIVE

CASH FLOW PROJECTION

LCFF SUMMARY

FORM 09: 2021-22 BUDGET

Cajon Valley Union School District Multiyear Projection for 2021-22 thru 2023-24
 Based on 2021-22 Proposed Adopted, Updated 06/16/2021

Assumptions:		State COLA	Rolling Undup	P2 ADA	State COLA	Rolling Undup	P2 ADA	State COLA	Rolling Undup	P2 ADA
		5.07%	70.97%	978.50	2.48%	71.53%	1,203.65	3.11%	72.08%	1,346.15
		2021-22 Proposed Adopted			2022-23 Projected			2023-24 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Local Control Funding Formula LCFF	8010-8099	10,535,110	0	10,535,110	13,505,948	0	13,505,948	15,744,640	0	15,744,640
Federal Revenue	8100-8299	0	175,000	175,000	0	175,000	175,000	0	175,000	175,000
Other State Revenue	8300-8599	161,149	51,914	213,063	188,575	61,601	250,176	210,900	68,894	279,794
Local Revenue	8600-8799	40,000	0	40,000	45,070	0	45,070	43,192	0	43,192
Interfund Transfers In	8900-8929	0	-	-	0	-	0	0	-	0
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-
Contribution to Restricted Fund	8980-8999	0	0	-	0	0	-	0	0	-
Total Revenue with Adjustments		10,736,259	226,914	10,963,173	13,739,593	236,601	13,976,194	15,998,732	243,894	16,242,626
Expenditures										
Certificated Salaries	1000-1999	4,044,789	125,839	4,170,628	5,012,681	123,852	5,136,533	5,608,830	123,497	5,732,327
Classified Salaries	2000-2999	386,032	0	386,032	464,751	0	464,751	578,666	0	578,666
Employee Benefits	3000-3999	1,635,733	34,577	1,670,310	2,116,566	36,505	2,153,071	2,418,989	36,784	2,455,772
Books/Supplies	4000-4999	43,641	17,000	60,641	55,642	45,910	101,552	70,918	57,755	128,673
Services/Operating Expenses	5000-5999	4,155,582	734	4,156,316	4,538,713	749	4,539,462	4,829,614	764	4,830,378
Capital Outlay	6000-6999	0	0	0	0	0	0	0	0	0
Other Outgo & Long Term Debt	7100-7499	0	0	0	0	0	0	0	0	0
Direct/Indirect Support	7300-7399	(10,850)	10,850	0	(10,835)	10,835	0	(10,835)	10,835	0
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	0	0	0
Total Expenditures		10,254,927	189,000	10,443,927	12,177,519	217,850	12,395,369	13,496,181	229,634	13,725,815
Beginning Fund Balance		0	0	0	481,332	37,914	519,246	2,043,407	56,665	2,100,072
Projected Ending Fund Balance		481,332	37,914	519,246	2,043,407	56,665	2,100,072	4,545,958	70,925	4,616,883
Excess or (Deficit)		481,332	37,914	519,246	1,562,075	18,751	1,580,826	2,502,551	14,260	2,516,811
Revolving Cash		0	0	0	0	0	0	0	0	0
Stores		0	0	0	0	0	0	0	0	0
Prepaid Expenditures		0	0	0	0	0	0	0	0	0
Mandated Reserve for Contingencies		417,757	0	417,757	371,861	0	371,861	411,774	0	411,774
Other Designated or Restricted Funds			37,914	37,914		56,665	56,665		70,925	70,925
Unappropriated Reserve		63,575	0	63,575	1,671,546	0	1,671,546	4,134,183	0	4,134,183

**CAJON VALLEY UNION SCHOOL DISTRICT – BOSTONIA GLOBAL
ASSUMPTIONS USED TO DEVELOP THE
2021-22 THROUGH 2023-24 MULTI-YEAR BUDGET PROJECTION
FOR 2021-22 ADOPTED BUDGET**

1. LCFF REVENUE ASSUMPTIONS:

2021-22	5.07% COLA applied to base, 70.97% Unduplicated
2022-23	2.48% COLA applied to base, 71.53% Unduplicated
2023-24	3.11% COLA applied to base, 72.08% Unduplicated

Statutory COLA was added to the base LCFF calculation for each year. This budget does not incorporate the proposed increase to concentration or supplemental grant funding. Charter schools are funded on the current year ADA with no option for prior year funding in the event of declining enrollment.

2. The 2021-22 budget includes the following revenue sources: LCFF, Title I, Title II, Lottery. The charter may be eligible for ESSER III, but no ESSER III revenue has been projected at this point. When eligibility is confirmed and projections are provided by CDE, the budget will be updated.

3. The budget is prepared as 2021-22 projected to serve grades TK-9 with an enrollment of 1,030 students. A 95% attendance rate was used to project ADA. 2022-23 is projected to serve grades TK-10 with an enrollment of 1,267, and 2023-24 TK-11 with 1,417 students. A small Sophomore class will be enrolled beginning in 2021-22 and will be included at first interim.

4. The cost of step and column increases is estimated at 1.5% in the expenditure projections of each year. Staffing FTE grows based on enrollment needs for both certificated and classified staff. Supplies and services are projected to increase by 25% each year along with modest inflation of 2% where necessary.

6. Annual rate changes in STRS and PERS pension costs are included in the 2021-22 budget and subsequent years. STRS and PERS contribution increases will continue each year until established target rates are reached in 2022-23 for STRS and 2026-27 for PERS.

	2021-22	2022-23	2023-24
CalSTRS	16.92%	19.10%	19.1%
CalPERS	22.91%	26.10%	27.10%

7. The School Employees Fund Unemployment Insurance benefit contribution rate increased by nearly 25 times the historic rate, from 0.05% to 1.23%, for 2021-22. The rate is expected to drop and hold at 0.20% beginning 2022-23.

8. Employees at Bostonia Global Charter are employees of the District and members of CVEA and CSEA at Cajon Valley. Negotiations have not been settled for 2021-22. No salary settlements are included. A 3% increase to district health and welfare contributions are included in subsequent years.

**BOSTONIA GLOBAL CHARTER SCHOOL
CASH FLOW 2021-22**

A. Beginning Cash		0.00	0.00	1,566,790.00	832,363.00	2,986,798.00	2,057,123.00	1,284,455.00	2,878,712.00	1,422,634.00	1,596,588.00	1,554,859.00	2,242,190.00	1,204,407.00	640,412.00		
			Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected			
B. Receipts	Object	Budget	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Subtotal	Accruals	Total
	LCFF Apportionment 8010	8,171,032.00	0.00	0.00	3,023,282.00	0.00	0.00	1,470,786.00	0.00	735,393.00	735,393.00	735,393.00	735,393.00	735,392.00	8,171,032.00	0.00	8,171,032.00
	LCFF Apportionment, PY Adj 8019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	EPA 8012	195,700.00	0.00	0.00	48,925.00	0.00	0.00	48,925.00	0.00	0.00	48,925.00	0.00	0.00	48,925.00	195,700.00	0.00	195,700.00
	Total LCFF State Aid	8,366,732.00	0.00	0.00	3,072,207.00	0.00	0.00	1,519,711.00	0.00	735,393.00	784,318.00	735,393.00	735,393.00	784,317.00	8,366,732.00	0.00	8,366,732.00
	Property Taxes 8020-8079	2,168,378.00	0.00	0.00	11,423.00	24,116.00	69,742.00	636,478.00	381,613.00	191,468.00	0.00	726,261.00	0.00	127,277.00	2,168,378.00	0.00	2,168,378.00
	Total Misc Taxes 8080-8099	2,168,378.00	0.00	0.00	11,423.00	24,116.00	69,742.00	636,478.00	381,613.00	191,468.00	0.00	726,261.00	0.00	127,277.00	2,168,378.00	0.00	2,168,378.00
	Total LCFF Sources	10,535,110.00	0.00	0.00	3,083,630.00	24,116.00	69,742.00	2,156,189.00	381,613.00	926,861.00	784,318.00	1,461,654.00	735,393.00	911,594.00	10,535,110.00	0.00	10,535,110.00
	Federal Revenue 8100-8299	175,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,750.00	0.00	43,750.00	0.00	87,500.00	175,000.00	0.00	175,000.00
	State Revenue 8300-8599	203,379.00	0.00	0.00	0.00	0.00	0.00	50,845.00	0.00	0.00	50,845.00	0.00	50,845.00	50,844.00	203,379.00	0.00	203,379.00
	Local Revenue 8600-8799	40,000.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00	40,000.00	0.00	40,000.00
	Transfers In 8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	All Other Financing Sources 8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Receipts	10,953,489.00	0.00	0.00	3,093,630.00	24,116.00	69,742.00	2,217,034.00	381,613.00	970,611.00	845,163.00	1,505,404.00	786,238.00	1,059,938.00	10,953,489.00	0.00	10,953,489.00
C. Disbursements																	
	Certificated Salaries 1000-1999	4,066,541.00	81,331.00	331,962.00	340,602.00	338,752.00	339,635.00	341,928.00	337,878.00	340,517.00	343,741.00	344,763.00	338,713.00	586,719.00	4,066,541.00	0.00	4,066,541.00
	Classified Salaries 2000-2999	376,128.00	7,523.00	34,960.00	35,314.00	34,559.00	34,296.00	26,881.00	23,742.00	29,620.00	31,808.00	32,595.00	33,091.00	51,739.00	376,128.00	0.00	376,128.00
	Employee Benefits 3000-3999	1,691,145.00	33,823.00	145,596.00	146,777.00	146,742.00	146,751.00	135,927.00	130,635.00	140,263.00	143,869.00	144,971.00	145,489.00	230,302.00	1,691,145.00	0.00	1,691,145.00
	Books and Supplies 4000-4999	46,141.00	2,309.00	5,588.00	4,809.00	4,368.00	2,220.00	1,734.00	4,113.00	3,371.00	3,176.00	3,380.00	4,764.00	4,693.00	44,525.00	1,616.00	46,141.00
	Services 5000-5999	4,170,816.00	308,224.00	216,321.00	411,693.00	429,370.00	319,508.00	116,307.00	341,323.00	282,886.00	364,298.00	292,364.00	301,964.00	750,480.00	4,134,738.00	36,078.00	4,170,816.00
	Capital Outlay 6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other Outgo, LTD 7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Direct/Indirect Support 7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out 7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Disbursements	10,350,771.00	433,210.00	734,427.00	939,195.00	953,791.00	842,410.00	622,777.00	837,691.00	796,657.00	886,892.00	818,073.00	824,021.00	1,623,933.00	10,313,077.00	37,694.00	10,350,771.00

**BOSTONIA GLOBAL CHARTER SCHOOL
CASH FLOW 2021-22**

A. Beginning Cash		0.00	0.00	1,566,790.00	832,363.00	2,986,798.00	2,057,123.00	1,284,455.00	2,878,712.00	1,422,634.00	1,596,588.00	1,554,859.00	2,242,190.00	1,204,407.00	640,412.00
			Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
D. Balance Sheet Items															
Assets and Deferred Outflows		Obj	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
Cash Excl Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivables	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Grantor Government	9290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EPA Deferral		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LCFF Deferral		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Receivables		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans - DTFD	9311 (9310)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Exp	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows															
Payables	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans - DTFD	9611 (9610)	0.00	(2,000,000.00)	0.00	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
Temp Loans/Tran	9641 (9640)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenue	9,650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	(2,000,000.00)	0.00	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00
Non-Operating															
Suspense	9910xxx	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-Cash Adjustment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-Operating		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. Total Balance Sheet Items		0.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	(1,000,000.00)	0.00	0.00	0.00	(1,000,000.00)	0.00	0.00
Excess / Deficiency (Receipts - Expenses)		602,718.00	(433,210.00)	(734,427.00)	2,154,435.00	(929,675.00)	(772,668.00)	1,594,257.00	(456,078.00)	173,954.00	(41,729.00)	687,331.00	(37,783.00)	(563,995.00)	
E. Net Incr/Decr		602,718.00	1,566,790.00	(734,427.00)	2,154,435.00	(929,675.00)	(772,668.00)	1,594,257.00	(1,456,078.00)	173,954.00	(41,729.00)	687,331.00	(1,037,783.00)	(563,995.00)	
F. Ending Cash (A + E)		0.00	1,566,790.00	832,363.00	2,986,798.00	2,057,123.00	1,284,455.00	2,878,712.00	1,422,634.00	1,596,588.00	1,554,859.00	2,242,190.00	1,204,407.00	640,412.00	

Reconciliation Items (STRS, PERS, E

New LEA (140558) - Bostonia Global 2021-22 Adopted Budget		5/28/2021		
	2021-22	2022-23	2023-24	
SUMMARY OF FUNDING				
General Assumptions				
COLA & Augmentation	5.07%	2.48%	3.11%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	
LCFF Entitlement				
Base Grant	\$8,205,809	\$10,594,854	\$12,360,445	
Grade Span Adjustment	416,876	462,815	522,716	
Supplemental Grant	1,223,904	1,581,910	1,857,237	
Concentration Grant	688,521	866,369	1,004,242	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$10,535,110	\$13,505,948	\$15,744,640	
Miscellaneous Adjustments	-	-	-	
Economic Recovery Target	-	-	-	
Additional State Aid	-	-	-	
Total LCFF Entitlement	10,535,110	13,505,948	15,744,640	
LCFF Entitlement Per ADA	\$ 10,767	\$ 11,221	\$ 11,696	
Components of LCFF By Object Code				
State Aid (Object Code 8011)	\$ 8,171,032	\$ 10,629,525	\$ 12,551,034	
EPA (for LCFF Calculation purposes)	\$ 195,700	\$ 240,730	\$ 269,230	
<i>Local Revenue Sources:</i>				
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	2,168,378	2,635,693	2,924,376	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	
TOTAL FUNDING	10,535,110	13,505,948	15,744,640	
Basic Aid Status	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	
Total LCFF Entitlement	10,535,110	13,505,948	15,744,640	
SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual	37.69000000%	37.69000000%	37.69000000%	
% of Adjusted Revenue Limit - P-2	37.69000000%	37.69000000%	37.69000000%	
EPA (for LCFF Calculation purposes)	\$ 195,700	\$ 240,730	\$ 269,230	
EPA, Current Year (Object Code 8012)	\$ 195,700	\$ 240,730	\$ 269,230	
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Object Code 8019)	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)				
ACCUAL (from Data Entry tab)	-	-	-	
LCAP Percentage to Increase or Improve Services				
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 8,622,685	\$ 11,057,669	\$ 12,883,161	
Supplemental and Concentration Grant funding in the LCAP year	\$ 1,912,425	\$ 2,448,279	\$ 2,861,479	
Percentage to Increase or Improve Services	22.18%	22.14%	22.21%	
SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment	1,030	1,267	1,417	
COE Enrollment	-	-	-	
Total Enrollment	1,030	1,267	1,417	
Unduplicated Pupil Count	731	912	1,034	
COE Unduplicated Pupil Count	-	-	-	
Total Unduplicated Pupil Count	731	912	1,034	
Rolling %, Supplemental Grant	70.9700%	71.5300%	72.0800%	
Rolling %, Concentration Grant	70.9700%	70.6700%	70.5900%	

New LEA (140558) - Bostonia Global 2021-22 Adopted Budget		5/28/2021		
	2021-22	2022-23	2023-24	
SUMMARY OF LCFF ADA				
Prior Year ADA for the Hold Harmless - (net of current year charter shift)				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Current Year ADA				
Grades TK-3	458.85	447.45	462.65	462.65
Grades 4-6	259.35	309.70	310.65	310.65
Grades 7-8	140.60	151.05	158.65	158.65
Grades 9-12	119.70	295.45	414.20	414.20
LCFF Subtotal	978.50	1,203.65	1,346.15	1,346.15
NSS	-	-	-	-
Combined Subtotal	978.50	1,203.65	1,346.15	1,346.15
Change in LCFF ADA (excludes NSS ADA)	978.50	1,203.65	1,346.15	1,346.15
	Increase	Increase	Increase	Increase
Funded LCFF ADA for the Hold Harmless				
Grades TK-3	458.85	447.45	462.65	462.65
Grades 4-6	259.35	309.70	310.65	310.65
Grades 7-8	140.60	151.05	158.65	158.65
Grades 9-12	119.70	295.45	414.20	414.20
Subtotal	978.50	1,203.65	1,346.15	1,346.15
	Current	Current	Current	Current
Funded NSS ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
	Prior	Prior	Prior	Prior
NPS, CDS, & COE Operated				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
ACTUAL ADA (Current Year Only)				
Grades TK-3	458.85	447.45	462.65	462.65
Grades 4-6	259.35	309.70	310.65	310.65
Grades 7-8	140.60	151.05	158.65	158.65
Grades 9-12	119.70	295.45	414.20	414.20
Total Actual ADA	978.50	1,203.65	1,346.15	1,346.15
TOTAL FUNDED ADA				
Grades TK-3	458.85	447.45	462.65	462.65
Grades 4-6	259.35	309.70	310.65	310.65
Grades 7-8	140.60	151.05	158.65	158.65
Grades 9-12	119.70	295.45	414.20	414.20
Total	978.50	1,203.65	1,346.15	1,346.15
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-

New LEA (140558) - Bostonia Global 2021-22 Adopted Budget		5/28/2021		
		2021-22	2022-23	2023-24
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$	10,915	\$ 11,182	\$ 11,537
Grades 4-6	\$	10,036	\$ 10,282	\$ 10,608
Grades 7-8	\$	10,334	\$ 10,587	\$ 10,923
Grades 9-12	\$	12,288	\$ 12,588	\$ 12,986
Base Grants				
Grades TK-3	\$	8,092	\$ 8,293	\$ 8,551
Grades 4-6	\$	8,214	\$ 8,418	\$ 8,680
Grades 7-8	\$	8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$	9,802	\$ 10,045	\$ 10,357
Grade Span Adjustment				
Grades TK-3	\$	842	\$ 862	\$ 889
Grades 9-12	\$	255	\$ 261	\$ 269
Prorated Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$	8,934	\$ 9,155	\$ 9,440
Grades 4-6	\$	8,214	\$ 8,418	\$ 8,680
Grades 7-8	\$	8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$	10,057	\$ 10,306	\$ 10,626
Prorated Base Grants				
Grades TK-3	\$	8,092	\$ 8,293	\$ 8,551
Grades 4-6	\$	8,214	\$ 8,418	\$ 8,680
Grades 7-8	\$	8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$	9,802	\$ 10,045	\$ 10,357
Prorated Grade Span Adjustment				
Grades TK-3	\$	842	\$ 862	\$ 889
Grades 9-12	\$	255	\$ 261	\$ 269
Supplemental Grant				
Maximum - 1.00 ADA, 100% UPP		20%	20%	20%
Grades TK-3	\$	1,787	\$ 1,831	\$ 1,888
Grades 4-6	\$	1,643	\$ 1,684	\$ 1,736
Grades 7-8	\$	1,692	\$ 1,734	\$ 1,788
Grades 9-12	\$	2,011	\$ 2,061	\$ 2,125
Actual - 1.00 ADA, Local UPP as follows:		70.97%	71.53%	72.08%
Grades TK-3	\$	1,268	\$ 1,310	\$ 1,361
Grades 4-6	\$	1,166	\$ 1,204	\$ 1,251
Grades 7-8	\$	1,201	\$ 1,240	\$ 1,289
Grades 9-12	\$	1,427	\$ 1,474	\$ 1,532
Concentration Grant (>55% population)				
Maximum - 1.00 ADA, 100% UPP		50%	50%	50%
Grades TK-3	\$	4,467	\$ 4,578	\$ 4,720
Grades 4-6	\$	4,107	\$ 4,209	\$ 4,340
Grades 7-8	\$	4,229	\$ 4,334	\$ 4,469
Grades 9-12	\$	5,029	\$ 5,153	\$ 5,313
Actual - 1.00 ADA, Local UPP >55% as follows:		15.9700%	15.6700%	15.5900%
Grades TK-3	\$	713	\$ 717	\$ 736
Grades 4-6	\$	656	\$ 660	\$ 677
Grades 7-8	\$	675	\$ 679	\$ 697
Grades 9-12	\$	803	\$ 807	\$ 828

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	10,535,110.00	New
2) Federal Revenue		8100-8299	0.00	175,000.00	New
3) Other State Revenue		8300-8599	0.00	213,063.00	New
4) Other Local Revenue		8600-8799	0.00	40,000.00	New
5) TOTAL, REVENUES			0.00	10,963,173.00	New
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	4,170,628.00	New
2) Classified Salaries		2000-2999	0.00	386,032.00	New
3) Employee Benefits		3000-3999	0.00	1,670,310.00	New
4) Books and Supplies		4000-4999	0.00	60,641.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	4,156,316.00	New
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	10,443,927.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	519,246.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	519,246.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	519,246.00	New
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					
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	481,332.00	New
Reserve for Economic Uncertainties 3%	0000	9780		417,757.08	
Unassigned/Unappropriated	0000	9780		63,574.92	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	0.00	8,171,032.00	New
Education Protection Account State Aid - Current Year		8012	0.00	195,700.00	New
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	2,168,378.00	New
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	10,535,110.00	New
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	150,000.00	New
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	25,000.00	New
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	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	175,000.00	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	0.00	213,063.00	New
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	213,063.00	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	40,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	40,000.00	New
TOTAL, REVENUES			0.00	10,963,173.00	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	3,589,310.00	New
Certificated Pupil Support Salaries		1200	0.00	114,663.00	New
Certificated Supervisors' and Administrators' Salaries		1300	0.00	398,308.00	New
Other Certificated Salaries		1900	0.00	68,347.00	New
TOTAL, CERTIFICATED SALARIES			0.00	4,170,628.00	New
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	32,329.00	New
Classified Support Salaries		2200	0.00	113,365.00	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	155,135.00	New
Other Classified Salaries		2900	0.00	85,203.00	New
TOTAL, CLASSIFIED SALARIES			0.00	386,032.00	New
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	604,279.00	New
PERS		3201-3202	0.00	80,100.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	81,678.00	New
Health and Welfare Benefits		3401-3402	0.00	651,779.00	New
Unemployment Insurance		3501-3502	0.00	51,455.00	New
Workers' Compensation		3601-3602	0.00	138,856.00	New
OPEB, Allocated		3701-3702	0.00	62,163.00	New
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	1,670,310.00	New
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	14,000.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	45,641.00	New
Noncapitalized Equipment		4400	0.00	1,000.00	New
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	60,641.00	New

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	2,350.00	New
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	58,874.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	2,800.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	23,000.00	New
Professional/Consulting Services and Operating Expenditures		5800	0.00	4,069,292.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	4,156,316.00	New
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments		7141	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7142	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.0%
Payments to JPAs					
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	10,443,927.00	New

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	10,535,110.00	New
2) Federal Revenue		8100-8299	0.00	175,000.00	New
3) Other State Revenue		8300-8599	0.00	213,063.00	New
4) Other Local Revenue		8600-8799	0.00	40,000.00	New
5) TOTAL, REVENUES			0.00	10,963,173.00	New
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	5,330,508.00	New
2) Instruction - Related Services	2000-2999		0.00	905,533.00	New
3) Pupil Services	3000-3999		0.00	248,116.00	New
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	3,818,744.00	New
8) Plant Services	8000-8999		0.00	141,026.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	10,443,927.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	519,246.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference	
E. NET INCREASE (DECREASE) IN FUND						
BALANCE (C + D4)			0.00	519,246.00	New	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	0.00	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				0.00	0.00	0.0%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)				0.00	519,246.00	New
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	37,914.00	New
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	481,332.00	New
Reserve for Economic Uncertainties 3%			0000 9780		417,757.08	
Unassigned/Unappropriated			0000 9780		63,574.92	
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
6300	Lottery: Instructional Materials	0.00	37,914.00
Total, Restricted Balance		0.00	37,914.00

SACS OTHER FUNDS

SUMMARY OF OTHER FUNDS

FUND 08 – STUDENT ACTIVITY FUND (ASB)

FUND 12 – CHILD DEVELOPMENT FUND

FUND 13 – CAFETERIA SPECIAL REVENUE FUND

FUND 20 – POSTEMPLOYMENT BENEFITS

FUND 21 – BUILDING FUND

FUND 25 – CAPITAL FACILITIES FUND

FUND 40 – CAPITAL OUTLAY PROJECTS

FUND 51 – BOND INTEREST AND REDEMPTION

FUND 67 – SELF-INSURANCE FUND

Summary of Other Funds Beginning Balance, Revenue, Expenditures and Ending Balance

Fund Description	2020-21 Estimated Actual				2021-22 Adopted Budget			
	Beginning	Revenue	Expenses	Ending	Beginning	Revenue	Expenses	Ending
Student Activity Fund (ASB)	123,221	228	123,450	(0)	(0)	123,450	123,450	(0)
Child Development Fund	286,392	2,850,710	2,945,544	191,557	191,557	2,720,048	2,789,114	122,491
Child Nutrition Fund	1,999,462	6,470,053	7,980,826	488,689	488,689	8,828,203	8,822,074	494,818
Special Reserve for Postemployment Benefits	6,682,395	100,000	-	6,782,395	6,782,395	100,000	-	6,882,395
Building Fund	25,611,109	3,315,708	13,378,849	15,547,968	15,547,968	3,546,284	6,521,098	12,573,154
Capital Facilities Fund	1,025,560	437,215	761,553	701,223	701,223	437,215	733,045	405,393
Special Reserve for Capital Outlay Projects	7,334,145	568,000	2,002,747	5,899,398	5,899,398	465,000	78,032	6,286,366
Bond Interest and Redemption Fund	14,755,826			14,755,826	14,755,826			14,755,826
Insurance Fund	7,124,404	22,816,421	22,466,699	7,474,126	7,474,126	23,498,620	23,249,284	7,723,462

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	228.37	123,449.52	53956.8%
5) TOTAL, REVENUES			228.37	123,449.52	53956.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	123,449.52	123,449.52	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			123,449.52	123,449.52	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(123,221.15)	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)			(123,221.15)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	123,221.15	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			123,221.15	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	228.37	123,449.52	53956.8%
TOTAL, REVENUES			228.37	123,449.52	53956.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	123,449.52	123,449.52	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			123,449.52	123,449.52	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			123,449.52	123,449.52	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	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	228.37	123,449.52	53956.8%
5) TOTAL, REVENUES			228.37	123,449.52	53956.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		123,449.52	123,449.52	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			123,449.52	123,449.52	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(123,221.15)	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)			(123,221.15)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	123,221.15	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			123,221.15	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			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	136,500.00	0.00	-100.0%
3) Other State Revenue		8300-8599	2,709,409.61	2,715,248.33	0.2%
4) Other Local Revenue		8600-8799	4,800.00	4,800.00	0.0%
5) TOTAL, REVENUES			2,850,709.61	2,720,048.33	-4.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,183,258.89	1,189,461.00	0.5%
2) Classified Salaries		2000-2999	616,548.25	591,850.00	-4.0%
3) Employee Benefits		3000-3999	720,721.62	782,849.33	8.6%
4) Books and Supplies		4000-4999	212,932.31	38,761.29	-81.8%
5) Services and Other Operating Expenditures		5000-5999	53,293.51	21,154.00	-60.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	158,789.57	165,038.71	3.9%
9) TOTAL, EXPENDITURES			2,945,544.15	2,789,114.33	-5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(94,834.54)	(69,066.00)	-27.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(94,834.54)	(69,066.00)	-27.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	286,391.64	191,557.10	-33.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			286,391.64	191,557.10	-33.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			286,391.64	191,557.10	-33.1%
2) Ending Balance, June 30 (E + F1e)			191,557.10	122,491.10	-36.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	191,557.10	122,491.10	-36.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	136,500.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			136,500.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,580,745.00	2,580,745.00	0.0%
All Other State Revenue	All Other	8590	128,664.61	134,503.33	4.5%
TOTAL, OTHER STATE REVENUE			2,709,409.61	2,715,248.33	0.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	4,800.00	4,800.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,800.00	4,800.00	0.0%
TOTAL, REVENUES			2,850,709.61	2,720,048.33	-4.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,012,907.79	1,024,507.00	1.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	170,051.10	164,754.00	-3.1%
Other Certificated Salaries		1900	300.00	200.00	-33.3%
TOTAL, CERTIFICATED SALARIES			1,183,258.89	1,189,461.00	0.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	434,135.00	421,402.00	-2.9%
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	151,978.94	143,428.00	-5.6%
Other Classified Salaries		2900	30,434.31	27,020.00	-11.2%
TOTAL, CLASSIFIED SALARIES			616,548.25	591,850.00	-4.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	295,570.29	312,435.33	5.7%
PERS		3201-3202	61,032.00	68,578.00	12.4%
OASDI/Medicare/Alternative		3301-3302	64,757.72	66,506.00	2.7%
Health and Welfare Benefits		3401-3402	213,437.14	229,572.00	7.6%
Unemployment Insurance		3501-3502	901.22	20,623.00	2188.3%
Workers' Compensation		3601-3602	55,790.77	59,663.00	6.9%
OPEB, Allocated		3701-3702	26,732.48	23,072.00	-13.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,500.00	2,400.00	-4.0%
TOTAL, EMPLOYEE BENEFITS			720,721.62	782,849.33	8.6%
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	182,528.31	35,761.29	-80.4%
Noncapitalized Equipment		4400	30,404.00	3,000.00	-90.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			212,932.31	38,761.29	-81.8%

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	6,450.00	1,750.00	-72.9%
Dues and Memberships		5300	175.00	175.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,849.00	1,000.00	-45.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,771.00	5,704.00	-41.6%
Professional/Consulting Services and Operating Expenditures		5800	34,418.51	11,895.00	-65.4%
Communications		5900	630.00	630.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			53,293.51	21,154.00	-60.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	158,789.57	165,038.71	3.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			158,789.57	165,038.71	3.9%
TOTAL, EXPENDITURES			2,945,544.15	2,789,114.33	-5.3%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	136,500.00	0.00	-100.0%
3) Other State Revenue		8300-8599	2,709,409.61	2,715,248.33	0.2%
4) Other Local Revenue		8600-8799	4,800.00	4,800.00	0.0%
5) TOTAL, REVENUES			2,850,709.61	2,720,048.33	-4.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,286,607.94	2,127,697.24	-6.9%
2) Instruction - Related Services	2000-2999		499,526.43	495,910.33	-0.7%
3) Pupil Services	3000-3999		620.21	468.05	-24.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		158,789.57	165,038.71	3.9%
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			2,945,544.15	2,789,114.33	-5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(94,834.54)	(69,066.00)	-27.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(94,834.54)	(69,066.00)	-27.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	286,391.64	191,557.10	-33.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			286,391.64	191,557.10	-33.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			286,391.64	191,557.10	-33.1%
2) Ending Balance, June 30 (E + F1e)			191,557.10	122,491.10	-36.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			191,557.10	122,491.10	-36.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
6130	Child Development: Center-Based Reserve Account	191,557.10	122,491.10
Total, Restricted Balance		191,557.10	122,491.10

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	5,911,102.50	7,943,445.00	34.4%
3) Other State Revenue		8300-8599	447,431.82	609,508.00	36.2%
4) Other Local Revenue		8600-8799	111,519.00	275,250.00	146.8%
5) TOTAL, REVENUES			6,470,053.32	8,828,203.00	36.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,670,521.78	3,766,173.00	2.6%
3) Employee Benefits		3000-3999	1,367,914.97	1,444,636.00	5.6%
4) Books and Supplies		4000-4999	2,347,731.54	2,960,558.00	26.1%
5) Services and Other Operating Expenditures		5000-5999	163,457.55	173,507.00	6.1%
6) Capital Outlay		6000-6999	64,700.00	700.00	-98.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	348,000.00	458,000.00	31.6%
9) TOTAL, EXPENDITURES			7,962,325.84	8,803,574.00	10.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,492,272.52)	24,629.00	-101.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	18,500.00	18,500.00	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			(18,500.00)	(18,500.00)	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)			(1,510,772.52)	6,129.00	-100.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,999,462.01	488,689.49	-75.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,999,462.01	488,689.49	-75.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,999,462.01	488,689.49	-75.6%
2) Ending Balance, June 30 (E + F1e)					
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	488,689.49	494,818.49	1.3%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	5,911,102.50	7,943,445.00	34.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,911,102.50	7,943,445.00	34.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	447,431.82	609,508.00	36.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			447,431.82	609,508.00	36.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	76,019.00	269,050.00	253.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,500.00	6,200.00	12.7%
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	30,000.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			111,519.00	275,250.00	146.8%
TOTAL, REVENUES			6,470,053.32	8,828,203.00	36.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,107,078.00	3,201,119.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	323,047.18	323,855.00	0.3%
Clerical, Technical and Office Salaries		2400	240,396.60	241,199.00	0.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,670,521.78	3,766,173.00	2.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	562,662.79	631,196.00	12.2%
OASDI/Medicare/Alternative		3301-3302	271,518.65	251,704.00	-7.3%
Health and Welfare Benefits		3401-3402	358,721.00	357,606.00	-0.3%
Unemployment Insurance		3501-3502	1,876.05	40,483.00	2057.9%
Workers' Compensation		3601-3602	122,786.48	110,252.00	-10.2%
OPEB, Allocated		3701-3702	46,250.00	49,295.00	6.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,100.00	4,100.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,367,914.97	1,444,636.00	5.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	115,458.00	203,367.00	76.1%
Noncapitalized Equipment		4400	12,273.54	4,600.00	-62.5%
Food		4700	2,220,000.00	2,752,591.00	24.0%
TOTAL, BOOKS AND SUPPLIES			2,347,731.54	2,960,558.00	26.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,100.00	1,100.00	0.0%
Dues and Memberships		5300	100.00	100.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	57,757.55	59,057.00	2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,640.00	65,990.00	62.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,800.00	10,300.00	51.5%
Professional/Consulting Services and Operating Expenditures		5800	54,800.00	34,800.00	-36.5%
Communications		5900	2,260.00	2,160.00	-4.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			163,457.55	173,507.00	6.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	100.00	100.00	0.0%
Equipment		6400	64,600.00	600.00	-99.1%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			64,700.00	700.00	-98.9%
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	348,000.00	458,000.00	31.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			348,000.00	458,000.00	31.6%
TOTAL, EXPENDITURES			7,962,325.84	8,803,574.00	10.6%

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	18,500.00	18,500.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			18,500.00	18,500.00	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)			(18,500.00)	(18,500.00)	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	5,911,102.50	7,943,445.00	34.4%
3) Other State Revenue		8300-8599	447,431.82	609,508.00	36.2%
4) Other Local Revenue		8600-8799	111,519.00	275,250.00	146.8%
5) TOTAL, REVENUES			6,470,053.32	8,828,203.00	36.4%
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		7,556,468.29	8,286,417.00	9.7%
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		348,000.00	458,000.00	31.6%
8) Plant Services	8000-8999		57,857.55	59,157.00	2.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,962,325.84	8,803,574.00	10.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,492,272.52)	24,629.00	-101.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	18,500.00	18,500.00	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			(18,500.00)	(18,500.00)	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)			(1,510,772.52)	6,129.00	-100.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,999,462.01	488,689.49	-75.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,999,462.01	488,689.49	-75.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,999,462.01	488,689.49	-75.6%
2) Ending Balance, June 30 (E + F1e)			488,689.49	494,818.49	1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			488,689.49	494,818.49	1.3%
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	488,689.49	494,818.49
Total, Restricted Balance		<u>488,689.49</u>	<u>494,818.49</u>

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	100,000.00	100,000.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100,000.00	100,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,000.00	100,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	6,682,394.78	6,782,394.78	1.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			6,682,394.78	6,782,394.78	1.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			6,682,394.78	6,782,394.78	1.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	6,782,394.78	6,882,394.78	1.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	100,000.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	100,000.00	0.0%
TOTAL, REVENUES			100,000.00	100,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	100,000.00	100,000.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			100,000.00	100,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,000.00	100,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			6,682,394.78	6,782,394.78	1.5%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,682,394.78	6,782,394.78	1.5%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,682,394.78	6,782,394.78	1.5%
2) Ending Balance, June 30 (E + F1e)			6,782,394.78	6,882,394.78	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
Prepaid Items			0.00	0.00	0.0%
All Others			0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
Other Commitments (by Resource/Object)			0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)			6,782,394.78	6,882,394.78	1.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
Unassigned/Unappropriated Amount			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	2,663,800.88	2,522,628.00	-5.3%
5) TOTAL, REVENUES			2,663,800.88	2,522,628.00	-5.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	177,759.33	148,111.00	-16.7%
3) Employee Benefits		3000-3999	82,837.65	72,799.00	-12.1%
4) Books and Supplies		4000-4999	8,555.58	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	163,669.49	170,134.00	3.9%
6) Capital Outlay		6000-6999	11,304,929.64	4,219,489.00	-62.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,641,097.35	1,610,564.70	-1.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,378,849.04	6,221,097.70	-53.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,715,048.16)	(3,698,469.70)	-65.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	651,907.00	1,023,656.00	57.0%
b) Transfers Out		7600-7629	0.00	300,000.00	New
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			651,907.00	723,656.00	11.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,063,141.16)	(2,974,813.70)	-70.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,611,109.06	15,547,967.90	-39.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,611,109.06	15,547,967.90	-39.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,611,109.06	15,547,967.90	-39.3%
2) Ending Balance, June 30 (E + F1e)			15,547,967.90	12,573,154.20	-19.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,112,470.84	5,457,328.14	32.7%
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	11,435,497.06	7,115,826.06	-37.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
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	1,500,000.00	1,500,000.00	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	421,361.88	421,362.00	0.0%
Interest					
		8660	233,745.00	102,500.00	-56.1%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue					
		8699	508,694.00	498,766.00	-2.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,663,800.88	2,522,628.00	-5.3%
TOTAL, REVENUES			2,663,800.88	2,522,628.00	-5.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	23,147.98	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	62,261.63	62,790.00	0.8%
Clerical, Technical and Office Salaries		2400	92,349.72	85,321.00	-7.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			177,759.33	148,111.00	-16.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	40,555.00	33,933.00	-16.3%
OASDI/Medicare/Alternative		3301-3302	15,288.63	11,333.00	-25.9%
Health and Welfare Benefits		3401-3402	17,640.70	18,524.00	5.0%
Unemployment Insurance		3501-3502	103.53	1,823.00	1660.8%
Workers' Compensation		3601-3602	6,580.79	4,964.00	-24.6%
OPEB, Allocated		3701-3702	2,669.00	2,222.00	-16.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			82,837.65	72,799.00	-12.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,555.58	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,555.58	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	262.77	263.00	0.1%
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	163,406.72	169,871.00	4.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			163,669.49	170,134.00	3.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	633,108.47	320,109.00	-49.4%
Buildings and Improvements of Buildings		6200	10,540,292.50	3,799,380.00	-64.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	131,528.67	100,000.00	-24.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			11,304,929.64	4,219,489.00	-62.7%
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	702,097.35	662,564.70	-5.6%
Other Debt Service - Principal		7439	939,000.00	948,000.00	1.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,641,097.35	1,610,564.70	-1.9%
TOTAL, EXPENDITURES			13,378,849.04	6,221,097.70	-53.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	651,907.00	1,023,656.00	57.0%
(a) TOTAL, INTERFUND TRANSFERS IN			651,907.00	1,023,656.00	57.0%
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	300,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	300,000.00	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			651,907.00	723,656.00	11.0%

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	2,663,800.88	2,522,628.00	-5.3%
5) TOTAL, REVENUES			2,663,800.88	2,522,628.00	-5.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		11,733,026.69	4,605,808.00	-60.7%
9) Other Outgo	9000-9999	Except 7600-7699	1,645,822.35	1,615,289.70	-1.9%
10) TOTAL, EXPENDITURES			13,378,849.04	6,221,097.70	-53.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,715,048.16)	(3,698,469.70)	-65.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	651,907.00	1,023,656.00	57.0%
b) Transfers Out		7600-7629	0.00	300,000.00	New
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			651,907.00	723,656.00	11.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(10,063,141.16)	(2,974,813.70)	-70.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,611,109.06	15,547,967.90	-39.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,611,109.06	15,547,967.90	-39.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,611,109.06	15,547,967.90	-39.3%
2) Ending Balance, June 30 (E + F1e)			15,547,967.90	12,573,154.20	-19.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			4,112,470.84	5,457,328.14	32.7%
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	11,435,497.06	7,115,826.06	-37.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	4,112,470.84	5,457,328.14
Total, Restricted Balance		<u>4,112,470.84</u>	<u>5,457,328.14</u>

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	437,215.00	437,215.00	0.0%
5) TOTAL, REVENUES			437,215.00	437,215.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	132,045.00	732,045.00	454.4%
6) Capital Outlay		6000-6999	629,507.80	1,000.00	-99.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			761,552.80	733,045.00	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(324,337.80)	(295,830.00)	-8.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(324,337.80)	(295,830.00)	-8.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,025,560.37	701,222.57	-31.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,025,560.37	701,222.57	-31.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,025,560.37	701,222.57	-31.6%
2) Ending Balance, June 30 (E + F1e)			701,222.57	405,392.57	-42.2%
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	701,222.57	405,392.57	-42.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	422,215.00	422,215.00	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			437,215.00	437,215.00	0.0%
TOTAL, REVENUES			437,215.00	437,215.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	132,045.00	732,045.00	454.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			132,045.00	732,045.00	454.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	623,560.80	1,000.00	-99.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	5,947.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			629,507.80	1,000.00	-99.8%
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			761,552.80	733,045.00	-3.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	437,215.00	437,215.00	0.0%
5) TOTAL, REVENUES			437,215.00	437,215.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		25,020.00	25,020.00	0.0%
8) Plant Services	8000-8999		736,532.80	708,025.00	-3.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			761,552.80	733,045.00	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(324,337.80)	(295,830.00)	-8.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(324,337.80)	(295,830.00)	-8.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,025,560.37	701,222.57	-31.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,025,560.37	701,222.57	-31.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,025,560.37	701,222.57	-31.6%
2) Ending Balance, June 30 (E + F1e)			701,222.57	405,392.57	-42.2%
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			701,222.57	405,392.57	-42.2%
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
9010	Other Restricted Local	701,222.57	405,392.57
Total, Restricted Balance		<u>701,222.57</u>	<u>405,392.57</u>

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	178,000.00	75,000.00	-57.9%
5) TOTAL, REVENUES			178,000.00	75,000.00	-57.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,445,803.68	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	556,943.61	78,032.00	-86.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,002,747.29	78,032.00	-96.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,824,747.29)	(3,032.00)	-99.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	390,000.00	390,000.00	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			390,000.00	390,000.00	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)			(1,434,747.29)	386,968.00	-127.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,334,145.08	5,899,397.79	-19.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,334,145.08	5,899,397.79	-19.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,334,145.08	5,899,397.79	-19.6%
2) Ending Balance, June 30 (E + F1e)			5,899,397.79	6,286,365.79	6.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,899,397.79	6,286,365.79	6.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	178,000.00	75,000.00	-57.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			178,000.00	75,000.00	-57.9%
TOTAL, REVENUES			178,000.00	75,000.00	-57.9%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,445,803.68	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,445,803.68	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	11,593.96	715.00	-93.8%
Other Debt Service - Principal		7439	545,349.65	77,317.00	-85.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			556,943.61	78,032.00	-86.0%
TOTAL, EXPENDITURES			2,002,747.29	78,032.00	-96.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	390,000.00	390,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			390,000.00	390,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			390,000.00	390,000.00	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	178,000.00	75,000.00	-57.9%
5) TOTAL, REVENUES			178,000.00	75,000.00	-57.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,445,803.68	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	556,943.61	78,032.00	-86.0%
10) TOTAL, EXPENDITURES			2,002,747.29	78,032.00	-96.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,824,747.29)	(3,032.00)	-99.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	390,000.00	390,000.00	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			390,000.00	390,000.00	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)			(1,434,747.29)	386,968.00	-127.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			7,334,145.08	5,899,397.79	-19.6%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,334,145.08	5,899,397.79	-19.6%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,334,145.08	5,899,397.79	-19.6%
2) Ending Balance, June 30 (E + F1e)			5,899,397.79	6,286,365.79	6.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
Prepaid Items			0.00	0.00	0.0%
All Others			0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
Other Commitments (by Resource/Object)			0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)			5,899,397.79	6,286,365.79	6.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
Unassigned/Unappropriated Amount			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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,755,826.16	14,755,826.16	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,755,826.16	14,755,826.16	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,755,826.16	14,755,826.16	0.0%
2) Ending Balance, June 30 (E + F1e)			14,755,826.16	14,755,826.16	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			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	14,755,826.16	14,755,826.16	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other 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			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	14,755,826.16	14,755,826.16	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			14,755,826.16	14,755,826.16	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			14,755,826.16	14,755,826.16	0.0%
2) Ending Balance, June 30 (E + F1e)					
			14,755,826.16	14,755,826.16	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	14,755,826.16	14,755,826.16	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	22,816,421.00	23,498,620.00	3.0%
5) TOTAL, REVENUES			22,816,421.00	23,498,620.00	3.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	84,478.00	84,351.00	-0.2%
3) Employee Benefits		3000-3999	47,503.00	51,605.00	8.6%
4) Books and Supplies		4000-4999	5,873.00	5,873.00	0.0%
5) Services and Other Operating Expenses		5000-5999	22,328,845.00	23,107,455.00	3.5%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			22,466,699.00	23,249,284.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			349,722.00	249,336.00	-28.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			349,722.00	249,336.00	-28.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,124,404.16	7,474,126.16	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,124,404.16	7,474,126.16	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,124,404.16	7,474,126.16	4.9%
2) Ending Net Position, June 30 (E + F1e)			7,474,126.16	7,723,462.16	3.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,474,126.16	7,723,462.16	3.3%

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

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	75,500.00	75,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	22,740,221.00	23,422,420.00	3.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	700.00	700.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,816,421.00	23,498,620.00	3.0%
TOTAL, REVENUES			22,816,421.00	23,498,620.00	3.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	28,710.00	28,887.00	0.6%
Clerical, Technical and Office Salaries		2400	55,768.00	55,464.00	-0.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			84,478.00	84,351.00	-0.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,234.00	19,325.00	12.1%
OASDI/Medicare/Alternative		3301-3302	6,451.00	6,454.00	0.0%
Health and Welfare Benefits		3401-3402	19,709.00	20,695.00	5.0%
Unemployment Insurance		3501-3502	140.00	1,038.00	641.4%
Workers' Compensation		3601-3602	2,682.00	2,827.00	5.4%
OPEB, Allocated		3701-3702	1,287.00	1,266.00	-1.6%
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			47,503.00	51,605.00	8.6%
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	5,873.00	5,873.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,873.00	5,873.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,345.00	21,345.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	22,307,500.00	23,086,110.00	3.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			22,328,845.00	23,107,455.00	3.5%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			22,466,699.00	23,249,284.00	3.5%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,816,421.00	23,498,620.00	3.0%
5) TOTAL, REVENUES			22,816,421.00	23,498,620.00	3.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		22,466,699.00	23,249,284.00	3.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			22,466,699.00	23,249,284.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			349,722.00	249,336.00	-28.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			349,722.00	249,336.00	-28.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,124,404.16	7,474,126.16	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,124,404.16	7,474,126.16	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,124,404.16	7,474,126.16	4.9%
2) Ending Net Position, June 30 (E + F1e)			7,474,126.16	7,723,462.16	3.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,474,126.16	7,723,462.16	3.3%

