

# 2021-22 Adopted Budget



**Business Services**

**June 22, 2021**

**Publication Information**

Hemet Unified School District Office  
1791 W. Acacia Avenue, Hemet, CA 92545  
(951) 765-5100

This and other financial & budget documents of the Hemet Unified School District are posted on the web site:

[www.hemetusd.org](http://www.hemetusd.org)







# Hemet Unified School District Governing Board



**Stacey Bailey, President  
Area 3, Term Expires 2024**



**Vic Scarvarda, Vice President  
Area 1, Term Expires 2022**



**Megan Haley, Member  
Area 2, Term Expires 2022**



**Sumanta Chaudhuri, Member  
Area 3, Term Expires 2024**



**Rob Davis, Member  
Area 3, Term Expires 2022**



**Patrick Searl, Member  
Area 3, Term Expires 2024**



**Ross Valenzuela, Member  
Area 3, Term Expires 2022**

*Additional information about Hemet USD's Governing Board is available at [www.hemetusd.org](http://www.hemetusd.org)*



# Hemet Unified School District Administration



**Dr. Christi Barrett**  
**Superintendent**

## **CABINET MEMBERS**

Darrin Watters  
Deputy Superintendent, Business Services

Tracy Chambers  
Assistant Superintendent, Education Services

Dr. Derek Jindra  
Assistant Superintendent, Human Resources

Dr. Jennifer Martin  
Assistant Superintendent, Student Support Services



# DISTRICT INFORMATION

The Hemet Unified School District was established on July 1, 1966 as a result of the unification of the Alamos and Cottonwood Districts, the Hemet Valley Union School District, and the Hemet Union High School District.

Hemet Unified covers over 650 square miles of very diverse topography; from valley flat lands to foothills to mountains and is one of the largest districts in the state in geographic size. It serves a growing community with a current enrollment of over 21,000 students. The district is made up of Pre-school centers at nine school locations, eleven elementary schools (K-5), three elementary/middle schools (K-8), four middle schools (6-8), four comprehensive high schools (9-12), one continuation high school (11-12), a science-based charter middle/high School (6-12), an Adult Education Center, independent study programs, a home school program, and a self-paced on-line instruction program that offers a wide variety of learning opportunities for students of all ages.

Educational programs are designed to be flexible enough to provide a positive educational environment for all students, yet structured enough to ensure attainment of the California Content Standards and passing the California High School Exit Exam. Students also are encouraged to use whatever creative talents they possess. With the support of the community, school staffs have developed highly successful programs in music, agriculture, and athletics.

Special assistance is provided to students identified as low income, English language learners and foster youth through programs and initiatives contained within the district's Local Control Accountability Plan and which are supported by the Local Control Funding Formula (LCFF) supplemental and concentration grants and other various state and federal grant funds.





# BUDGET ACCOUNTS & POLICY

## BUDGET ACCOUNTS

The District accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's California School Accounting Manual (CSAM). The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and by the American Institute of Certified Public Accountants.

### Fund Accounting

The accounts of the District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise assets, liabilities, fund balance, revenues and expenditures. District resources are allocated to, and accounted for, in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The table below describes the various fund groups and their purpose.

## THE CHART OF ACCOUNTS

### General Fund Funds 03 and 06

The *general fund* is the main operating fund of the LEA. It is used to account for all activities not accounted for in another fund. All transactions except those accounted for in another fund are accounted for in the general fund. An LEA may have only one general fund. Restricted projects or activities within the general fund must be identified and reported separately from unrestricted projects or activities. This is done by using codes in the resource field that identify whether the resources used are restricted or unrestricted.

### Special Revenue Funds Funds 09-20

Special revenue funds are established to account for proceeds from specific revenue sources that are restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. Charter school, adult education, child development, child nutrition, deferred maintenance and reserve accounts are some of the activities recorded in Special Revenue Funds.

### Capital Projects Funds Funds 21-50

Capital project funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets. Hemet USD operates Fund 21 Building Fund for projects support by bond funds, Fund 25 for developer fee related projects and Fund 35 for costs paid for by state facilities funds.

### Debt Service Funds Funds 51-56

Debt Service funds are established to account for the accumulation of resources for and the payment of principal and interest on general long-term debt, such as voter authorized general obligation bonds. Hemet USD operates Fund 51—Bond Service and Redemption Fund.

### Enterprise Funds Funds 61-65

Enterprise funds are used to account for any activity for which a fee is charged to external users for goods or services. An enterprise fund may be used to report any activity whose principal revenue sources meet specific criteria including debt backed by fees and charges, there is a legal requirement that the cost of providing services must be recovered through fees/charges, or it is the LEA's policy to establish fees/charges to recover the cost of providing services. Hemet USD operates Fund 63 for transportation activities.

### Internal Service Funds Funds 66-70

Internal Service funds are used to render services to other organizational units of the LEA on a cost-reimbursement basis. The funds are designated to be self-supporting with the intent of full recovery of costs. Hemet USD operates two internal service funds, Fund 67 for its self-insured worker's compensation program and Fund 68 for Post Employment benefits. Both funds are reported in Fund 67 in the state SACS forms.

The Hemet Unified School District's chart of accounts is designed in accordance with the Standardized Account Code Structure as





**Function** — The function code identifies the general operational area of an LEA and groups together related activities. The function describes the activity or services performed to accomplish a set of objectives or goal. Examples of functions are transporting, teaching, feeding students, and providing health services. All expenditures must be coded to a function.

Function Group	Function Range
• Revenue	0000
• Instruction	1000-1999
• Instruction Related Services	2000-2999
• Pupil Services	3000-3999
• Ancillary Services	4000-4999
• Community Services	5000-5999
• Enterprise	6000-6999
• General Administration	7000-7999
• Plant Services	8000-8999
• Other Outgo	9000-9999

**Object**—The object field classifies expenditures according to the types of items purchased or services received. The object field identifies revenues by their source and type, and balance sheet accounts as assets, liabilities, or fund balances.

Object Group	Object Code Range
• Assets	9110-9499
• Liabilities	9500-9699
• Fund Balances	9700-9799
• Revenues	8010-8799
• Expenditures	1000-6999
• Other Sources	8910-8979
• Transfers Out/Other Uses	7600-7699
• Other Outgo	7100-7499
• Contributions	8980-8999

The above descriptions and SACS information were obtained from the California School Accounting Manual (CSAM), 2019 edition, published by the California Department of Education. The manual can be found at :

[HTTPS://WWW.CDE.CA.GOV/FG/AC/SA/DOCUMENTS/CSAM2019COMPLETE.PDF](https://www.cde.ca.gov/fg/ac/sa/documents/csam2019complete.pdf)

## **BUDGET POLICY (AR3100)**

### **Budget Advisory Committee**

Membership of the district's budget advisory committee may include representatives of each of the following groups:

1. Governing Board members, provided that less than a majority of the Board serves on the committee  
(cf. 9140 - Board Representatives)
2. District and school site administrators
3. Representatives of bargaining units
4. Certificated and/or classified staff
5. Parents/guardians
6. Representatives of the business community and/or other community members
7. Students  
(cf. 1220 - Citizen Advisory Committees)  
(cf. 2230 - Representative and Deliberative Groups)  
(cf. 9130 - Board Committees)

The committee's duties may include, but not necessarily be limited to:

1. Making recommendations regarding budget priorities
2. Recommending cost reduction strategies, such as identifying services that may be reduced, made more efficient, or discontinued
3. Reviewing the clarity and effectiveness of budget documents and communications
4. Presenting progress reports on the committee's work and a final report of recommendations to the Superintendent or designee and to the Board.

The specific duties of the committee shall be clearly defined and presented to each member in writing, along with any background information necessary for the successful completion of the committee's charges, the timelines for report-





ing the committee's progress, and timelines for completion of each task.

(cf. 3350 - Travel Expenses)

### **Public Hearing**

Before adopting the district budget for the subsequent fiscal year, the Board shall hold a public hearing. An agenda for this hearing shall be posted at least 72 hours before the hearing and shall indicate the location where the budget may be inspected. The proposed budget shall be available for public inspection at least three working days before this hearing (Education Code 42103, 42127, 52062)

(cf. 0460 - Local Control and Accountability Plan)

(cf. 9320 - Meetings and Notices)

(cf. 9322 - Agenda/Meeting Materials)

The Superintendent or designee shall notify the County Superintendent of Schools of the location, dates, and times at which the proposed budget may be inspected, as well as the location, date, and time of the public hearing, in sufficient time for the County Superintendent to publish such information in a newspaper of general circulation at least 10 days but not more than 45 days before the hearing as required by Education Code 42103.

Whenever the proposed district budget includes a combined assigned and unassigned ending fund balance that exceeds the minimum recommended reserve for economic uncertainties adopted by the State Board of Education, the district shall provide, for each fiscal year included in the budget, the following information for public review and discussion at the public hearing: (Education Code 42127; 5 CCR 15450)

1. The minimum recommended reserve for economic uncertainties
2. The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve
3. A statement of reasons substantiating the need for the combined assigned and unassigned ending balances that are in excess of the minimum recommended reserve.

During the hearing, any district resident may speak to the proposed budget or to any item in the budget. The hearing may conclude when all residents who have requested to be heard have had the opportunity to speak. (Education Code 42103)

(cf. 9323 - Meeting Conduct)

### **Budget Review Committee for Disapproved Budgets**

If the district's revised budget is disapproved by the County Superintendent for any reason other than his/her disapproval of the district's local control and accountability plan (LCAP) or annual update to the LCAP, the budget shall be reviewed by a budget review committee, unless the Board and County Superintendent agree to waive the requirement and the California Department of Education accepts the waiver. (Education Code 42127)

This committee shall consist of either: (Education Code 42127.1, 42127.2)

1. Three persons selected by the Board from a list of candidates provided by the Superintendent of Public Instruction (SPI), who shall be selected within five working days after receiving the list of candidates
2. A regional review committee convened by the County Superintendent with the approval of the Board

If the budget review committee recommends disapproval of the district budget, the Board may submit a response no later than five working days after receipt of the committee's report. The response may include any revisions to the adopted final budget and any other proposed actions to be taken as a result of the committee's recommendations. (Education Code 42127.3)

If the SPI disapproves the district budget after reviewing the committee's report and the district's response, the Board shall consult with the County Superintendent as he/she develops and adopts, by November 30, a fiscal plan and budget that will allow the district to meet its financial obligations. For the current fiscal year, the district shall operate in accordance with the budget adopted by the County Superintendent. (Education Code 42127.3)

Until the district receives approval of its budget, it shall continue to operate either on the basis of the prior year's budget or on the basis of the current year's unapproved budget as adopted and revised by the Board, whichever budget contains a lower total spending authority. (Education Code 42127.4)

Regulation HEMET UNIFIED SCHOOL DISTRICT

Approved: June 17, 2014 Hemet, California

Revised: December 11, 2018





## **BUDGET DEVELOPMENT**

In January of each fiscal year, the budget development process begins with the Governor of California publishing his/her proposed State budget. Financial information applicable to school districts that is contained in the January budget is applied to the Local Control Funding Formula and various state categorical programs. District staff prepare initial budget assumptions and current fiscal year activity is estimated. As part of legislation enacted in 2013-14 which authorized the Local Control Funding Formula (LCFF), districts are also required to develop a Local Control Accountability Plan (LCAP) in conjunction with their budget. Part of the LCAP development process requires districts to reach out to the community and parent groups for input on their LCAP. This process begins in the spring of each year.

In February, Cabinet and Business Services staff coordinate to develop preliminary enrollment projections. Cabinet reviews the staffing formulas in conjunction with staffing requests in relation to the enrollment projections.

The month of March consists of meetings with the district's leadership team and the Governing Board with the intent to develop budget goals and recognize resource needs throughout the district for the next fiscal year. Preliminary staffing allocations are developed and evaluated based on the projected enrollment and resource needs.

During April and May, the district focuses its efforts on identifying resources to meet anticipated needs and again, meetings are held with the district leadership team and the Governing Board where all members are encouraged to participate and provide input in developing the district's budget priorities. Revenue and expenditure estimates are analyzed to identify potential unfunded priorities and surplus revenues. Input from the community, bargaining units, parents, and other stakeholders is used to identify and prioritize goals to include in the district's LCAP. The identified goals are entered into the state's LCAP template and the LCAP is released for a final 30 day public comment period.

In mid-May, the Governor publishes the May Revision of the January proposed budget. The Governor's revised budget provides additional insight for the direction in which education funding is headed. With the additional information, cabinet reviews the applicable changes to the base budget and creates a proposed budget for consideration by the Board.

Both the budget and LCAP are presented in a public hearing at a board meeting prior to the meeting at which both documents are submitted for final approval. By June 30th of each year, the annual budget and LCAP are presented to the board for final consideration and adoption.



Page intentionally left blank.



# STATE BUDGET

## Preface

The 2021–22 May Revision reflects the state’s undeniable V-shaped recovery from the trough of the short-lived COVID-19 recession. As noted by the visual presentation alongside Governor Gavin Newsom in the release of his updated State Budget plan, California is “roaring back” from the initial dark days of the health pandemic that has gripped the state and its 39 million residents for nearly a year-and-a-half.

Governor Newsom’s “California Comeback Plan” includes a mix of ongoing and one-time investments of \$100 billion made possible by an unanticipated surge in state revenues and robust federal stimulus funding. The May Revision’s economic recovery plan, if enacted, will earn it—and potentially Governor Newsom—a place in national and state history, which, as many speculate, may have been inspired by a near certain and imminent gubernatorial recall election.

Regardless of its drivers, the State Budget plan released today, May 14, 2021, holds a lot of promise for Californians, millions of whom have been economically disaffected by the COVID-19 pandemic, with millions more who have had to endure months of helping their children navigate the rough and often choppy waters of distance learning as they remain sheltered from the health risks of the outside world. Every Californian felt the magnitude of COVID-19’s disruptive tremors. Today, Governor Newsom unveiled a plan that he believes addresses their immediate needs while building the foundations of a more resilient state in the future.

## Overview of the May Revision

For those who were tracking Governor Newsom, it may have stirred childhood memories of tracking Santa on Christmas Eve, as he canvassed California to unveil the boldest proposals in the May Revision, including \$12 billion in tax rebates to qualifying Californians and plans to help rebuild small businesses, tackle a persistent homelessness and housing affordability crisis, and a “California For All Kids Plan” that aims to close the readiness and opportunity gaps for historically underserved students. Other welcomed investments in the May Revision address college access, affordability, and workforce readiness through a cornucopia of investments in student housing, the creation of a college savings account program for low-income children, and grants to incentivize partnerships between higher education institutions and businesses to train and prepare the workforce for California’s future economy.

Governor Newsom balances his robust—and arguably aggressive—spending proposals with over \$24 billion in reserves, including a historic deposit into public education’s rainy day fund. The K–14 public education investments correspond with the unprecedented spending levels across the May Revision, including over \$121 billion in budget-year spending for K–12 and an over \$1 billion (or 5.7%) increase for community colleges from 2020–21 levels.

## The Economy and Revenues

As a result of the COVID-19 pandemic, the year 2020 incurred a dramatic economic downturn in both the national and state economies. Looking back, it is remarkable that U.S. gross domestic product fell only 3.5% in 2020, despite the economy being turned off completely for a couple of months. While the pandemic has completely changed the manner in which we go about our daily lives, the economic recovery has been swift. Strong economic performance has driven national unemployment from its recent high of 14.8% in April 2020 to 6.1% in April 2021. However, April U.S. job growth was roughly one-quarter of the expected growth and there are concerns about inflation at the national and state level. In California, unemployment has fallen from its high of 16.0% in April 2020 to 8.3% in March 2021, with labor participation at 60.8%, which is 1.7% below pre-pandemic levels.





# STATE BUDGET

The Governor partially offsets the repeal of the supplemental payments with a proposed permanent increase in the minimum guarantee, which is discussed under the Governor’s Universal Transitional Kindergarten (TK) proposal.

## **Public School System Stabilization Account and Cap on Local Reserves**

As with many investments in the May Revision, the state’s obligation to deposit funds in the Public School System Stabilization Account (PSSSA)—or the Proposition 98 reserve—is due in part to unanticipated revenues. According to the May Revision, the state is required to set aside \$1.6 billion more than the January estimate of \$3.0 billion into the PSSSA, for a total reserve of \$4.6 billion. The reserve amount exceeds 3% of the K–12 portion of the Proposition 98 minimum guarantee, which triggers the statutory cap for fiscal year 2022–23—limiting how much K–12 districts can maintain in their local reserves, with a few exceptions.

### **Deferrals**

Building upon the Governor’s Budget in January, the May Revision provides additional funding to further reduce the deferrals that were included in the 2020–21 Enacted Budget. The Governor’s Budget in January proposed paying down \$9.2 billion of the K–12 deferrals. The May Revision proposes paying down an additional \$1.1 billion, which would leave a balance of \$2.6 billion at the end of the 2021–22 fiscal year.

### **Cost-of-Living Adjustment and Average Daily Attendance**

The May Revision increases the cost-of-living adjustment (COLA) provided in the Governor’s Budget in two ways. First, the May Revision recognizes the statutory COLA for 2021–22 is 1.70%—an increase of 0.2% from the Governor’s Budget. Second, “to help local educational agencies (LEAs) address ongoing fiscal pressures,” an additional \$520 million in Proposition 98 General Fund revenues is being proposed to increase the COLA applicable to the Local Control Funding Formula (LCFF) by an additional 1.00%—bringing it to 2.70%. The 2.70% COLA, compounded with the 2019–20 statutory COLA of 2.31%, results in an LCFF COLA of 5.07% for 2021–22.

The May Revision notes that statewide average daily attendance (ADA) is expected to continue declining.

### **Local Control Funding Formula**

As noted above, the May Revision proposal would provide a 5.07% COLA to the LCFF. The desired effect of the mega COLA is to bring LCFF rates to beyond where they would have been had the 2020–21 statutory COLA been funded. Therefore, the base grants—and subsequent grade span adjustments for Kindergarten K)–3 and career technical education—as well as the supplemental and concentration grant amounts will increase from the 2019–20 amounts.

Governor Newsom also proposes a \$1.1 billion augmentation in Proposition 98 funding to the concentration grant for the purpose of increasing the number of adults providing direct services (nurses, teachers, counselors, paraprofessionals, and others) to students. The effect of this infusion is an ongoing increase to the concentration grant factor. Those LEAs that receive these increased funds would be required to demonstrate how they were used for this purpose in the Local Control and Accountability Plan.



# STATE BUDGET

## Special Education

While not providing the full increase as general education funding through the LCFF, the Governor's May Revision does propose to apply the compounded COLA of 4.05% to special education funding. This will increase the special education base rate from \$625.00 in the current year to approximately \$650.31 per ADA, pursuant to the current funding formula for students with disabilities.

The Governor's May Revision also notes an increase of \$277.7 million one-time in federal funding to Individuals with Disabilities Act (IDEA) from the American Rescue Plan. The Administration also proposes the following to be funded from other federal IDEA resources:

- \$15 million one-time to provide technical assistance and support to LEAs in developing and administering comprehensive individualized education programs
- \$2.3 million to address special education complaints, perform court-ordered special education monitoring, and to purchase special education monitoring software
- \$1.2 million to improve coordination between the CDE, the California Department of Developmental Services, and LEAs to support the transition from infant to preschool programs, and convene stakeholder workgroups to address data sharing and disseminate best practices to increase access to more inclusive settings for three-, four-, and five-year-olds.

## Educator Workforce

Governor's May Revision proposes to invest in the educator workforce by providing \$3.3 billion in a multiyear package to support initiatives that build the teacher pipeline, encourage educator retention, and provide professional training in key areas for administrative, credentialed, and classified staff. This includes an appropriation of \$550 million to boost teacher preparation through teacher residency programs, \$100 million for the classified credentialing programs, and \$500 million for the Golden State Preparation program. In addition, a \$111.1 million one-time Proposition 98 and General Fund allocation is earmarked to support the Pre-K–12 Educational Employment Program, which encourages pathways to the teaching profession, \$20 million for credential fee waivers in 2021–22 for new teachers, and \$15 million to assist teachers in completing coursework required for state certification in computer science.

Important training needs, and the need to retain educational professionals are addressed through a \$1.3 billion multi-year investment. High-need training topics for administrators, classified, and certificated employees include restorative practices, accelerated learning, re-engaging students, and implicit bias. In addition, an investment of \$250 million is appropriated to encourage National Board Certification for teachers in high poverty schools; \$60 million is appropriated for the Classified Summer Assistance Program, which helps supplement classified employee pay over summer recess; and \$25 million will be appropriated over five years for the 21st Century Leadership Academy. Educator training in the areas of early math, reading, science, instruction, computer science, dyslexia, and LGBTQ+ cultural competency is supported through the appropriation of an undisclosed amount of one-time funding.

## Child Care, Preschool, and TK

In keeping with his January proposal, Governor Newsom increases the state's child care and preschool reimbursement rates by the statutory 1.70% COLA. However, as he announced on Mother's Day, May 9, 2021, via Twitter, he is also proposing 100,000 new subsidized child care slots, as well as funding an additional 6,500 slots from Proposition 64 cannabis tax revenues.



# STATE BUDGET

Governor Newsom’s child care package also includes continued protections for families through waived family fees and protections for providers through a variety of stipend and resource programs and continuing the hold harmless provision for direct contractors. Finally, the May Revision maintains current spending levels for the California State Preschool Program with the intention of implementing policy changes consistent with the Master Plan for Early Learning and Care’s recommendation to achieve universal preschool access for all low-income 3-year-olds in California.

Perhaps the boldest early childhood and education proposal is the one to provide universal access to TK to all four-year-olds in California by 2024–25. The Governor proposes increasing the Proposition 98 minimum guarantee by an estimated \$900 million in fiscal year 2022–23 and reaching a total of \$2.7 billion by full implementation in 2024–25 to pay for the costs of California’s new “14th grade.” He also proposes an additional \$380 million Proposition 98 investment, growing to \$740 million by 2024–25, to reduce TK classroom ratios by half by paying for the cost of one additional certificated teacher or classified staff per classroom.

The May Revision proposes repurposing the January Governor’s Budget one-time \$250 million TK incentive grant proposal to instead, provide LEAs resources to enable them to prepare for TK expansion beginning with the 2022–23 school year, as well as maintain a facilities proposal to help LEAs with their student housing needs when new TK students cross their campus gates beginning in 2022–23.

## Retirement Systems

Governor Newsom does not include any new funding for the California State Teachers’ Retirement System (CalSTRS) or the California Public Employees’ Retirement System (CalPERS) for LEAs. This reaffirms the current best CalSTRS employer rate estimate for 2021–22 of 16.92% based on the latest recommendation to date from the actuary—a 1.00% increase compared to what LEAs are currently expecting at 15.92%. In contrast, the CalPERS Board approved the employer contribution rate at its April 2021 meeting for 2021–22 at 22.91%—a 0.09% decrease compared to what LEAs are currently expecting at 23.00%.

## Community Schools

Governor Newsom significantly increased his \$275 million community schools proposal from January by investing \$3 billion in one-time Proposition 98 funding over several years to further expand the implementation and use of the community school model. The funding would support grants for up to 1,400 LEAs (more than 60% of LEAs statewide) to convert school campuses into full-service community schools. The investment is consistent with the Governor’s intent to leverage the infrastructure of community schools as a way to provide wraparound services, such as health care and social services, to students and their families.

## Child Nutrition

Governor Newsom proposes to increase access to subsidized school meals for students as part of his effort to support the whole child with \$150 million in ongoing funding to increase LEA participation in federal universal meal provisions. Additionally, \$100 million in one-time funding is proposed to provide school kitchen infrastructure upgrades and training for school cafeteria staff.





# STATE BUDGET

## Broadband

The COVID-19 pandemic forced California and the rest of the globe to adapt to a virtual world in nearly every aspect of life, including K–12 education. In order to expand broadband and reliable internet service statewide, Governor Newsom proposes a \$7 billion investment.

For education, the May Revision proposes a one-time \$35 million (non-Proposition 98) investment, available through 2024–25, to expand broadband access to isolated and underserved communities through a collaborative partnership of LEAs, regional libraries, and telehealth providers. The state will also leverage available federal funds through the E-Rate Program to assist with this initiative.

## Federal Programs

California is slated to receive a windfall of federal relief dollars from the \$1.9 trillion America Rescue Plan that was signed into law by President Joe Biden in March 2021. For K–12 education, the state is slated to receive approximately \$15.3 billion for the third iteration of the Elementary and Secondary School Emergency Relief Fund, of which 90% is required to be allocated to LEAs in proportion to their Title I, Part A funding, while the state has direction over how to spend the remaining 10%. Overall, the state has more than \$2 billion in flexible federal funding to spend on education initiatives. Governor Newsom is proposing to use these flexible federal dollars as a part of his \$2.6 billion proposal to provide intensive tutoring for students, which is detailed in the following section.

## Student Learning

The May Revision continues the state’s focus on reopening schools for in-person instruction. Governor Newsom proposes an additional \$2 billion in one-time Proposition 98 funds for health and safety activities associated with reopening schools, including testing and vaccine initiatives, enhanced cleaning, personal protective equipment, and improved ventilation. This investment supplements the In-Person Instruction Grant that was established by Assembly Bill (AB) 86. In addition, the Governor proposes to supplement the Expanded Learning Opportunities Grant from AB 86 with an additional \$2.6 billion to provide interventions for students focused on accelerated learning.

Recognizing that some parents may still be hesitant to send their children back to school in the fall, the May Revision affirms that LEAs may serve these students outside the classroom using existing independent study statutes. To ensure these students receive a high-quality option for non classroom-based instruction, improvements to the independent study statutes are proposed.

## Afterschool and Summer Programs

The Governor envisions robust afterschool and summer programs for elementary school students with a five-year plan. Funds are proposed to provide no-cost afterschool and summer programs with a priority for LEAs with the highest concentrations of low-income students, English language learners, and youth in foster care. The May Revision includes \$1 billion for this proposal in 2021–22, growing to \$5 billion in 2025–26.





# STATE BUDGET

## Children and Youth Behavioral Health Initiative

The need for comprehensive mental health supports has been highlighted during the pandemic, prompting Governor Newsom to propose an investment of \$4 billion over five years and many state departments to identify and treat behavioral health needs early, including trauma, depression, anxiety, psychological disorders, and substance use in youth ages 0–25. The intent is to identify children who need help early, provide services where and when needed, and make programs and services available to meet their needs. The Children and Youth Behavioral Health Initiative will be designed to invest in schools' ability to both deliver care directly and partner with Medi-Cal plans.

### Closing

Certainly, a \$268 billion investment that leverages over \$75 billion in surplus revenues is cause for celebration, especially when compared to where we were just a year ago. At this time last year, we were feeling dizzy about a potential 10% cut to our General Fund apportionments alongside billions of dollars in deferred state payments, both of which were critical in helping the state address an estimated \$54 billion State Budget shortfall. Also, we certainly cannot ignore the euphoric revenue gains coming from Wall Street, which was unexpectedly shielded from the economic storm of the health pandemic that upended millions of lives across the nation.

There is so much to be grateful for in the May Revision. Local educational leaders can look forward to increased revenues that will help them achieve fiscal resiliency while expanding access to high quality educational and support services to California's six million students, including programs to accelerate and enrich academic learning.

While there is so much to look forward to, we believe that the significant investments in the May Revision—namely, the increased ongoing education spending obligations tied to some of the investments—can create out-year risks for the state and for local leaders if the economic assumptions underlying the May Revision prove tenuous.

**Source: School Services of California**



# BUDGET SUMMARY

Hemet Unified School District's 2021-22 budget has been developed using assumptions based on the Governor's May Revise budget proposal for the state, as well as recommendations and guidance from the Riverside County Office of Education, School Services of California, and other K-12 advocacy groups.

Hemet Unified's Local Control Funding Formula (LCFF) for the 2021-22 budget year is calculated using base rates and other factors provided in the May Revise. Student average daily attendance (ADA) is also a factor in the LCFF calculation. Adjustments are made to ADA for district students transferring in and out of charter schools. LCFF supplemental and concentration funding is calculated using a three-year rolling average of the district's unduplicated pupil percent (UPP) for district students that qualify for free and reduced meals, are identified as English learners, who are homeless or foster youth. The UPP is projected at 88.3% for 2021-22.

The budget assumes enrollment of 20,845 students, excluding charter school students and students enrolled in county programs. This is a decrease of 746 students from the prior year. Due to COVID-19 the state is allowing for districts to be funding on Enrollment and ADA from 2019-20. This is the final year for Districts to get funding on this model. Enrollment is expected to stay flat and is currently unknown due to the COVID-19 pandemic. ADA is assumed to be approximately 93.55% of enrollment, while we are funding on 2019-20 ADA.

General fund revenues in 2021-22, including transfers in and other sources, are projected to total \$320.7 million. Expenditures, including transfers out and other uses, are budgeted at \$368.7 million. Expenditures are projected to exceed revenues by \$48 million leaving a combined general fund ending balance of \$57 million by June 30, 2022 as the District spends down one-time COVID relief funds received in 2020-21.

The district expects to see an overall decrease in revenue of \$54.9 million over the prior year, this is attributed to the one-time monies received the prior year in Federal and State funding. It should be noted that the District is anticipating additional COVID-19 federal dollars from ESSER III that were not included in the budget.

A 2400% increase to UI has been added to all applicable salaries in the District causing an increase of \$2.1 million of expenditures for the new budget year.

The budget includes \$61.6 million in ongoing LCAP initiatives that are supported by LCFF supplemental and concentration funds. On-going initiatives include extended day kindergarten and literacy programs. The LCAP initiatives are a result of input received by the community, parents, students and staff to address goals identified in the district's Local Control and Accountability Plan and Strategic Plan.

## 2021-22 General Fund Budget Assumptions

LCFF Base Grant K-3	\$	8,934
LCFF Base Grant 4-6	\$	8,214
LCFF Base Grant 7-8	\$	8,458
LCFF Base Grant 9-12	\$	10,057
Unduplicated Pupil Percent (UPP) - 3 Yr Avg		88.33%
LCFF COLA		5.07%
School Year (days)		180
CBEDS Enrollment		20,845
CBEDS Enrollment with County programs		20,894
ADA		19,458.69
ADA with County programs		19,491.15
ADA %		93.55%
Step and Column (CE)		1.45%
Step and Column (CL)		1.75%
STRS		16.92%
PERS		22.91%
Routine/Deferred Maint. Contribution		3.00%
Reserve for Economic Uncertainty		5.00%
Unrestricted Lottery (per ADA)	\$	150
Restricted Lottery (per ADA)	\$	49



## LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

A component of the Local Control Funding Formula is the requirement for districts to develop a Local Control Accountability Plan (LCAP). The plan is designed to allow districts to identify actions that the district will take to meet the eight educational priorities identified by the state as well as any locally identified goals and priorities. The plan also addresses how the district expects to provide increased and improved services to those students for whom supplemental and concentration funding is received. These are students who qualify for free and reduced price meals, are English language learners, or foster youth. The projected cost for each initiative is included in the LCAP and is accounted for in Hemet USD's proposed 2021-22 budget. LCAP expenditures fall across all expenditure categories as identified in the table below. In addition to initiatives supported by the supplemental and concentration grants under LCFF, the LCAP includes other strategies supported by other funding sources including Title I, Title II and Title III. Both the LCAP and the district's proposed budget and Strategic Plan. Both the LCAP and the district's proposed budget will be presented for public comment and input at a public hearing at the June 15, 2021 Board meeting.

2021-22 LCAP	LCFF Supplemental/ Concentration Funds
(millions)	
Certificated Salaries	\$ 28.9
Classified Salaries	5.2
Employee Benefits	10.6
Books/Supplies	2.8
Services/Operating Expenses	8.9
Capital Outlay	1.0
Other Uses	4.2
<b>Total</b>	<b>\$ 61.6</b>



# STUDENT INFORMATION

## ENROLLMENT

Each year on the first Wednesday in October, the State of California requires districts to report the number of students enrolled, regardless of actual attendance on that date. The enrollment data collected is submitted through the California Longitudinal Pupil Achievement Data Systems (CALPADS) for reporting purposes and data collection. Districts also report the number of students they have enrolled that are eligible for free or reduced priced meals, are identified as English learners or who are foster youth or who are homeless. These numbers, along with a variety of other student and staff demographic information, are used for comparative reporting with other districts in the state. The low income, English learner, foster and homeless data is compiled to determine each district's unduplicated pupil percentage (UPP) which is then used as the basis for LCFF supplemental and concentration funding.

Enrollment data for Hemet Unified and all other California school districts can be found on the California Department of Education's DataQuest web site at <http://data1.cde.ca.gov/dataquest>. October 2020 enrollment certified through CALPADS was reported at 20,845 excluding charter school students and students enrolled in county programs.

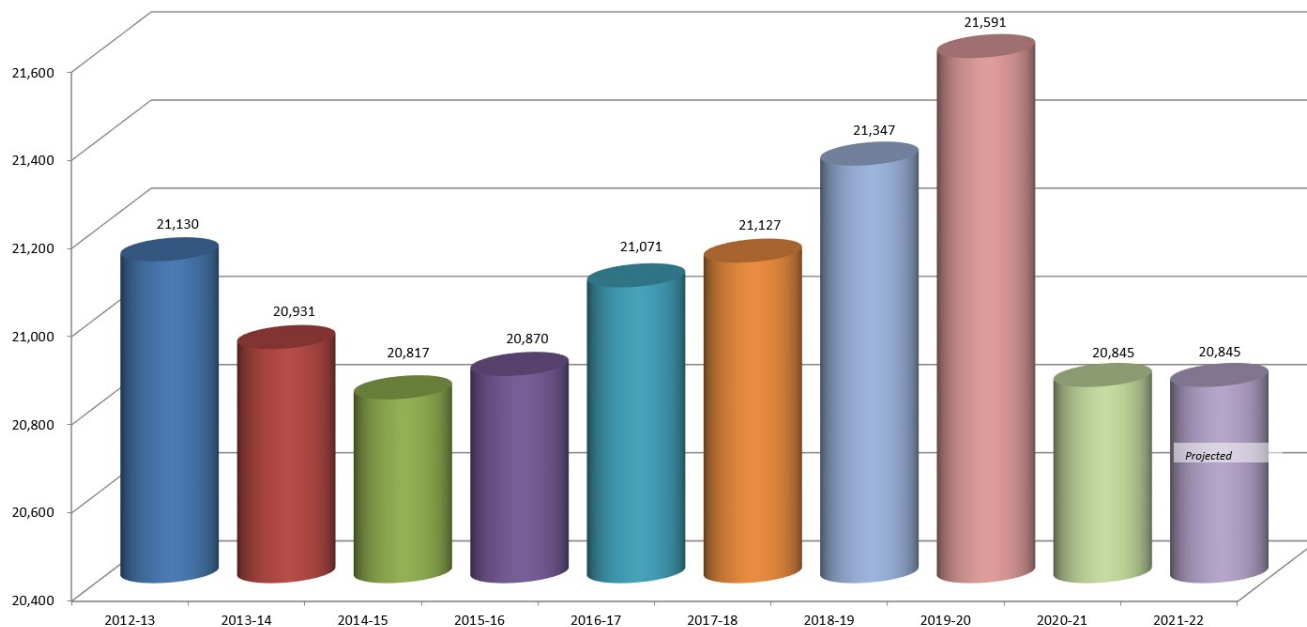
Data used to develop enrollment projections for the budget year include housing starts and birth rates. Budgeted enrollment for 2020-21 is projected at be the same as it was through CALPADS at 20,845.

### AVERAGE DAILY ATTENDANCE (ADA)

Average daily attendance or ADA is a number derived from a district's student attendance reporting system and is the primary factor used to determine LCFF base funding levels each year. ADA is equal to the average number of pupils who attend class each day over the course of the school year. This number is computed by counting only days of actual attendance for each student and dividing that number by the total number of days in the school year. The majority of a school district's unrestricted funding is calculated on ADA for the benchmark period called Period 2 or P-2. The cut-off date for this attendance calculation is in mid April. However, for the 2020-21 school year, P-2 data was not collected due to school closures continuing as a result of COVID-19. A factor of 93.61% of projected enrollment was used to calculate estimated ADA for the budget year which is projected at 21,591 for students in Hemet schools or 21,634 with Hemet students enrolled in county programs are included.

Current law allows districts to use prior year data to calculate ADA. The P-2 ADA for 2020-21 was 20,211.91. This is used as the basis for calculating its Local Control Funding Formula (LCFF) dollars along with another 32.46 ADA for district students in county programs. The district's P-2 ADA for the LCFF calculation is adjusted by attendance for those students transferring in and out of charter schools, as well as for some special education related attendance that is reported on an annual basis.

**Enrollment**  
**October 2013 to October 2021**



# General Fund Budget

## REVENUES

Hemet Unified School District’s general fund revenues from state, federal and local sources for 2021-2022 are projected to be \$315.9 million, a \$54.9 million or 14.80% decrease over the total estimated revenue for 2020-21. An additional \$4.8 million in revenue is recorded as transfers in from other funds for a total of \$320.73 million.

### Local Control Funding Formula (LCFF)

The Local Control Funding Formula constitutes the main revenue source supporting unrestricted expenditures including classroom instruction and district operations. The district’s LCFF is made up of local property tax receipts, Propositions 30 and 55 Education Protection Act funds and state aid. LCFF is made up of several components including base funding, grade span adjustment additions and supplemental and concentration grants. LCFF revenue is calculated for each district by multiplying their projected average daily attendance by the budget year’s funded base rate for each grade level along with the grade span adjustments, and supplemental and concentration funds for unduplicated students in the targeted groups.

The district’s LCFF base funding is projected at \$184.8 million and LCFF supplemental/concentration funding is projected at \$61.6 million for a combined total of \$246.4 million for the 2021-22 budget year. This is an increase of \$12.4 million over the prior year of which \$4.1 million is attributed to supplemental /concentration funding with the remaining \$8.3 million an increase to the base grant. The supplemental/concentration grant portion of LCFF revenues are to be used to provide increased or improved services to the students for whom the district receives the additional revenue. The increased and improved services funded by the supplemental/concentration grants are to be identified in the district’s LCAP.

### Federal Revenue

LCFF Factors Per ADA	TK-3	Grades 4-6	Grades 7-8	Grades 9-12
2021-22 Base	\$ 8,092	\$ 8,214	\$ 8,458	\$ 9,802
Grade Span Adjustments	\$ 842			\$ 255
Total Base	\$ 8,934	\$ 8,214	\$ 8,458	\$ 10,057
Supplemental (20% of base)	\$ 1,562	\$ 1,436	\$ 1,479	\$ 1,758
Concentration (50% of base—UPP above 55%)	\$ 1,448	\$ 1,331	\$ 1,371	\$ 1,630

Total federal revenues for the combined general fund are budgeted at \$18.3 million, which is a decrease of \$57.20 million from the prior year. Reductions in this federal revenue source are related to one time revenues of the Federal Stimulus funding which includes Learning Loss Mitigation Funding consisting of CARES Act (GEER) and (ESSER I) funds, CARES Act Coronavirus Relief (CR) funds, Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) ( ESSER II) and carry over. Unrestricted revenues make up just \$660,500 of all general fund federal dollars. The balance comes from restricted federal sources totaling \$10.1 million for the district’s Title I, Title II, Title III and Title IV programs. Federal funds to support district schools that qualify for Comprehensive Support and Improvement (CSI) are also included in the 2021-22 budget. Other budgeted restricted federal revenues include \$4.7 million for special education programs and \$1.7 million for Head Start. The remaining \$1.1 million is for vocational programs, afterschool programs and various other small grants.

### Other State Revenue

Anticipated state revenues for the 2021-22 are down by \$11.3 million from 2020-21 funding levels and are expected to total \$30.6 million. The drop in state funds is related to the discontinuation of the one-time mandate revenues the state has provided annually for the past several years. State revenues are both restricted and unrestricted.

Unrestricted state revenues total \$4.0 million and are comprised of lottery revenues, and the mandate block grant. Restricted state revenues total \$26.60 million with \$12.0 million associated with payments made on behalf of Hemet USD employees by the state to the State Teachers Retirement System (STRS). Formulas established by CDE and STRS are used to calculate the amount of revenue used by the state to cover payments made to STRS on behalf of Hemet Unified employees. While the on-behalf revenue is reported in the district’s financial reports, actual cash receipts do not pass through the district accounts. Other restricted state revenues include \$7.8 In Person Instruction COVID-19 Grant (IPI) , \$1.3 million for special education programs, \$3.2 million for the after-school program, and just over \$4.2 million for restricted lottery. The balance is composed of smaller state grants including the CTE incentive grant.



## Local Revenue

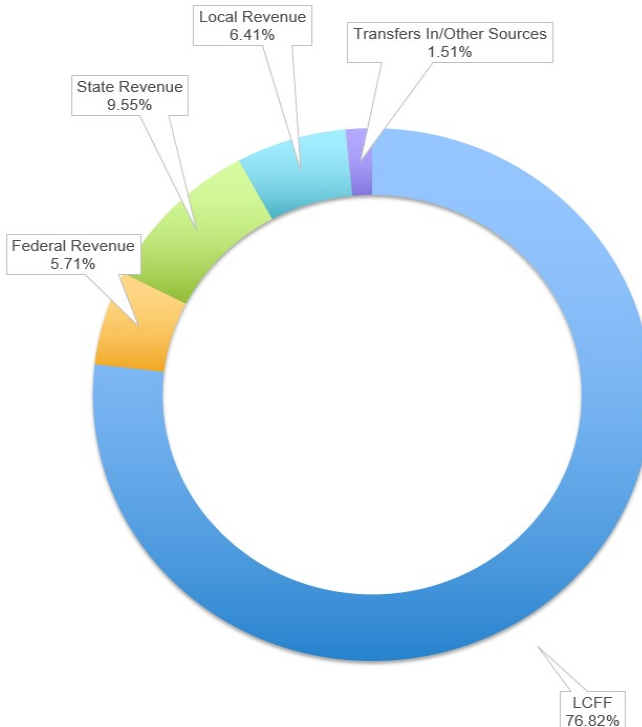
Local revenues include pass-through funds from other agencies for special education and child development programs, redevelopment funds, interest earnings, reimbursement of expenses from other agencies, e-rate discounts, donations and facilities use fees. There is \$20.5 million budgeted in the general fund in this category for 2021-22. \$13.9 million is budgeted for Special Education pass-thru funds from the Riverside County Special Education Local Plan Area (SELPA); \$3.8 million is budgeted for redevelopment receipts. \$2.8 million in local revenue comes from donations, e-rate credits, and administrative cost reimbursements from CFD's. The balance is for print shop activities, miscellaneous fees, reimbursements, facilities use charges, and interest.

## Other Sources/Transfers In/Contributions

### Transfers In from Other Funds

Transfers in from other funds to the general fund total \$4.8 million and are associated with excess contract revenue for transportation services provided to other districts and special education revenue received by the Western Center Academy charter school.

The transportation contract revenues transferred in from Fund 63—Enterprise Fund are projected at \$4.3 million for 2021-22 and are used to cover the cost of Hemet USD transportation above the \$1.5 million that comes in as the transportation add-on under LCFF. Charter special education revenues transferred from Fund 09 are budgeted at just over \$500,000. According to the Memorandum of Understanding agreement between Western Center Academy and the district, the charter school's special education revenues will be returned to Hemet Unified as the sponsoring agency each year to cover the cost of providing services to charter students.



Combined General Fund Revenue	
LCFF	\$ 246,389,324
Federal	18,324,042
Other State	30,631,760
Local	20,548,679
<b>Total Revenue</b>	<b>\$ 315,893,805</b>
Transfers In	4,839,729
<b>Total Revenue/ Transfers In</b>	<b>\$ 320,733,534</b>

### Contributions

Contributions between the unrestricted and restricted general funds are expected to be \$40.3 million in the 2021-22 budget year. This is an increase of approximately \$5.3 million over the prior year's expected contribution. Increases in contributions are attributed to rising costs in under-funded special education programs as well as growth in the required 3% contribution to the routine maintenance account.

### Special Education

Special education costs typically exceed the revenue provided to the district from state, federal and local sources for that purpose. Additionally, in order to retain federal funds, the district must meet maintenance of effort requirements. This standard requires that the special education related expenses supported by state revenues and local contributions be no less than the amount expended in the prior year. Contributions from the general fund to special education resources for 2021-22 are budgeted at \$29.7 million or \$2.78 million over prior year levels. The contribution includes the amount in LCFF revenue the district receives for Special Education students' ADA. Growth in special education costs is related to salary increases, growing retirement costs, program expansion and increasing demands for services.

### Routine Maintenance

Hemet USD is contributing just under \$10.57 million to its routine maintenance program in 2021-22, an increase of \$2.5 million over the prior year. The legally required contribution to routine maintenance is an amount equivalent to 3% of combined general fund expenditures.





# EXPENDITURES

Budgeted general fund expenditures & other outgo to other funds total \$368.6 million for the upcoming 2021-22 Fiscal Year. This \$59.1 million increase is 19.1% more than the district expects to spend in the current 2020-21 fiscal year. The increase in expenditures is related to the increased needs of the District’s students and staff due to the effects of the Coronavirus. These expenses will be funded through one-time stimulus funding carried over from the 20-21 fiscal year.

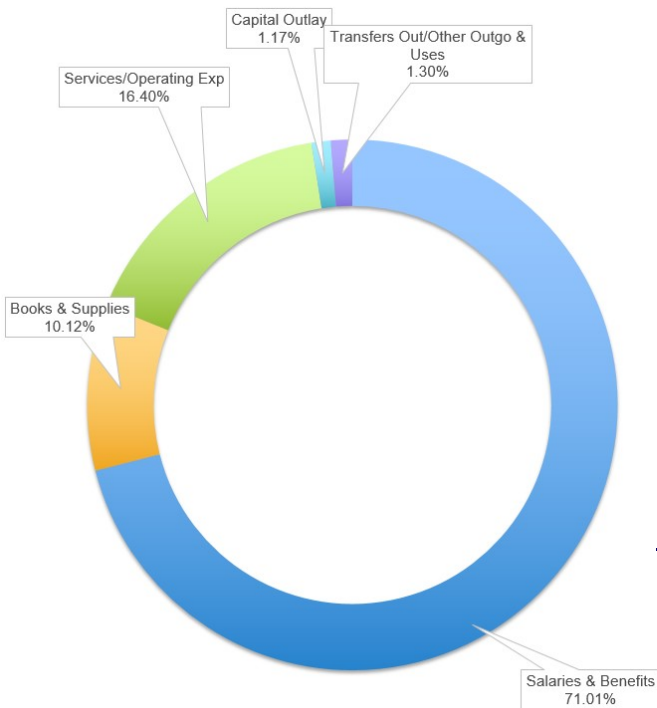
## Salaries and Employee Benefits

Salaries and benefit expenses total \$261.8 million and comprise 71.01% of the District’s combined general fund expenditures and other outgo. A majority of regular approved positions and substitute costs are paid from a general salary account and are given a school or department location code to enable monitoring of staffing levels. Staff to provide special education instruction and services are assigned based on case-load requirements and on an as needed basis. Special education positions are charged to restricted special education accounts. In addition to regular approved positions, extra-duty assignments, substitute costs, and overtime costs will be accounted for at the District level based on the needs indicated by Sites & Departments.

Changes affecting salary and benefit costs in 2021-22 include step and column growth which averages about 1.76 % for both certificated and classified employees. This COLA adjustment includes 1% to offset the costs of an increased UI rate that went from .05% in 2020-21 to 1.23% in 2021-22. Employee benefit costs see growth over the prior year with employer STRS rates increasing to 16.92% and PERS rates increasing to 22.91%.

Also reported in the employee benefits expense category are Other Post Employment Benefit (OPEB) costs which are allocated across all positions. The rates for OPEB are based on estimated cost of retiree benefits for the budget year, total salary costs and total positions. The OPEB rate may be adjusted up or down during the year to meet the actual cost of the district’s pay-as-you go expenses for the budget year. After the close of the 2020-21 fiscal year, the final OPEB rate for the new budget year may be adjusted to account for available ending balances in the account.

The district’s self-funded worker’s compensation plan rates for 2021-22 remain at the prior year level of 0.75%. All other employee benefits costs remain unchanged from the prior year.



Combined General Fund Expenditures	
Salaries/Benefits	\$ 261,819,732
Books/Supplies	37,294,222
Srvs/Op Exp	60,450,470
Capital Outlay	4,309,889
Other Outgo	4,808,326
<b>Total Expenses</b>	<b>\$ 368,682,639</b>
Transfers Out	\$ -0-
<b>Total Exp/Tx Out</b>	<b>\$ 368,682,639</b>

## Books and Supplies

The 2021-22 combined general fund budget shows \$37.3 million allocated for books and supplies. This is \$16.0 million more than the amount expected to be spent in this category in 2020-21. The increase in costs is related to the planned spend down of one-time Covid related grant balances for materials & supplies, maintenance supplies, and technology supplies; as well as \$1.8 million in restricted lottery funds for additional textbook adoption costs in 2021-22. Along with textbooks, the cost for Chrome-books, laptops, and other technology devices are budgeted in the books and supplies category. Expenses also include consumable supplies that school sites and departments need to operate during the year such as paper, workbooks, and office supplies under a full return to in-person learning.

## Services and Operating Expenses

Utilities, property and liability insurance, web-based instructional and assessment applications, professional/consulting services, repairs, consultants, non-public school (NPS) tuition for special education students, and travel and conferences are among the costs reported in the Services and Operating Expenses category where \$60.45 million is budgeted for 2021-22. This amount is up by \$25 million from the projected level of expenditures in this category for the 2020-21 fiscal year due to costs returning to pre-pandemic levels upon the reopening of the District for 2021-22. Services and operating expenses include \$5.9 million in transportation costs for Hemet USD students. The majority of student transportation expenses are supported by proceeds from contracts with other



districts, with a \$1.54 million dollar projected balance being covered by LCFF funding for transportation.

The district anticipates spending \$2.6 million for special education students attending non-public schools, contracts with RCOE for CTE teachers and contracts with Valley-Wide for after school programs. Utility costs are budgeted at \$5.6 million. An additional \$12.3 million is budgeted for professional/consulting services including legal and audit services, contracts with the City of Hemet and Riverside County Sheriff's office for SRO's and contracts for Special Ed services. Dues, staff development conferences, workshops, and mileage reimbursement costs, property and liability insurance, repairs, leases, and communication related costs including internet and phones totals \$13.0 million. With the remaining balance of approximately \$19.51 million budgeted for Covid related operating expenses.

### Capital Outlay

A budget of \$4.3 million is set aside for capital outlay costs for 2021-22. This is for technology upgrades, servers for data and assessment analysis, vehicles and grounds and custodial equipment. Capital purchases are supported by e-rate credits, site/department allocations and balances set aside for this purpose in the district's equipment replacement account in Fund 40.



### Other Outgo

Other outgo is where debt payments for capital leases and other financing activities are recorded as well as tuition payments for district students attending county programs or state schools. For 2021-22, \$5.6 million is budgeted in this category in the general fund. Certificates of Participation (COPs), long-term debt that was issued for capital equipment and facility construction in prior years, are paid from redevelopment funds and make up \$3.7 million of the total costs in this expenditure category. The remaining \$1.8 million are related to tuition costs .



A negative \$760,626 expense in the other outgo/transfers of indirect costs category is budgeted for 2021-22. This represents credits transferred into the general fund from other district funds such as Adult Education Fund (Fund 11), Child Development (Fund 12), Cafeteria (Fund 13) and the Transportation Enterprise Fund (Fund 63) for indirect charges.

Indirect charges offset the costs of centralized services provided by the general fund to programs accounted for in other funds and programs. Indirect rates for some programs are established by the California Department of Education or the federal government. The indirect rate for most programs comes from a formula calculated annually with the Unaudited Actuals report and is unique to each school district. Services provided to these programs for which indirect costs are charged include utility costs, payroll processing, financial reporting, technology support, purchasing and human resource activities. The indirect rate for 2021-22 has been set at 8.03%.

### Other Uses/Transfers Out

#### Transfers Out to Other Funds

Beginning with the 2021-22 school year, the District has decided to no longer utilize Fund 14 for deferred maintenance costs. All maintenance related project costs will be recorded in the general fund under Routine Restricted Maintenance. As a result of this, no transfers out to other funds are expected for 2021-22.





## SITE AND DEPARTMENT ALLOCATIONS

### Site Allocations

In addition to a variety of restricted funding sources, site lottery allocations and donations, school sites receive two unrestricted site budget allocations each year. Schools are given a base allocation which is determined by a per ADA rate that is grade span adjusted. Elementary schools receive an add on to their discretionary allocation for instructional materials printing costs. Schools also receive a weighted supplemental allocation based on factors that include each school's LCFF unduplicated pupil percent and special education enrollment. The supplemental allocation is supported by LCFF supplemental and concentration revenues should be used to provide increased or improved services to the students that generate the funds.

### Site Lottery Allocations

The Hemet Teacher's Association (HTA) contract article 20.1, stipulates that 20% of unrestricted lottery revenues received by the district are to be allocated to school sites and may be used for expenses such as equipment, supplies, capital outlay, employee in-services, or student field trips. Lottery revenues are allocated to each site based on the site's projected HTA member full-time equivalents (FTE's) for the budget year according to the district's staffing formulas. Budget year lottery revenues are calculated using the per ADA rate provided by School Services of California in their Financial Dartboard and is estimated at \$150 per ADA for 2021-22. The district's unrestricted lottery revenue for 2021-22 is projected at \$3.15 million with \$631,145 distributed to sites per the CBA.

### Other Allocations

Middle and high schools receive allocations for their athletic programs. Athletic budget increases were an LCAP priority for 2014-15 and that priority remains intact in the district's 2021-22 plan. The LCAP initiative adds \$1.0 million to amounts allocated for site athletics prior to 2014-15. The total budget set aside for site athletic programs for 2021-22 is \$2.5 million. In prior years, site allocations to schools were a flat amount regardless of the number of sports or student participants at each site. Beginning in 2019-20, the district has centralized some of the costs that previously were the responsibility of sites to pay from their athletic allocation. The centralized costs will include coaching stipends, trainers, uniforms and emergency services. Sites will get a separate allocation to cover costs that include items such as transportation, security, dues and official fees.

### Department Allocations

Allocations for each department are developed on a zero-based budget method. Each department head analyzes and projects expenditure needs for the upcoming year. Meetings are held with Business Services staff to review requests and budget levels are established. Department allocations are, in many cases, the sole source of funding for operating expenses.

### LCAP Expenditures

Costs associated with LCAP initiatives that are supported by the LCFF supplemental and concentration grants are budgeted in the district's unrestricted general fund. Those costs for 2021-22 amount to \$61.6 million and fully utilize the budget year's supplemental and concentration grants that are part of the district's LCFF revenues. LCAP expenditures cover a wide range of services and activities and are targeted toward three district goals: Teaching and Learning, Systems of Support, and Culture and Climate .

## RESTRICTED GENERAL FUND

The district continues its practice of budgeting categorical programs and other restricted revenues with the best estimates provided by federal and state agencies and various funding sources. Over 39% of funds supporting restricted programs are in the form of contributions from the unrestricted general fund. The remaining 61% comes from federal, state, and local sources. These revenues are to be used only for expenditures specified by the granting agency, including English language learners, special education, after school programs, and economically disadvantaged students.

Restricted federal programs include Title I, Title II, Title III and various special education funding. Revenue for federal restricted programs is projected to total \$17.6 million. State restricted programs include lottery, after school education and safety (SAFE), CTE, STRS On-Behalf and special education. Restricted state revenues are budgeted at \$26.6 million for 2021-22. Local restricted revenues, projected at \$18.7 million, are comprised primarily of redevelopment receipts and SELPA pass-through funds for Special Education. Routine Restricted Maintenance (RRM) is also reported in the restricted portion of the general fund. This program is funded entirely by contributions from unrestricted revenues. The mandatory contribution to RRM is 3% of combined general fund expenditures,



which for 2021-22 is projected at \$10.57 million.

Budgeted expenditures and transfers out for the restricted portion of the general fund total \$145.2 million. Most restricted program expenses are budgeted to match anticipated revenues. Any unspent restricted revenues remaining at the end of the prior fiscal year are typically re-budgeted in late September of the following year or remain in the legally restricted portion of the district's general fund ending fund balance.

## **ENTREPRENEURIAL ACTIVITIES**

In an effort to generate revenue to off-set the district's own transportation, nutrition and printing costs, entrepreneurial opportunities have been actively pursued in these areas.

### **Transportation**



Hemet USD Transportation Department engages in entrepreneurial activities by providing and managing transportation services for other districts throughout Riverside County and Southern California, including those in the Los Angeles and Pasadena areas. The department also transports resident students attending the California School for the Deaf in Riverside to their homes throughout Southern California on weekends.

Through these efforts, the district has been able to eliminate the financial burden on the general fund of its own transportation services. Financial activity for contracted transportation services is recorded in Fund 63—Enterprise Fund. Excess contract revenues estimated at \$4.3 million will be transferred to the general fund from the enterprise fund to off-set transportation costs for Hemet USD students. Another \$600,000 in indirect charges are assessed to cover administrative costs such as utilities, payroll processing, human resources services, technology, and purchasing that are paid from the district's general fund.

### **Instructional Publication Center**

The Instructional Publication Center provides printing services to all schools within the district as well as to other districts in the area. The average annual output includes 30 million black and white impressions as well as over 600,000 color impressions. The center prints the district's annual benchmark testing materials, registration packets and curriculum. It also prints banners and decorative window and door graphics that tell the story of each school site. In addition to district schools and administrative operations, the center serves nine outside non-profit agencies. The financial benefit the district receives from its printing operations is primarily realized through reduced printing costs to sites and departments by performing work in-house. Staff estimate savings



at a minimum of \$400,000 annually. Other districts for which the Print Shop is currently providing reprographic services include Perris Union High School District, Alvord Unified School District and Etiwanda School District.

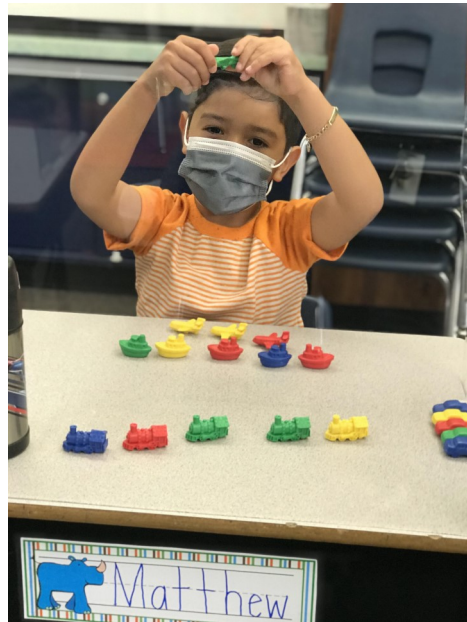
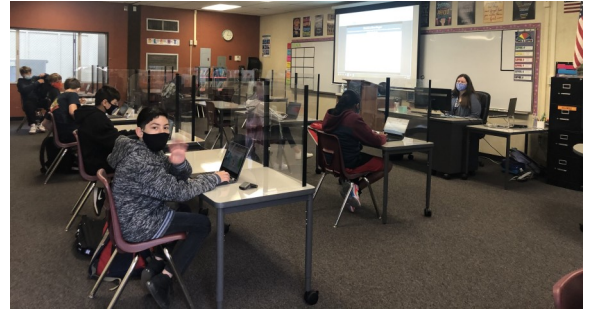
### **Nutrition Services**

The district's Nutrition Services Department also does what it can to generate additional revenues for its operations through catering services. The department has been successful in bringing in new dollars. These funds are reported and kept outside the General Fund in Fund 13 Cafeteria Fund. While these revenues cannot provide any relief to the general fund, they have helped the Nutrition Department avoid encroachment on the general fund and provided funding for activities that nutrition cannot pay for from its federal meal reimbursements. The funds have been used to make equipment purchases that improve efficiencies in food preparation and serving at the Nutrition Center and school site kitchens.



<b>2021-22 Restricted Program Expenditures</b>	
<b>Program/Resource</b>	<b>Expenditure Budget Amount</b>
3010 Title I	\$ 7,864,096
3182 ESSA - School Improvement (CSI)	340,566
3210 Elementary and Secondary School Relief	3,606,121
3212 Elementary and Secondary School Relief II	21,990,908
3215 Governor's Emergency Education Relief	930,952
3310 Spec Ed Local Asst	3,741,886
3311 Special Ed Local Asst - Prvt Schls	4,002
3312 Special Ed IDEA Local Asst. Early Intervention	661,039
3315 Spec Ed IDEA PreSchool	93,918
3318 Special Ed IDEA: Preschool Early Interv.	11,498
3327 Special Ed. IDEA - Mental Health	200,000
3345 Special Ed PreSchool Staff Dvlpmnt	821
3550 Carl Perkins CTE	223,639
4035 Title II - Part A	923,074
4124 Calif 21st Century	525,000
4127 ESSA Title IV - Student Support	567,533
4203 Title III - LEP	286,458
4510 Title VII - Indian Ed	23,150
5210 Head Start	1,751,204
5640 Medi-Cal Reimbursements	323,221
5925 Gear Up Grant	151,200
6010 After School Program (ASES)	3,192,962
6300 Lottery - Restricted	1,809,430
6387 Career Technical Ed (CTE) Incentive	608,836
6388 Strong Workforce Program	139,006
6500 Special Education	43,592,546
6520 Special Education - Workability	76,775
6531 Special Ed - Low Incidence Equipment	547,188
6546 Special Education - Mental Health	1,564,987
6690 Tobacco Use Prevention Ed (TUPE)	367,795
7010 Agricultural CTE	26,710
7311 Classified School Employees Prof Dev	40,602
7388 SB117 COVID-19 LEA Reponse Funds	352,938
7422 In-Person Instruction Grant	7,798,978
7425 Expanded Learning Opportunities Grant	13,804,853
7690 STRS On-Behalf	12,041,232
8150 Routine Maintenance & Repairs	10,000,199
9103 ERWC Grant	24,280
9104 BARR NSI - Gates Foundation	17,000
90200 Hewlett Grant	1,176,514
9986 Redevelopment	3,810,408
<b>Total</b>	<b>\$ 145,213,525</b>





## ENDING FUND BALANCE

The general fund's ending fund balance is made up of funds that are categorized as non-spendable, legally restricted, committed for specific uses as authorized by the governing board, assigned or unassigned. Along with the fund balance assignment resolution, the board annually re-authorizes a formal economic reserve policy in which a minimum 5% reserve for economic uncertainty (REU) for Hemet Unified has been established. This level of reserves for economic uncertainty is an additional 2% above the statutory minimum reserve of 3% set by the state. The REU is in the unassigned ending balance category. Effective with the 2015-16 year, districts with an assigned or unassigned reserve greater than the statutory minimum must disclose the amount of the excess reserves at public hearing. Hemet Unified's 5% reserve exceeds the 3% statutory minimum by approximately \$7.4 million. This has been disclosed at a public hearing during the June 15, 2021 meeting of the Hemet USD's Governing Board.

As indicated in the table below, the district's 2021-22 combined general fund is expected to see expenses exceed revenues by \$47.9 million leaving an ending balance of \$57 million. Of that, \$4.3 million is legally restricted, \$33.5 million is unassigned and \$0.7 million of the ending balance is non-spendable and is made up of warehouse inventory (stores) and cash in banks outside the district's account at the county treasury, and health and welfare. The remaining \$18.4 million is set aside as a 5.0% reserve for economic uncertainty in the assigned/unassigned ending balance category.

2021-22 Adopted Budget General Fund Ending Balance	
<b>Projected Beginning Fund Balance</b>	<b>\$ 104,953,308</b>
Net Increase (Decrease) in Fund Balance	<u>(47,949,105)</u>
<b>Ending Fund Balance</b>	<b><u>\$ 57,004,203</u></b>
<b>Summary Fund Balance Restrictions</b>	
Economic Uncertainty (5%)	\$ 18,434,132
Revolving Cash	25,000
Stores Inventory Reserve	167,825
Health & Welfare	525,585
Committed Balances	33,548,584
Legally Restricted Balances	<u>4,303,077</u>
<b>Total Fund Balance</b>	<b><u>\$ 57,004,203</u></b>
<b>Unrestricted Carry Over/ Available for Board Assignments</b>	<b><u>\$ -</u></b>





# Other District Funds

The 2021-22 budgets for the district's other funds are as follows:

Fund	Beginning Balance	Revenues/ Sources	Expenditures/ Uses	Ending Balance
Fund 09—Charter School (WCA)	\$ 1,877,665	\$ 9,560,575	\$ 9,295,438	\$ 2,142,802
Fund 11—Adult Education	56,133	771,767	800,610	-0-
Fund 12—Child Development	548,319	3,792,893	3,906,125	435,087
Fund 13—Cafeteria	1,767,257	16,359,268	16,064,405	2,062,120
Fund 14—Deferred Maintenance	-0-	-0-	-0-	-0-
Fund 20—OPEB Reserve	5,126,422	149,533	-0-	5,275,955
Fund 21—Building Fund	33,083,574	25,025,000	18,790,182	39,318,392
Fund 25—Capital Facilities	14,359,494	-0-	7,936,055	6,423,439
Fund 35—County School Facilities	-0-	-0-	-0-	-0-
Fund 40—Reserve for Capital Outlay	481,170	3,000	-0-	484,170
Fund 63—Enterprise Fund (Transportation)	1,029,468	19,466,395	18,481,140	2,014,723
Fund 67—Self-Insurance—Workers Comp	-0-	2,017,510	2,017,510	-0-
Fund 68—Self Insurance (F67)—OPEB	-0-	874,533	874,533	-0-

Notable items for other funds include:

Fund 14—Deferred Maintenance—Fund 14-Deferred Maintenance has been eliminated beginning with the 2021-22 school year.

Fund 20— Reserve for Postemployment Benefits was opened late in the 2012-13 year with an initial deposit of \$1.5 million for future retiree benefits liabilities. Several deposits from the unrestricted general fund reserves have been made in years when funds were available.

Fund 21— Building Fund—Revenue and expenditures related to bond issuances for school construction and improvements are reported in this fund.

Fund 63—Enterprise Fund was established in late 2013-14 to account for expenses and revenues related to contracts for transportation services provided to other districts. Unlike other district funds, the ending balance in this fund is reported as the net position as a business type activity and takes into account the value and depreciation of capital assets, as well as long term liabilities for debt payments, and retirement liabilities.

Fund 67— Self Insurance expenses include worker's compensation claims and expenses. Cash loans to other district funds as needed are made from the Self-Insurance fund.

Fund 68 was opened in 2011-12. This fund is a sub-set of Fund 67 and is used to account separately for the district's pay-as-you go post retirement health benefit costs and revenues. All activity in Fund 68 is reported with Fund 67 in the state SACS forms.



# Multi-Year Projections & Cash Flow

## MULTI-YEAR PROJECTIONS

Assumptions used to develop the district’s multi-year projections are presented in the table below and were developed based on recommendations and guidance from the Riverside County Office of Education and various school district advocacy groups. Based on these assumptions, multi-year projections included in the 2021-22 budget show the district will be able to meet its fiscal obligations in 2021-22 and the two subsequent fiscal years.

### Enrollment/ADA

The 2021-22 enrollment is expected to decrease 1.0% from enrollment reported in 2019-20. The decrease is related to the COVID-19 pandemic. The district is projecting enrollment to remain fairly flat through 2022-23. ADA as a percentage of enrollment will remain fairly consistent at 93.5%. This is considered to be a reasonable assumption based on recent trends.

### Revenues

The governor’s budget proposals for 2021-22 include a 5.07% Super cost of living adjustment (COLA). COLA rates are from the California Department of Finance (DOF) estimates and information provided in the Governor’s May Revise budget proposal. COLA rates have been applied to the district’s LCFF base and are used in its LCFF calculations through 2023-24. The 21-22 5.07% COLA is a compounded COLA based on: 1.7% for 21-22 COLA, 3.23% for 20-21 COLA not received in 20-21, and 1% for increased costs associated with unemployment insurance. The COLA for 2022-23 is projected at 2.48% and 3.11% in 2023-24.

### Expenses

Combined general fund certificated salaries and related benefits show an increase in all years due to step and column, retirement rate increases, and unemployment insurance rate increases.

Expenses in the books and supplies expenditure category see a drop of \$13.6 million from 2021-22 to 2022-23 for the fall off of one-time expenses that are planned for the current budget year. There are no other significant changes to budget amounts in other expenditure categories across the three years of the projection. Fall off of expenditures related to one-time grants are off-set by increases to LCAP initiatives in many non-salary expenditure categories.

2021-22 Adopted Budget Multi-Year Projection Assumptions			
	2021-22	2022-23	2023-24
COLA	5.07%	2.48%	3.11%
Enrollment - Hemet USD *	20,845	20,845	20,845
ADA - Hemet USD	19,458.69	19,458.69	19,458.69
District ADA %	93.35%	93.35%	93.35%
Unduplicated % (Rolling 3 Yr Avg)	87.42%	88.33%	88.33%
Enrollment - includes County	20,894	20,894	20,894
Funded ADA - includes County	19,491.15	19,491.15	19,491.15
Step & Column CE	1.39%	1.46%	1.45%
Step & Column CL	1.73%	1.75%	1.75%
STRS	16.92%	19.10%	19.10%
PERS	22.91%	26.10%	27.10%

Budgeted LCAP expenditures for the 2021-22 budget year total \$61.6 million supported by current year supplemental and concentration grants.

The district ending fund balance to the general fund will decrease over the next few years, but it will still meet the 5% reserves in each year established by the Board.

Based on the assumptions presented, the district expects it will have sufficient funds to meet obligations in all three years of the projections and at a minimum meet the 3% legally required economic reserve balance. Therefore, it will self-certify its status as positive for its 2021-22 adopted budget reporting period.

**\*Enrollment drops in 21-22 by 746 students and revenue is affected in 22-23\***



## CASH FLOW PROJECTIONS

Cash flows for the 2021-22 and 2022-23 budget years have been prepared to identify periods of potential cash shortfalls and to assist in assessing the level of temporary loans needed from other funds. The district's cash position is expected to stay positive throughout the 2021-22 and 2022-23 budget years. Cash shortfalls are expected to begin in August for 2022-23 when the district will borrow from other funds to cover temporary cash needs.

### 2021-22 Cash Flow

The cash flow analysis included in this report shows that based on current information, the district can expect cash reserves to be sufficient throughout the year. Hemet USD received \$16 million in TRAN funds in 2020-21 that will be repaid in 2021-22 by setting funds aside in July, October, and November. No borrowing from other funds will be needed.

Cash flow analysis of other funds indicate periodic cash loans to Fund 11—Adult Education Fund and Fund 12—Child Development Fund will be necessary throughout the year. Revenue for activities in these funds are paid on a reimbursement basis so cash must be provided until reimbursements are received. Loans to Funds 11 and 12 during the year are expected.

### 2022-23 Cash Flow

The cash flow for 2022-23 is based on the multi-year projections and identifies that temporary loans will be needed in August, October, and November. It is expected these loans would be paid back in December 2021. A second round of borrowing will be needed in May and June to be paid back in July 2022. With the borrowing from other funds, cash balances in the general fund are expected to be at their lowest in November with just over \$5.0 million. Again, loans to Funds 11 and 12 are expected during the year.







# State Budget Forms

**2021-22 Adopted Budget**



**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: Hemet USD - PDSC  
Date: June 10, 2021

Place: Hemet USD - PDSC  
Date: June 15, 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: Jessica M. Garcia Telephone: 951-765-5100

Title: Director, Fiscal Services E-mail: jgarcia1@hemetUSD.org

**Criteria and Standards Review Summary**

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

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

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
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	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		<b>X</b>
			<b>X</b>	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		<b>X</b>
			<b>X</b>	
			<b>X</b>	<b>X</b>
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		<b>X</b>
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		<b>X</b>
				<b>X</b>
			<b>n/a</b>	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		<b>X</b>
			<b>Jun 22, 2021</b>	
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?		<b>X</b>

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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?	<b>X</b>	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	<b>X</b>	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	<b>X</b>	
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?	<b>X</b>	
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?	<b>X</b>	



<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	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	

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	234,010,542.00	0.00	234,010,542.00	246,389,324.00	0.00	246,389,324.00	5.3%
2) Federal Revenue		8100-8299	1,620,846.00	73,906,982.00	75,527,828.00	660,500.00	17,663,542.00	18,324,042.00	-75.7%
3) Other State Revenue		8300-8599	4,088,941.00	37,839,853.00	41,928,794.00	4,024,925.00	26,606,835.00	30,631,760.00	-26.9%
4) Other Local Revenue		8600-8799	2,123,930.00	17,184,325.00	19,308,255.00	1,794,066.00	18,754,613.00	20,548,679.00	6.4%
5) TOTAL, REVENUES			241,844,259.00	128,931,160.00	370,775,419.00	252,868,815.00	63,024,990.00	315,893,805.00	-14.8%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	93,488,648.00	31,225,243.00	124,713,891.00	100,509,312.00	30,410,705.00	130,920,017.00	5.0%
2) Classified Salaries		2000-2999	27,155,749.00	20,041,589.00	47,197,338.00	35,674,357.00	19,333,112.00	55,007,469.00	16.5%
3) Employee Benefits		3000-3999	39,501,334.00	29,574,913.00	69,076,247.00	45,831,888.00	30,060,358.00	75,892,246.00	9.9%
4) Books and Supplies		4000-4999	5,631,740.00	15,679,424.00	21,311,164.00	8,667,063.00	28,627,159.00	37,294,222.00	75.0%
5) Services and Other Operating Expenditures		5000-5999	21,168,024.00	14,271,286.00	35,439,310.00	32,611,762.00	27,838,708.00	60,450,470.00	70.6%
6) Capital Outlay		6000-6999	375,822.00	6,373,925.00	6,749,747.00	1,334,701.00	2,975,188.00	4,309,889.00	-36.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,772,320.00	3,846,392.00	5,618,712.00	1,772,320.00	3,810,408.00	5,582,728.00	-0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,281,790.00)	1,679,490.00	(602,300.00)	(2,932,289.00)	2,157,887.00	(774,402.00)	28.6%
9) TOTAL, EXPENDITURES			186,811,847.00	122,692,262.00	309,504,109.00	223,469,114.00	145,213,525.00	368,682,639.00	19.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			55,032,412.00	6,238,898.00	61,271,310.00	29,399,701.00	(82,188,535.00)	(52,788,834.00)	-186.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,366,383.00	487,278.00	2,853,661.00	4,334,717.00	505,012.00	4,839,729.00	69.6%
b) Transfers Out		7600-7629	76,785.00	1,252,718.00	1,329,503.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(35,036,197.00)	35,036,197.00	0.00	(40,310,015.00)	40,310,015.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(32,746,599.00)	34,270,757.00	1,524,158.00	(35,975,298.00)	40,815,027.00	4,839,729.00	217.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			22,285,813.00	40,509,655.00	62,795,468.00	(6,575,597.00)	(41,373,508.00)	(47,949,105.00)	-176.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	36,990,911.00	5,166,929.00	42,157,840.00	59,276,724.00	45,676,584.00	104,953,308.00	149.0%
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)			36,990,911.00	5,166,929.00	42,157,840.00	59,276,724.00	45,676,584.00	104,953,308.00	149.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,990,911.00	5,166,929.00	42,157,840.00	59,276,724.00	45,676,584.00	104,953,308.00	149.0%
2) Ending Balance, June 30 (E + F1e)			59,276,724.00	45,676,584.00	104,953,308.00	52,701,127.00	4,303,076.00	57,004,203.00	-45.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	167,825.00	0.00	167,825.00	167,825.00	0.00	167,825.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	45,676,585.00	45,676,585.00	0.00	4,303,077.00	4,303,077.00	-90.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	23,417,824.00	0.00	23,417,824.00	525,586.00	0.00	525,586.00	-97.8%
Reserve for Deficit Spending	0000	9760	22,892,238.00		22,892,238.00				
HTA Health & Welfare	0000	9760	525,586.00		525,586.00				
d) Assigned									
Other Assignments		9780	5,711,040.00	0.00	5,711,040.00	33,548,584.00	0.00	33,548,584.00	487.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	29,955,035.00	0.00	29,955,035.00	18,434,132.00	0.00	18,434,132.00	-38.5%
Unassigned/Unappropriated Amount		9790	0.00	(1.00)	(1.00)	0.00	(1.00)	(1.00)	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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	59,276,721.00	40,327,044.00	99,603,765.00				
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	5,399,616.00	5,399,616.00				
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			59,276,721.00	45,726,660.00	105,003,381.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	50,076.00	50,076.00				
6) TOTAL, LIABILITIES			0.00	50,076.00	50,076.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			59,276,721.00	45,676,584.00	104,953,305.00				

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)	
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	159,098,693.00	0.00	159,098,693.00	173,325,149.00	0.00	173,325,149.00	8.9%
Education Protection Account State Aid - Current Year		8012	41,050,325.00	0.00	41,050,325.00	40,942,118.00	0.00	40,942,118.00	-0.3%
State Aid - Prior Years		8019	54,147.00	0.00	54,147.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	321,215.00	0.00	321,215.00	321,215.00	0.00	321,215.00	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	32,145,308.00	0.00	32,145,308.00	32,145,308.00	0.00	32,145,308.00	0.0%
Unsecured Roll Taxes		8042	1,404,835.00	0.00	1,404,835.00	1,404,835.00	0.00	1,404,835.00	0.0%
Prior Years' Taxes		8043	2,005,347.00	0.00	2,005,347.00	2,005,347.00	0.00	2,005,347.00	0.0%
Supplemental Taxes		8044	1,018,392.00	0.00	1,018,392.00	1,018,392.00	0.00	1,018,392.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,543,002.00)	0.00	(3,543,002.00)	(3,543,002.00)	0.00	(3,543,002.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,623,796.00	0.00	1,623,796.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>235,179,056.00</b>	<b>0.00</b>	<b>235,179,056.00</b>	<b>247,619,362.00</b>	<b>0.00</b>	<b>247,619,362.00</b>	<b>5.3%</b>
<b>LCFF Transfers</b>									
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	(1,168,514.00)	0.00	(1,168,514.00)	(1,230,038.00)	0.00	(1,230,038.00)	5.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>234,010,542.00</b>	<b>0.00</b>	<b>234,010,542.00</b>	<b>246,389,324.00</b>	<b>0.00</b>	<b>246,389,324.00</b>	<b>5.3%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,863,758.00	3,863,758.00	0.00	4,406,927.00	4,406,927.00	14.1%
Special Education Discretionary Grants		8182	0.00	239,974.00	239,974.00	0.00	277,474.00	277,474.00	15.6%
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	62,500.00	0.00	62,500.00	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,701,902.00	1,701,902.00	0.00	1,751,204.00	1,751,204.00	2.9%
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		9,526,453.00	9,526,453.00		7,864,096.00	7,864,096.00	-17.4%
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		647,254.00	647,254.00		923,074.00	923,074.00	42.6%
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		236,538.00	236,538.00		286,458.00	286,458.00	21.1%
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		1,505,714.00	1,505,714.00		1,433,099.00	1,433,099.00	-4.8%
Career and Technical Education	3500-3599	8290		213,676.00	213,676.00		223,639.00	223,639.00	4.7%
All Other Federal Revenue	All Other	8290	1,558,346.00	55,971,713.00	57,530,059.00	660,500.00	497,571.00	1,158,071.00	-98.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,620,846.00</b>	<b>73,906,982.00</b>	<b>75,527,828.00</b>	<b>660,500.00</b>	<b>17,663,542.00</b>	<b>18,324,042.00</b>	<b>-75.7%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	862,291.00	0.00	862,291.00	875,225.00	0.00	875,225.00	1.5%
Lottery - Unrestricted and Instructional Materials		8560	3,166,650.00	1,139,447.00	4,306,097.00	3,149,700.00	1,028,902.00	4,178,602.00	-3.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,867,588.00	2,867,588.00		3,192,962.00	3,192,962.00	11.3%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		134,994.00	134,994.00		367,795.00	367,795.00	172.5%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		736,824.00	736,824.00		608,836.00	608,836.00	-17.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	60,000.00	32,961,000.00	33,021,000.00	0.00	21,408,340.00	21,408,340.00	-35.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,088,941.00</b>	<b>37,839,853.00</b>	<b>41,928,794.00</b>	<b>4,024,925.00</b>	<b>26,606,835.00</b>	<b>30,631,760.00</b>	<b>-26.9%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
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	3,033,426.00	3,033,426.00	0.00	3,810,408.00	3,810,408.00	25.6%
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	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
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	175,000.00	0.00	175,000.00	175,000.00	0.00	175,000.00	0.0%
Interest		8660	270,000.00	0.00	270,000.00	270,000.00	0.00	270,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	80,747.00	0.00	80,747.00	128,733.00	0.00	128,733.00	59.4%
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	1,588,183.00	545,822.00	2,134,005.00	1,220,333.00	1,000,000.00	2,220,333.00	4.0%
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		13,605,077.00	13,605,077.00		13,944,205.00	13,944,205.00	2.5%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,123,930.00</b>	<b>17,184,325.00</b>	<b>19,308,255.00</b>	<b>1,794,066.00</b>	<b>18,754,613.00</b>	<b>20,548,679.00</b>	<b>6.4%</b>
<b>TOTAL, REVENUES</b>			<b>241,844,259.00</b>	<b>128,931,160.00</b>	<b>370,775,419.00</b>	<b>252,868,815.00</b>	<b>63,024,990.00</b>	<b>315,893,805.00</b>	<b>-14.8%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	75,954,577.00	20,881,451.00	96,836,028.00	81,135,827.00	20,395,791.00	101,531,618.00	4.8%
Certificated Pupil Support Salaries		1200	4,366,057.00	6,952,580.00	11,318,637.00	5,799,743.00	5,923,558.00	11,723,301.00	3.6%
Certificated Supervisors' and Administrators' Salaries		1300	11,051,240.00	2,101,203.00	13,152,443.00	11,414,908.00	1,956,856.00	13,371,764.00	1.7%
Other Certificated Salaries		1900	2,116,774.00	1,290,009.00	3,406,783.00	2,158,834.00	2,134,500.00	4,293,334.00	26.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>93,488,648.00</b>	<b>31,225,243.00</b>	<b>124,713,891.00</b>	<b>100,509,312.00</b>	<b>30,410,705.00</b>	<b>130,920,017.00</b>	<b>5.0%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,160,477.00	11,337,165.00	12,497,642.00	2,452,570.00	9,977,044.00	12,429,614.00	-0.5%
Classified Support Salaries		2200	8,875,270.00	5,590,714.00	14,465,984.00	10,679,221.00	6,153,762.00	16,832,983.00	16.4%
Classified Supervisors' and Administrators' Salaries		2300	3,282,180.00	666,390.00	3,948,570.00	3,957,690.00	537,363.00	4,495,053.00	13.8%
Clerical, Technical and Office Salaries		2400	10,186,952.00	1,040,488.00	11,227,440.00	11,140,038.00	841,153.00	11,981,191.00	6.7%
Other Classified Salaries		2900	3,650,870.00	1,406,832.00	5,057,702.00	7,444,838.00	1,823,790.00	9,268,628.00	83.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>27,155,749.00</b>	<b>20,041,589.00</b>	<b>47,197,338.00</b>	<b>35,674,357.00</b>	<b>19,333,112.00</b>	<b>55,007,469.00</b>	<b>16.5%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	15,146,001.00	17,042,451.00	32,188,452.00	16,801,403.00	16,926,136.00	33,727,539.00	4.8%
PERS		3201-3202	5,499,886.00	4,321,141.00	9,821,027.00	7,275,922.00	4,601,048.00	11,876,970.00	20.9%
OASDI/Medicare/Alternative		3301-3302	3,433,187.00	2,023,718.00	5,456,905.00	4,113,879.00	1,957,914.00	6,071,793.00	11.3%
Health and Welfare Benefits		3401-3402	13,875,208.00	5,571,649.00	19,446,857.00	14,301,385.00	5,391,342.00	19,692,727.00	1.3%
Unemployment Insurance		3501-3502	61,226.00	26,134.00	87,360.00	1,674,646.00	611,858.00	2,286,504.00	2517.3%
Workers' Compensation		3601-3602	916,410.00	382,966.00	1,299,376.00	1,021,392.00	373,085.00	1,394,477.00	7.3%
OPEB, Allocated		3701-3702	536,292.00	206,854.00	743,146.00	591,504.00	198,975.00	790,479.00	6.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	33,124.00	0.00	33,124.00	51,757.00	0.00	51,757.00	56.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>39,501,334.00</b>	<b>29,574,913.00</b>	<b>69,076,247.00</b>	<b>45,831,888.00</b>	<b>30,060,358.00</b>	<b>75,892,246.00</b>	<b>9.9%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	191,098.00	3,032,040.00	3,223,138.00	2,410,403.00	1,809,430.00	4,219,833.00	30.9%
Books and Other Reference Materials		4200	232,302.00	106,776.00	339,078.00	221,693.00	202,180.00	423,873.00	25.0%
Materials and Supplies		4300	3,463,717.00	5,777,324.00	9,241,041.00	5,126,112.00	17,004,429.00	22,130,541.00	139.5%
Noncapitalized Equipment		4400	1,744,623.00	6,563,284.00	8,307,907.00	888,855.00	9,611,120.00	10,499,975.00	26.4%
Food		4700	0.00	200,000.00	200,000.00	20,000.00	0.00	20,000.00	-90.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,631,740.00</b>	<b>15,679,424.00</b>	<b>21,311,164.00</b>	<b>8,667,063.00</b>	<b>28,627,159.00</b>	<b>37,294,222.00</b>	<b>75.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	2,579,626.00	2,579,626.00	0.00	2,569,053.00	2,569,053.00	-0.4%
Travel and Conferences		5200	139,752.00	175,319.00	315,071.00	965,504.00	261,935.00	1,227,439.00	289.6%
Dues and Memberships		5300	95,090.00	52,284.00	147,374.00	153,485.00	1,800.00	155,285.00	5.4%
Insurance		5400 - 5450	2,633,770.00	0.00	2,633,770.00	2,991,400.00	0.00	2,991,400.00	13.6%
Operations and Housekeeping Services		5500	4,588,446.00	76,300.00	4,664,746.00	5,520,500.00	75,000.00	5,595,500.00	20.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,279,997.00	462,882.00	2,742,879.00	2,474,339.00	1,005,407.00	3,479,746.00	26.9%
Transfers of Direct Costs		5710	(167,194.00)	167,194.00	0.00	(33,906.00)	33,906.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,350,725.00	207,495.00	3,558,220.00	5,556,080.00	255,599.00	5,811,679.00	63.3%
Professional/Consulting Services and Operating Expenditures		5800	7,308,210.00	9,678,605.00	16,986,815.00	13,041,123.00	23,605,558.00	36,646,681.00	115.7%
Communications		5900	939,228.00	871,581.00	1,810,809.00	1,943,237.00	30,450.00	1,973,687.00	9.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>21,168,024.00</b>	<b>14,271,286.00</b>	<b>35,439,310.00</b>	<b>32,611,762.00</b>	<b>27,838,708.00</b>	<b>60,450,470.00</b>	<b>70.6%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	16,417.00	16,417.00	0.00	17,000.00	17,000.00	3.6%
Land Improvements		6170	40,500.00	931,715.00	972,215.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	145,130.00	4,665,080.00	4,810,210.00	1,154,873.00	2,571,000.00	3,725,873.00	-22.5%
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	190,192.00	760,713.00	950,905.00	179,828.00	362,188.00	542,016.00	-43.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	25,000.00	25,000.00	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>375,822.00</b>	<b>6,373,925.00</b>	<b>6,749,747.00</b>	<b>1,334,701.00</b>	<b>2,975,188.00</b>	<b>4,309,889.00</b>	<b>-36.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,772,320.00	0.00	1,772,320.00	1,772,320.00	0.00	1,772,320.00	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	1,574,057.00	1,574,057.00	0.00	1,574,057.00	1,574,057.00	0.0%
Other Debt Service - Principal		7439	0.00	2,272,335.00	2,272,335.00	0.00	2,236,351.00	2,236,351.00	-1.6%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,772,320.00</b>	<b>3,846,392.00</b>	<b>5,618,712.00</b>	<b>1,772,320.00</b>	<b>3,810,408.00</b>	<b>5,582,728.00</b>	<b>-0.6%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,679,490.00)	1,679,490.00	0.00	(2,157,887.00)	2,157,887.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(602,300.00)	0.00	(602,300.00)	(774,402.00)	0.00	(774,402.00)	28.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(2,281,790.00)</b>	<b>1,679,490.00</b>	<b>(602,300.00)</b>	<b>(2,932,289.00)</b>	<b>2,157,887.00</b>	<b>(774,402.00)</b>	<b>28.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>186,811,847.00</b>	<b>122,692,262.00</b>	<b>309,504,109.00</b>	<b>223,469,114.00</b>	<b>145,213,525.00</b>	<b>368,682,639.00</b>	<b>19.1%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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	2,366,383.00	487,278.00	2,853,661.00	4,334,717.00	505,012.00	4,839,729.00	69.6%
(a) TOTAL, INTERFUND TRANSFERS IN			2,366,383.00	487,278.00	2,853,661.00	4,334,717.00	505,012.00	4,839,729.00	69.6%
<b>INTERFUND TRANSFERS OUT</b>									
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	76,785.00	1,252,718.00	1,329,503.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			76,785.00	1,252,718.00	1,329,503.00	0.00	0.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(35,036,197.00)	35,036,197.00	0.00	(40,310,015.00)	40,310,015.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(35,036,197.00)	35,036,197.00	0.00	(40,310,015.00)	40,310,015.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(32,746,599.00)	34,270,757.00	1,524,158.00	(35,975,298.00)	40,815,027.00	4,839,729.00	217.5%



Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	234,010,542.00	0.00	234,010,542.00	246,389,324.00	0.00	246,389,324.00	5.3%
2) Federal Revenue		8100-8299	1,620,846.00	73,906,982.00	75,527,828.00	660,500.00	17,663,542.00	18,324,042.00	-75.7%
3) Other State Revenue		8300-8599	4,088,941.00	37,839,853.00	41,928,794.00	4,024,925.00	26,606,835.00	30,631,760.00	-26.9%
4) Other Local Revenue		8600-8799	2,123,930.00	17,184,325.00	19,308,255.00	1,794,066.00	18,754,613.00	20,548,679.00	6.4%
5) TOTAL REVENUES			241,844,259.00	128,931,160.00	370,775,419.00	252,868,815.00	63,024,990.00	315,893,805.00	-14.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		109,617,999.00	72,258,380.00	181,876,379.00	119,592,559.00	85,195,263.00	204,787,822.00	12.6%
2) Instruction - Related Services	2000-2999		25,623,705.00	10,757,957.00	36,381,662.00	27,809,719.00	10,715,317.00	38,525,036.00	5.9%
3) Pupil Services	3000-3999		13,368,620.00	15,368,206.00	28,736,826.00	19,011,088.00	13,226,530.00	32,237,618.00	12.2%
4) Ancillary Services	4000-4999		1,539,934.00	0.00	1,539,934.00	2,429,989.00	0.00	2,429,989.00	57.8%
5) Community Services	5000-5999		27,705.00	0.00	27,705.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		10,000.00	2,398,395.00	2,408,395.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		17,464,492.00	7,685,930.00	25,150,422.00	30,779,045.00	11,896,266.00	42,675,311.00	69.7%
8) Plant Services	8000-8999		17,387,072.00	10,355,752.00	27,742,824.00	22,074,394.00	20,369,741.00	42,444,135.00	53.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,772,320.00	3,867,642.00	5,639,962.00	1,772,320.00	3,810,408.00	5,582,728.00	-1.0%
10) TOTAL EXPENDITURES			186,811,847.00	122,692,262.00	309,504,109.00	223,469,114.00	145,213,525.00	368,682,639.00	19.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			55,032,412.00	6,238,898.00	61,271,310.00	29,399,701.00	(82,188,535.00)	(52,788,834.00)	-186.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,366,383.00	487,278.00	2,853,661.00	4,334,717.00	505,012.00	4,839,729.00	69.6%
b) Transfers Out		7600-7629	76,785.00	1,252,718.00	1,329,503.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(35,036,197.00)	35,036,197.00	0.00	(40,310,015.00)	40,310,015.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(32,746,599.00)	34,270,757.00	1,524,158.00	(35,975,298.00)	40,815,027.00	4,839,729.00	217.5%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			22,285,813.00	40,509,655.00	62,795,468.00	(6,575,597.00)	(41,373,508.00)	(47,949,105.00)	-176.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	36,990,911.00	5,166,929.00	42,157,840.00	59,276,724.00	45,676,584.00	104,953,308.00	149.0%
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)			36,990,911.00	5,166,929.00	42,157,840.00	59,276,724.00	45,676,584.00	104,953,308.00	149.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,990,911.00	5,166,929.00	42,157,840.00	59,276,724.00	45,676,584.00	104,953,308.00	149.0%
2) Ending Balance, June 30 (E + F1e)			59,276,724.00	45,676,584.00	104,953,308.00	52,701,127.00	4,303,076.00	57,004,203.00	-45.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	167,825.00	0.00	167,825.00	167,825.00	0.00	167,825.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	45,676,585.00	45,676,585.00	0.00	4,303,077.00	4,303,077.00	-90.6%
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	23,417,824.00	0.00	23,417,824.00	525,586.00	0.00	525,586.00	-97.8%
Reserve for Deficit Spending	0000	9760	22,892,238.00		22,892,238.00				
HTA Health & Welfare	0000	9760	525,586.00		525,586.00				
d) Assigned									
Other Assignments (by Resource/Object)		9780	5,711,040.00	0.00	5,711,040.00	33,548,584.00	0.00	33,548,584.00	487.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	29,955,035.00	0.00	29,955,035.00	18,434,132.00	0.00	18,434,132.00	-38.5%
Unassigned/Unappropriated Amount		9790	0.00	(1.00)	(1.00)	0.00	(1.00)	(1.00)	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	3,606,121.00	0.00
3212	Elementary and Secondary School Relief II (ESSER II) Fund	21,990,908.00	0.00
3215	Governor's Emergency Education Relief Fund: Learning Loss Mitigat	930,952.00	0.00
5640	Medi-Cal Billing Option	1.00	1.00
5650	FEMA Public Assistance Funds	46,039.00	46,039.00
6300	Lottery: Instructional Materials	780,528.00	0.00
6500	Special Education	571,036.00	571,036.00
6546	Mental Health-Related Services	509,573.00	298,308.00
7311	Classified School Employee Professional Development Block Grant	40,602.00	0.00
7388	SB 117 COVID-19 LEA Response Funds	352,938.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	13,804,853.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	1,642,713.00	1,642,713.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,182,527.00	1,727,980.00
9010	Other Restricted Local	217,794.00	17,000.00
<b>Total, Restricted Balance</b>		<b>45,676,585.00</b>	<b>4,303,077.00</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	6,577,704.00	7,417,111.00	12.8%
2) Federal Revenue		8100-8299	205,451.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,779,458.00	1,495,035.00	-16.0%
4) Other Local Revenue		8600-8799	533,851.00	648,429.00	21.5%
5) TOTAL, REVENUES			9,096,464.00	9,560,575.00	5.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	3,082,727.00	3,398,684.00	10.2%
2) Classified Salaries		2000-2999	512,845.00	543,132.00	5.9%
3) Employee Benefits		3000-3999	1,370,298.00	1,788,290.00	30.5%
4) Books and Supplies		4000-4999	746,590.00	652,901.00	-12.5%
5) Services and Other Operating Expenditures		5000-5999	2,067,834.00	2,407,419.00	16.4%
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			7,780,294.00	8,790,426.00	13.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,316,170.00	770,149.00	-41.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	76,785.00	0.00	-100.0%
b) Transfers Out		7600-7629	487,278.00	505,012.00	3.6%
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			(410,493.00)	(505,012.00)	23.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			905,677.00	265,137.00	-70.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	971,987.00	1,877,664.00	93.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			971,987.00	1,877,664.00	93.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			971,987.00	1,877,664.00	93.2%
2) Ending Balance, June 30 (E + F1e)			1,877,664.00	2,142,801.00	14.1%
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			483,446.00	45,583.00	-90.6%
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	1,394,218.00	2,097,219.00	50.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(1.00)	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,877,665.00		
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			1,877,665.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,877,665.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	4,138,295.00	4,784,220.00	15.6%
Education Protection Account State Aid - Current Year		8012	1,388,345.00	1,464,385.00	5.5%
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	1,051,064.00	1,168,506.00	11.2%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>6,577,704.00</b>	<b>7,417,111.00</b>	<b>12.8%</b>
<b>FEDERAL REVENUE</b>					
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	0.00	0.0%
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	0.00	0.0%
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	205,451.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>205,451.00</b>	<b>0.00</b>	<b>-100.0%</b>



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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	20,897.00	22,874.00	9.5%
Lottery - Unrestricted and Instructional Materials		8560	140,663.00	146,173.00	3.9%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	767,642.00	554,956.00	-27.7%
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	850,256.00	771,032.00	-9.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,779,458.00</b>	<b>1,495,035.00</b>	<b>-16.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	8,500.00	8,500.00	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%
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	83,068.00	180,000.00	116.7%
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	442,283.00	459,929.00	4.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>533,851.00</b>	<b>648,429.00</b>	<b>21.5%</b>
<b>TOTAL, REVENUES</b>			<b>9,096,464.00</b>	<b>9,560,575.00</b>	<b>5.1%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,637,511.00	2,947,052.00	11.7%
Certificated Pupil Support Salaries		1200	124,044.00	135,043.00	8.9%
Certificated Supervisors' and Administrators' Salaries		1300	321,172.00	316,589.00	-1.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,082,727.00</b>	<b>3,398,684.00</b>	<b>10.2%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	41,959.00	8,408.00	-80.0%
Classified Support Salaries		2200	106,228.00	109,146.00	2.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	219,729.00	228,622.00	4.0%
Other Classified Salaries		2900	144,929.00	196,956.00	35.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>512,845.00</b>	<b>543,132.00</b>	<b>5.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	771,957.00	1,084,443.00	40.5%
PERS		3201-3202	97,369.00	120,398.00	23.7%
OASDI/Medicare/Alternative		3301-3302	78,789.00	89,996.00	14.2%
Health and Welfare Benefits		3401-3402	379,627.00	399,636.00	5.3%
Unemployment Insurance		3501-3502	1,781.00	48,484.00	2622.3%
Workers' Compensation		3601-3602	26,571.00	29,564.00	11.3%
OPEB, Allocated		3701-3702	14,204.00	15,769.00	11.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,370,298.00</b>	<b>1,788,290.00</b>	<b>30.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	61,800.00	20,000.00	-67.6%
Books and Other Reference Materials		4200	22,861.00	68,046.00	197.7%
Materials and Supplies		4300	276,496.00	552,855.00	100.0%
Noncapitalized Equipment		4400	385,433.00	12,000.00	-96.9%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>746,590.00</b>	<b>652,901.00</b>	<b>-12.5%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	14,455.00	1345.5%
Dues and Memberships		5300	6,500.00	6,700.00	3.1%
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	1,677,774.00	1,660,000.00	-1.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	308,157.00	445,764.00	44.7%
Professional/Consulting Services and Operating Expenditures		5800	64,834.00	272,500.00	320.3%
Communications		5900	9,569.00	8,000.00	-16.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,067,834.00</b>	<b>2,407,419.00</b>	<b>16.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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%
<b>TOTAL, EXPENDITURES</b>			<b>7,780,294.00</b>	<b>8,790,426.00</b>	<b>13.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	76,785.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			76,785.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	487,278.00	505,012.00	3.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			487,278.00	505,012.00	3.6%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(410,493.00)	(505,012.00)	23.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	6,577,704.00	7,417,111.00	12.8%
2) Federal Revenue		8100-8299	205,451.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,779,458.00	1,495,035.00	-16.0%
4) Other Local Revenue		8600-8799	533,851.00	648,429.00	21.5%
5) TOTAL, REVENUES			9,096,464.00	9,560,575.00	5.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		4,553,511.00	5,394,546.00	18.5%
2) Instruction - Related Services	2000-2999		875,508.00	784,827.00	-10.4%
3) Pupil Services	3000-3999		215,623.00	240,109.00	11.4%
4) Ancillary Services	4000-4999		57,836.00	88,498.00	53.0%
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		298,107.00	402,764.00	35.1%
8) Plant Services	8000-8999		1,779,709.00	1,879,682.00	5.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,780,294.00	8,790,426.00	13.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,316,170.00	770,149.00	-41.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	76,785.00	0.00	-100.0%
b) Transfers Out		7600-7629	487,278.00	505,012.00	3.6%
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			(410,493.00)	(505,012.00)	23.0%





<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
6300	Lottery: Instructional Materials	31,053.00	0.00
7311	Classified School Employee Professional Development Block	1,455.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	377,383.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessio	45,583.00	45,583.00
7510	Low-Performing Students Block Grant	27,972.00	0.00
Total, Restricted Balance		<u>483,446.00</u>	<u>45,583.00</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,176.00	0.00	-100.0%
3) Other State Revenue		8300-8599	773,782.00	766,767.00	-0.9%
4) Other Local Revenue		8600-8799	2,500.00	5,000.00	100.0%
5) TOTAL, REVENUES			794,458.00	771,767.00	-2.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	243,422.00	306,233.00	25.8%
2) Classified Salaries		2000-2999	175,092.00	170,522.00	-2.6%
3) Employee Benefits		3000-3999	200,973.00	191,395.00	-4.8%
4) Books and Supplies		4000-4999	46,506.00	65,343.00	40.5%
5) Services and Other Operating Expenditures		5000-5999	40,727.00	31,000.00	-23.9%
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	31,605.00	36,117.00	14.3%
9) TOTAL, EXPENDITURES			738,325.00	800,610.00	8.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			56,133.00	(28,843.00)	-151.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			56,133.00	(28,843.00)	-151.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	56,133.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	56,133.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	56,133.00	New
2) Ending Balance, June 30 (E + F1e)			56,133.00	27,290.00	-51.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			56,133.00	27,290.00	-51.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	56,133.00		
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			56,133.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			56,133.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	18,176.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>18,176.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	731,642.00	729,610.00	-0.3%
All Other State Revenue	All Other	8590	42,140.00	37,157.00	-11.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>773,782.00</b>	<b>766,767.00</b>	<b>-0.9%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	2,500.00	5,000.00	100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,500.00	5,000.00	100.0%
<b>TOTAL, REVENUES</b>			794,458.00	771,767.00	-2.9%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	167,189.00	230,000.00	37.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	76,233.00	76,233.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>243,422.00</b>	<b>306,233.00</b>	<b>25.8%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	31,535.00	29,783.00	-5.6%
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	117,890.00	115,229.00	-2.3%
Other Classified Salaries		2900	25,667.00	25,510.00	-0.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>175,092.00</b>	<b>170,522.00</b>	<b>-2.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	91,498.00	79,472.00	-13.1%
PERS		3201-3202	34,561.00	39,025.00	12.9%
OASDI/Medicare/Alternative		3301-3302	15,638.00	17,486.00	11.8%
Health and Welfare Benefits		3401-3402	52,898.00	44,066.00	-16.7%
Unemployment Insurance		3501-3502	281.00	5,864.00	1986.8%
Workers' Compensation		3601-3602	3,977.00	3,575.00	-10.1%
OPEB, Allocated		3701-3702	2,120.00	1,907.00	-10.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>200,973.00</b>	<b>191,395.00</b>	<b>-4.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	28,750.00	59,500.00	107.0%
Noncapitalized Equipment		4400	17,756.00	5,843.00	-67.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>46,506.00</b>	<b>65,343.00</b>	<b>40.5%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	10,000.00	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	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,406.00	16,000.00	-13.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	250.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	22,071.00	5,000.00	-77.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>40,727.00</b>	<b>31,000.00</b>	<b>-23.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>		<b>SACS-36</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	31,605.00	36,117.00	14.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			31,605.00	36,117.00	14.3%
TOTAL, EXPENDITURES			738,325.00	800,610.00	8.4%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,176.00	0.00	-100.0%
3) Other State Revenue		8300-8599	773,782.00	766,767.00	-0.9%
4) Other Local Revenue		8600-8799	2,500.00	5,000.00	100.0%
5) TOTAL, REVENUES			794,458.00	771,767.00	-2.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		425,352.00	481,531.00	13.2%
2) Instruction - Related Services	2000-2999		281,368.00	282,962.00	0.6%
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		31,605.00	36,117.00	14.3%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			738,325.00	800,610.00	8.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			56,133.00	(28,843.00)	-151.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			56,133.00	(28,843.00)	-151.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	56,133.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	56,133.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	56,133.00	New
2) Ending Balance, June 30 (E + F1e)			56,133.00	27,290.00	-51.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			56,133.00	27,290.00	-51.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
5810	Other Restricted Federal	1,011.00	1,011.00
6391	Adult Education Program	55,122.00	26,279.00
Total, Restricted Balance		<u>56,133.00</u>	<u>27,290.00</u>



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	94,815.00	0.00	-100.0%
3) Other State Revenue		8300-8599	2,741,756.00	3,792,893.00	38.3%
4) Other Local Revenue		8600-8799	4,000.00	0.00	-100.0%
5) TOTAL, REVENUES			2,840,571.00	3,792,893.00	33.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	972,322.00	985,418.00	1.3%
2) Classified Salaries		2000-2999	876,095.00	970,260.00	10.7%
3) Employee Benefits		3000-3999	802,333.00	899,673.00	12.1%
4) Books and Supplies		4000-4999	63,147.00	87,302.00	38.3%
5) Services and Other Operating Expenditures		5000-5999	26,280.00	53,237.00	102.6%
6) Capital Outlay		6000-6999	57,005.00	680,795.00	1094.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	156,276.00	229,440.00	46.8%
9) TOTAL, EXPENDITURES			2,953,458.00	3,906,125.00	32.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(112,887.00)	(113,232.00)	0.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(112,887.00)	(113,232.00)	0.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	661,207.00	548,320.00	-17.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			661,207.00	548,320.00	-17.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			661,207.00	548,320.00	-17.1%
2) Ending Balance, June 30 (E + F1e)			548,320.00	435,088.00	-20.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			548,320.00	435,088.00	-20.7%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	548,319.00		
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			548,319.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			548,319.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	94,815.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>94,815.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,579,072.00	2,966,000.00	15.0%
All Other State Revenue	All Other	8590	162,684.00	826,893.00	408.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,741,756.00</b>	<b>3,792,893.00</b>	<b>38.3%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,903.00	0.00	-100.0%
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	2,097.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,840,571.00</b>	<b>3,792,893.00</b>	<b>33.5%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	828,161.00	873,799.00	5.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	109,187.00	87,440.00	-19.9%
Other Certificated Salaries		1900	34,974.00	24,179.00	-30.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>972,322.00</b>	<b>985,418.00</b>	<b>1.3%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	634,881.00	721,129.00	13.6%
Classified Support Salaries		2200	25,916.00	42,508.00	64.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	215,298.00	206,623.00	-4.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>876,095.00</b>	<b>970,260.00</b>	<b>10.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	155,103.00	150,760.00	-2.8%
PERS		3201-3202	242,340.00	296,084.00	22.2%
OASDI/Medicare/Alternative		3301-3302	96,901.00	109,565.00	13.1%
Health and Welfare Benefits		3401-3402	285,846.00	296,718.00	3.8%
Unemployment Insurance		3501-3502	885.00	24,055.00	2618.1%
Workers' Compensation		3601-3602	13,863.00	14,669.00	5.8%
OPEB, Allocated		3701-3702	7,395.00	7,822.00	5.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>802,333.00</b>	<b>899,673.00</b>	<b>12.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	34,330.00	66,302.00	93.1%
Noncapitalized Equipment		4400	28,817.00	21,000.00	-27.1%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>63,147.00</b>	<b>87,302.00</b>	<b>38.3%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	5,500.00	New
Dues and Memberships		5300	1,118.00	125.00	-88.8%
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	2,034.00	4,350.00	113.9%
Professional/Consulting Services and Operating Expenditures		5800	23,028.00	43,162.00	87.4%
Communications		5900	100.00	100.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>26,280.00</b>	<b>53,237.00</b>	<b>102.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	57,005.00	680,795.00	1094.3%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>57,005.00</b>	<b>680,795.00</b>	<b>1094.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	156,276.00	229,440.00	46.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>156,276.00</b>	<b>229,440.00</b>	<b>46.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,953,458.00</b>	<b>3,906,125.00</b>	<b>32.3%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	94,815.00	0.00	-100.0%
3) Other State Revenue		8300-8599	2,741,756.00	3,792,893.00	38.3%
4) Other Local Revenue		8600-8799	4,000.00	0.00	-100.0%
5) TOTAL, REVENUES			2,840,571.00	3,792,893.00	33.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,174,361.00	2,438,999.00	12.2%
2) Instruction - Related Services	2000-2999		517,569.00	483,299.00	-6.6%
3) Pupil Services	3000-3999		10,868.00	10,000.00	-8.0%
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		156,276.00	229,440.00	46.8%
8) Plant Services	8000-8999		94,384.00	744,387.00	688.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,953,458.00	3,906,125.00	32.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(112,887.00)	(113,232.00)	0.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(112,887.00)	(113,232.00)	0.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	661,207.00	548,320.00	-17.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			661,207.00	548,320.00	-17.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			661,207.00	548,320.00	-17.1%
2) Ending Balance, June 30 (E + F1e)			548,320.00	435,088.00	-20.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			548,320.00	435,088.00	-20.7%
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	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%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
5058	Child Development: Coronavirus Response and Relief Supple	80,004.00	0.00
6130	Child Development: Center-Based Reserve Account	468,316.00	435,088.00
Total, Restricted Balance		<u>548,320.00</u>	<u>435,088.00</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,759,476.00	15,331,498.00	30.4%
3) Other State Revenue		8300-8599	536,311.00	956,615.00	78.4%
4) Other Local Revenue		8600-8799	13,848.00	71,155.00	413.8%
5) TOTAL, REVENUES			12,309,635.00	16,359,268.00	32.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,956,581.00	5,407,250.00	9.1%
3) Employee Benefits		3000-3999	2,094,766.00	2,339,097.00	11.7%
4) Books and Supplies		4000-4999	5,819,193.00	7,082,034.00	21.7%
5) Services and Other Operating Expenditures		5000-5999	732,120.00	692,179.00	-5.5%
6) Capital Outlay		6000-6999	74,863.00	35,000.00	-53.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	414,419.00	508,845.00	22.8%
9) TOTAL, EXPENDITURES			14,091,942.00	16,064,405.00	14.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,782,307.00)	294,863.00	-116.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,782,307.00)	294,863.00	-116.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,549,564.00	1,767,257.00	-50.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,549,564.00	1,767,257.00	-50.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,549,564.00	1,767,257.00	-50.2%
2) Ending Balance, June 30 (E + F1e)			1,767,257.00	2,062,120.00	16.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,767,257.00	2,062,120.00	16.7%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,767,258.00		
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			1,767,258.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,767,258.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	10,733,362.00	14,231,474.00	32.6%
Donated Food Commodities		8221	1,026,114.00	1,100,024.00	7.2%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>11,759,476.00</b>	<b>15,331,498.00</b>	<b>30.4%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	536,311.00	956,615.00	78.4%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>536,311.00</b>	<b>956,615.00</b>	<b>78.4%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	11,097.00	56,155.00	406.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,751.00	15,000.00	445.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>13,848.00</b>	<b>71,155.00</b>	<b>413.8%</b>
<b>TOTAL, REVENUES</b>			<b>12,309,635.00</b>	<b>16,359,268.00</b>	<b>32.9%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,559,719.00	3,918,192.00	10.1%
Classified Supervisors' and Administrators' Salaries		2300	694,422.00	703,946.00	1.4%
Clerical, Technical and Office Salaries		2400	556,456.00	621,690.00	11.7%
Other Classified Salaries		2900	145,984.00	163,422.00	11.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,956,581.00</b>	<b>5,407,250.00</b>	<b>9.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	927,482.00	1,091,567.00	17.7%
OASDI/Medicare/Alternative		3301-3302	350,331.00	376,218.00	7.4%
Health and Welfare Benefits		3401-3402	755,481.00	742,617.00	-1.7%
Unemployment Insurance		3501-3502	2,812.00	66,510.00	2265.2%
Workers' Compensation		3601-3602	38,167.00	40,556.00	6.3%
OPEB, Allocated		3701-3702	20,493.00	21,629.00	5.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,094,766.00</b>	<b>2,339,097.00</b>	<b>11.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	346,286.00	822,557.00	137.5%
Noncapitalized Equipment		4400	25,351.00	53,000.00	109.1%
Food		4700	5,447,556.00	6,206,477.00	13.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,819,193.00</b>	<b>7,082,034.00</b>	<b>21.7%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	115.00	5,500.00	4682.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	238,463.00	234,700.00	-1.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	354,858.00	350,768.00	-1.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	25,450.00	6,764.00	-73.4%
Professional/Consulting Services and Operating Expenditures		5800	80,376.00	72,947.00	-9.2%
Communications		5900	32,858.00	21,500.00	-34.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>732,120.00</b>	<b>692,179.00</b>	<b>-5.5%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	45,856.00	0.00	-100.0%
Equipment		6400	0.00	15,000.00	New
Equipment Replacement		6500	29,007.00	20,000.00	-31.1%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>74,863.00</b>	<b>35,000.00</b>	<b>-53.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	414,419.00	508,845.00	22.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>414,419.00</b>	<b>508,845.00</b>	<b>22.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>14,091,942.00</b>	<b>16,064,405.00</b>	<b>14.0%</b>



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,759,476.00	15,331,498.00	30.4%
3) Other State Revenue		8300-8599	536,311.00	956,615.00	78.4%
4) Other Local Revenue		8600-8799	13,848.00	71,155.00	413.8%
5) TOTAL, REVENUES			12,309,635.00	16,359,268.00	32.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		13,391,804.00	15,320,860.00	14.4%
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		414,419.00	508,845.00	22.8%
8) Plant Services	8000-8999		285,719.00	234,700.00	-17.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,091,942.00	16,064,405.00	14.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,782,307.00)	294,863.00	-116.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,782,307.00)	294,863.00	-116.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,549,564.00	1,767,257.00	-50.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,549,564.00	1,767,257.00	-50.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,549,564.00	1,767,257.00	-50.2%
2) Ending Balance, June 30 (E + F1e)					
			1,767,257.00	2,062,120.00	16.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,767,257.00	2,062,120.00	16.7%
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	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%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	1,508,162.00	1,803,025.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	259,095.00	259,095.00
Total, Restricted Balance		<u>1,767,257.00</u>	<u>2,062,120.00</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,165.00	0.00	-100.0%
5) TOTAL, REVENUES			1,165.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	419,237.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	701,829.00	0.00	-100.0%
6) Capital Outlay		6000-6999	546,007.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,667,073.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,665,908.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,252,718.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,252,718.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(413,190.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	413,190.00	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			413,190.00	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			413,190.00	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,165.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,165.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			1,165.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	414,008.00	0.00	-100.0%
Noncapitalized Equipment		4400	5,229.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			419,237.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	259,960.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	441,869.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>701,829.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	535,029.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	10,978.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>546,007.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,667,073.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,252,718.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,252,718.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,252,718.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,165.00	0.00	-100.0%
5) TOTAL, REVENUES			1,165.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,667,073.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,667,073.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,665,908.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,252,718.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,252,718.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(413,190.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	413,190.00	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			413,190.00	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			413,190.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,038.00	0.00	-100.0%
5) TOTAL, REVENUES			13,038.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			13,038.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	351,926.00	149,533.00	-57.5%
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			351,926.00	149,533.00	-57.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			364,964.00	149,533.00	-59.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,761,458.00	5,126,422.00	7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,761,458.00	5,126,422.00	7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,761,458.00	5,126,422.00	7.7%
2) Ending Balance, June 30 (E + F1e)			5,126,422.00	5,275,955.00	2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	5,126,422.00	5,275,955.00	2.9%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,126,422.00		
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			5,126,422.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,126,422.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	13,038.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			13,038.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			13,038.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	351,926.00	149,533.00	-57.5%
(a) TOTAL, INTERFUND TRANSFERS IN			351,926.00	149,533.00	-57.5%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from 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)			351,926.00	149,533.00	-57.5%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,038.00	0.00	-100.0%
5) TOTAL, REVENUES			13,038.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			13,038.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	351,926.00	149,533.00	-57.5%
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			351,926.00	149,533.00	-57.5%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			364,964.00	149,533.00	-59.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,761,458.00	5,126,422.00	7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,761,458.00	5,126,422.00	7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,761,458.00	5,126,422.00	7.7%
2) Ending Balance, June 30 (E + F1e)			5,126,422.00	5,275,955.00	2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	5,126,422.00	5,275,955.00	2.9%
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%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	249,200.00	225,000.00	-9.7%
5) TOTAL, REVENUES			249,200.00	225,000.00	-9.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	270.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,231.00	0.00	-100.0%
6) Capital Outlay		6000-6999	17,686,657.00	18,790,182.00	6.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,689,158.00	18,790,182.00	6.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(17,439,958.00)	(18,565,182.00)	6.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	25,725,756.00	24,800,000.00	-3.6%
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			25,725,756.00	24,800,000.00	-3.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,285,798.00	6,234,818.00	-24.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,797,776.00	33,083,574.00	33.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,797,776.00	33,083,574.00	33.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,797,776.00	33,083,574.00	33.4%
2) Ending Balance, June 30 (E + F1e)			33,083,574.00	39,318,392.00	18.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			33,083,574.00	39,318,392.00	18.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	33,083,574.00		
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			33,083,574.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			33,083,574.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	249,200.00	225,000.00	-9.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			249,200.00	225,000.00	-9.7%
<b>TOTAL, REVENUES</b>			249,200.00	225,000.00	-9.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	270.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			270.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	76.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	314.00	0.00	-100.0%
Communications		5900	1,841.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,231.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	2,500.00	0.00	-100.0%
Land Improvements		6170	839,462.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	16,844,695.00	18,790,182.00	11.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>17,686,657.00</b>	<b>18,790,182.00</b>	<b>6.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>17,689,158.00</b>	<b>18,790,182.00</b>	<b>6.2%</b>

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	25,725,756.00	24,800,000.00	-3.6%
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			25,725,756.00	24,800,000.00	-3.6%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			25,725,756.00	24,800,000.00	-3.6%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	249,200.00	225,000.00	-9.7%
5) TOTAL, REVENUES			249,200.00	225,000.00	-9.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		17,689,158.00	18,790,182.00	6.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,689,158.00	18,790,182.00	6.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(17,439,958.00)	(18,565,182.00)	6.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	25,725,756.00	24,800,000.00	-3.6%
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			25,725,756.00	24,800,000.00	-3.6%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,285,798.00	6,234,818.00	-24.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,797,776.00	33,083,574.00	33.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,797,776.00	33,083,574.00	33.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,797,776.00	33,083,574.00	33.4%
2) Ending Balance, June 30 (E + F1e)			33,083,574.00	39,318,392.00	18.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			33,083,574.00	39,318,392.00	18.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
9010	Other Restricted Local	33,083,574.00	39,318,392.00
Total, Restricted Balance		<u>33,083,574.00</u>	<u>39,318,392.00</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,067,745.00	0.00	-100.0%
5) TOTAL, REVENUES			10,067,745.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	282,707.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	678,274.00	106,728.00	-84.3%
6) Capital Outlay		6000-6999	6,993,942.00	6,034,497.00	-13.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,954,923.00	6,141,225.00	-22.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,112,822.00	(6,141,225.00)	-390.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,112,822.00	(6,141,225.00)	-390.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,246,672.00	14,359,494.00	17.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,246,672.00	14,359,494.00	17.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,246,672.00	14,359,494.00	17.3%
2) Ending Balance, June 30 (E + F1e)			14,359,494.00	8,218,269.00	-42.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			9,243,197.00	4,828,171.00	-47.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	5,116,297.00	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	3,390,098.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	14,359,494.00		
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			14,359,494.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			14,359,494.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	68,406.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	4,834,733.00	0.00	-100.0%
Other Local Revenue All Other Local Revenue		8699	5,164,606.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			10,067,745.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			10,067,745.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	260,658.00	0.00	-100.0%
Noncapitalized Equipment		4400	22,049.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			282,707.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	438,840.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,471.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	289.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	237,653.00	106,728.00	-55.1%
Communications		5900	21.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>678,274.00</b>	<b>106,728.00</b>	<b>-84.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	2,046.00	0.00	-100.0%
Land Improvements		6170	285,250.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	6,645,881.00	6,034,497.00	-9.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	60,765.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>6,993,942.00</b>	<b>6,034,497.00</b>	<b>-13.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,954,923.00</b>	<b>6,141,225.00</b>	<b>-22.8%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
		SACS-97	0.00	0.00	0.0%



Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,067,745.00	0.00	-100.0%
5) TOTAL, REVENUES			10,067,745.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		235,110.00	106,728.00	-54.6%
8) Plant Services	8000-8999		7,719,813.00	6,034,497.00	-21.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,954,923.00	6,141,225.00	-22.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,112,822.00	(6,141,225.00)	-390.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,112,822.00	(6,141,225.00)	-390.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,246,672.00	14,359,494.00	17.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,246,672.00	14,359,494.00	17.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,246,672.00	14,359,494.00	17.3%
2) Ending Balance, June 30 (E + F1e)			14,359,494.00	8,218,269.00	-42.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			9,243,197.00	4,828,171.00	-47.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	5,116,297.00	0.00	-100.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	3,390,098.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
9010	Other Restricted Local	9,243,197.00	4,828,171.00
Total, Restricted Balance		9,243,197.00	4,828,171.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	44,437.00	0.00	-100.0%
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			44,437.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(41,437.00)	3,000.00	-107.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(41,437.00)	3,000.00	-107.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	522,607.00	481,170.00	-7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			522,607.00	481,170.00	-7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			522,607.00	481,170.00	-7.9%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	481,170.00	484,170.00	0.6%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	481,170.00		
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			481,170.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			481,170.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	3,000.00	0.0%
TOTAL, REVENUES			3,000.00	3,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	44,437.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			44,437.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			44,437.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		44,437.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			44,437.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(41,437.00)	3,000.00	-107.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(41,437.00)	3,000.00	-107.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	522,607.00	481,170.00	-7.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			522,607.00	481,170.00	-7.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			522,607.00	481,170.00	-7.9%
2) Ending Balance, June 30 (E + F1e)					
			481,170.00	484,170.00	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	481,170.00	484,170.00	0.6%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 0.00

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,691,691.00	16,691,691.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,691,691.00	16,691,691.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,691,691.00	16,691,691.00	0.0%
2) Ending Balance, June 30 (E + F1e)			16,691,691.00	16,691,691.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	16,691,691.00	16,691,691.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

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

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

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	16,691,691.00	16,691,691.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			16,691,691.00	16,691,691.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			16,691,691.00	16,691,691.00	0.0%
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	16,691,691.00	16,691,691.00	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%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
9010	Other Restricted Local	16,691,691.00	16,691,691.00
Total, Restricted Balance		<u>16,691,691.00</u>	<u>16,691,691.00</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,454.00	6,729.00	-9.7%
4) Other Local Revenue		8600-8799	14,991,786.00	19,459,666.00	29.8%
5) TOTAL, REVENUES			14,999,240.00	19,466,395.00	29.8%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,040,002.00	10,727,514.00	112.8%
3) Employee Benefits		3000-3999	2,539,611.00	4,808,536.00	89.3%
4) Books and Supplies		4000-4999	1,781,255.00	1,997,562.00	12.1%
5) Services and Other Operating Expenses		5000-5999	(2,003,681.00)	(4,768,431.00)	138.0%
6) Depreciation and Amortization		6000-6999	1,515,000.00	1,381,242.00	-8.8%
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, EXPENSES			8,872,187.00	14,146,423.00	59.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,127,053.00	5,319,972.00	-13.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,366,383.00	4,334,717.00	83.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,366,383.00)	(4,334,717.00)	83.2%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			3,760,670.00	985,255.00	-73.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(2,731,202.00)	1,029,468.00	-137.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(2,731,202.00)	1,029,468.00	-137.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(2,731,202.00)	1,029,468.00	-137.7%
2) Ending Net Position, June 30 (E + F1e)			1,029,468.00	2,014,723.00	95.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	186,780.00	178,213.00	-4.6%
b) Restricted Net Position		9797	834,121.00	1,827,943.00	119.1%
c) Unrestricted Net Position		9790	8,567.00	8,567.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,514,159.00		
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			3,514,159.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	1,456,598.00		
b) Total/Net OPEB Liability		9664	240,227.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	787,866.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			2,484,691.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			1,029,468.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	7,454.00	6,729.00	-9.7%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			7,454.00	6,729.00	-9.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	96,990.00	96,990.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	14,691,431.00	19,159,311.00	30.4%
Other Local Revenue					
All Other Local Revenue		8699	203,365.00	203,365.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			14,991,786.00	19,459,666.00	29.8%
<b>TOTAL, REVENUES</b>			14,999,240.00	19,466,395.00	29.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	3,454,213.00	9,106,686.00	163.6%
Classified Supervisors' and Administrators' Salaries		2300	987,986.00	1,098,317.00	11.2%
Clerical, Technical and Office Salaries		2400	597,803.00	522,511.00	-12.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,040,002.00	10,727,514.00	112.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	19,530.00	19,336.00	-1.0%
PERS		3201-3202	948,433.00	2,439,883.00	157.3%
OASDI/Medicare/Alternative		3301-3302	331,721.00	812,023.00	144.8%
Health and Welfare Benefits		3401-3402	1,183,512.00	1,281,979.00	8.3%
Unemployment Insurance		3501-3502	2,228.00	131,949.00	5822.3%
Workers' Compensation		3601-3602	35,252.00	80,456.00	128.2%
OPEB, Allocated		3701-3702	18,935.00	42,910.00	126.6%
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			2,539,611.00	4,808,536.00	89.3%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,765,055.00	1,967,525.00	11.5%
Noncapitalized Equipment		4400	16,200.00	30,037.00	85.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,781,255.00	1,997,562.00	12.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	57,500.00	48,976.00	-14.8%
Dues and Memberships		5300	23,800.00	4,416.00	-81.4%
Insurance		5400-5450	578,158.00	315,310.00	-45.5%
Operations and Housekeeping Services		5500	31,399.00	31,121.00	-0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	523,900.00	350,388.00	-33.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,894,476.00)	(6,268,557.00)	61.0%
Professional/Consulting Services and Operating Expenditures		5800	648,094.00	722,197.00	11.4%
Communications		5900	27,944.00	27,718.00	-0.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>(2,003,681.00)</b>	<b>(4,768,431.00)</b>	<b>138.0%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	1,515,000.00	1,381,242.00	-8.8%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>1,515,000.00</b>	<b>1,381,242.00</b>	<b>-8.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>8,872,187.00</b>	<b>14,146,423.00</b>	<b>59.4%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	2,366,383.00	4,334,717.00	83.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,366,383.00	4,334,717.00	83.2%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,366,383.00)	(4,334,717.00)	83.2%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,454.00	6,729.00	-9.7%
4) Other Local Revenue		8600-8799	14,991,786.00	19,459,666.00	29.8%
5) TOTAL, REVENUES			14,999,240.00	19,466,395.00	29.8%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		8,872,187.00	14,146,423.00	59.4%
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			8,872,187.00	14,146,423.00	59.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			6,127,053.00	5,319,972.00	-13.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,366,383.00	4,334,717.00	83.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,366,383.00)	(4,334,717.00)	83.2%



Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			3,760,670.00	985,255.00	-73.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(2,731,202.00)	1,029,468.00	-137.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(2,731,202.00)	1,029,468.00	-137.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(2,731,202.00)	1,029,468.00	-137.7%
2) Ending Net Position, June 30 (E + F1e)			1,029,468.00	2,014,723.00	95.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	186,780.00	178,213.00	-4.6%
b) Restricted Net Position		9797	834,121.00	1,827,943.00	119.1%
c) Unrestricted Net Position		9790	8,567.00	8,567.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
9010	Other Restricted Local	834,121.00	1,827,943.00
Total, Restricted Net Position		834,121.00	1,827,943.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,698,170.00	2,892,043.00	7.2%
5) TOTAL, REVENUES			2,698,170.00	2,892,043.00	7.2%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,742,510.00	2,742,510.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,742,510.00	2,742,510.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(44,340.00)	149,533.00	-437.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	351,926.00	149,533.00	-57.5%
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			(351,926.00)	(149,533.00)	-57.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(396,266.00)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	396,268.00	2.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			396,268.00	2.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			396,268.00	2.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			2.00	2.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2.00	2.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,336,271.00		
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			9,336,271.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	9,336,271.00		
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			9,336,271.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	210,000.00	210,000.00	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	2,488,170.00	2,682,043.00	7.8%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,698,170.00	2,892,043.00	7.2%
<b>TOTAL, REVENUES</b>			2,698,170.00	2,892,043.00	7.2%

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



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	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	152,510.00	152,510.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,590,000.00	2,590,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,742,510.00	2,742,510.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,742,510.00	2,742,510.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	351,926.00	149,533.00	-57.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			351,926.00	149,533.00	-57.5%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(351,926.00)	(149,533.00)	-57.5%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,698,170.00	2,892,043.00	7.2%
5) TOTAL, REVENUES			2,698,170.00	2,892,043.00	7.2%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,742,510.00	2,742,510.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,742,510.00	2,742,510.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(44,340.00)	149,533.00	-437.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	351,926.00	149,533.00	-57.5%
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			(351,926.00)	(149,533.00)	-57.5%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(396,266.00)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	396,268.00	2.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			396,268.00	2.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			396,268.00	2.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			2.00	2.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2.00	2.00	0.0%



Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	20,103.74	20,103.74	20,103.74	20,103.74	20,103.74	20,103.74
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	20,103.74	20,103.74	20,103.74	20,103.74	20,103.74	20,103.74
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	71.99	71.99	71.99	71.99	71.99	71.99
b. Special Education-Special Day Class	33.57	33.57	33.57	33.57	33.57	33.57
c. Special Education-NPS/LCI	2.61	2.61	2.61	2.61	2.61	2.61
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	108.17	108.17	108.17	108.17	108.17	108.17
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	20,211.91	20,211.91	20,211.91	20,211.91	20,211.91	20,211.91
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	696.35	696.35	696.35	734.54	734.54	734.54
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	696.35	696.35	696.35	734.54	734.54	734.54
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	696.35	696.35	696.35	734.54	734.54	734.54



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	24,701,180.00		24,701,180.00			24,701,180.00
Work in Progress	4,768,134.00		4,768,134.00			4,768,134.00
Total capital assets not being depreciated	29,469,314.00	0.00	29,469,314.00	0.00	0.00	29,469,314.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	593,328,777.00		593,328,777.00			593,328,777.00
Equipment	28,148,761.00		28,148,761.00			28,148,761.00
Total capital assets being depreciated	621,477,538.00	0.00	621,477,538.00	0.00	0.00	621,477,538.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(213,420,640.00)		(213,420,640.00)			(213,420,640.00)
Equipment	(18,828,535.00)		(18,828,535.00)			(18,828,535.00)
Total accumulated depreciation	(232,249,175.00)	0.00	(232,249,175.00)	0.00	0.00	(232,249,175.00)
Total capital assets being depreciated, net	389,228,363.00	0.00	389,228,363.00	0.00	0.00	389,228,363.00
Governmental activity capital assets, net	418,697,677.00	0.00	418,697,677.00	0.00	0.00	418,697,677.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	22,738,827.00		22,738,827.00			22,738,827.00
Total capital assets being depreciated	22,738,827.00	0.00	22,738,827.00	0.00	0.00	22,738,827.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(15,354,515.15)		(15,354,515.15)			(15,354,515.15)
Total accumulated depreciation	(15,354,515.15)	0.00	(15,354,515.15)	0.00	0.00	(15,354,515.15)
Total capital assets being depreciated, net	7,384,311.85	0.00	7,384,311.85	0.00	0.00	7,384,311.85
Business-type activity capital assets, net	7,384,311.85	0.00	7,384,311.85	0.00	0.00	7,384,311.85

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			JUNE							
<b>A. BEGINNING CASH</b>			32,020,345.47	36,029,094.47	30,291,054.47	38,404,301.47	31,308,207.47	23,395,803.47	36,470,240.47	40,607,609.47
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
	8010-8019	Principal Apportionment	8,492,932.00	8,492,932.00	25,574,806.00	15,339,276.00	15,339,276.00	25,574,806.00	15,339,276.00	16,552,552.00
	8020-8079	Property Taxes	0.00	0.00	2,305,133.00	0.00	1,683,411.00	10,228,206.00	7,141,425.00	709,659.00
	8080-8099	Miscellaneous Funds	0.00	(147,605.00)	(36,286.00)	(226,942.00)	(104,553.00)	(104,553.00)	(104,553.00)	(30,751.00)
	8100-8299	Federal Revenue	434,607.00	16,807.00	267,252.00	1,501,756.00	571,157.00	887,069.00	2,606,740.00	535,478.00
	8300-8599	Other State Revenue	7,798,978.00	6,678.00	1,504.00	725,796.00	923,600.00	1,701,663.00	2,179,131.00	0.00
	8600-8799	Other Local Revenue	355,200.00	1,355,032.00	24,438.00	1,696,616.00	1,157,123.00	1,163,300.00	4,322,809.00	73,751.00
	8910-8929	Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8930-8979	All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>			17,081,717.00	9,723,844.00	28,136,847.00	19,036,502.00	19,570,014.00	39,450,489.00	31,484,828.00	17,840,689.00
<b>C. DISBURSEMENTS</b>										
	1000-1999	Certificated Salaries	1,442,864.00	11,704,960.00	11,684,903.00	11,691,588.00	11,678,217.00	11,684,903.00	11,711,646.00	11,718,332.00
	2000-2999	Classified Salaries	5,402,722.00	4,430,935.00	4,429,058.00	4,513,667.00	4,438,485.00	4,393,559.00	4,285,575.00	4,470,792.00
	3000-3999	Employee Benefits	2,360,714.00	6,474,987.00	6,654,312.00	5,583,695.00	5,609,278.00	5,357,795.00	5,710,310.00	5,756,426.00
	4000-4999	Books and Supplies	929,790.00	3,270,201.00	3,153,532.00	3,905,081.00	1,899,857.00	1,467,051.00	3,041,784.00	1,657,876.00
	5000-5999	Services	9,893,245.00	3,204,284.00	3,942,901.00	4,926,174.00	3,427,468.00	3,831,512.00	6,379,396.00	3,231,257.00
	6000-6599	Capital Outlay	0.00	39,025.00	591,673.00	103,525.00	993,800.00	28,727.00	1,711,874.00	25,475.00
	7000-7499	Other Outgo	0.00	0.00	2,766,356.00	(88,613.00)	360,778.00	278,160.00	56,852.00	224,131.00
	7600-7629	Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7630-7699	All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>			20,029,335.00	29,124,392.00	33,222,735.00	30,635,117.00	28,407,883.00	27,041,707.00	32,897,437.00	27,084,289.00
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
	9111-9199	Cash Not In Treasury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9200-9299	Accounts Receivable	85,251,344.00	29,245,776.00	16,237,331.00	15,373,430.00	10,656,375.00	6,428,637.00	734,317.00	5,618,640.00
	9310	Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9320	Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9330	Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9340	Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9490	Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>			85,251,344.00	29,245,776.00	16,237,331.00	15,373,430.00	10,656,375.00	6,428,637.00	734,317.00	5,618,640.00
<u>Liabilities and Deferred Inflows</u>										
	9500-9599	Accounts Payable	22,887,312.56	16,936,611.00	2,574,823.00	2,174,295.00	801,056.00	148,768.00	68,662.00	68,662.00
	9610	Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9640	Current Loans	16,060,000.00	5,352,798.00	0.00	0.00	5,352,798.00	5,354,404.00	0.00	0.00
	9650	Unearned Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9690	Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>			38,947,312.56	22,289,409.00	2,574,823.00	2,174,295.00	6,153,854.00	5,503,172.00	68,662.00	68,662.00
<u>Nonoperating</u>										
	9910	Suspense Clearing		0.00						
<b>TOTAL BALANCE SHEET ITEMS</b>			46,304,031.44	6,956,367.00	13,662,508.00	13,199,135.00	4,502,521.00	925,465.00	665,655.00	5,549,978.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			4,008,749.00	(5,738,040.00)	8,113,247.00	(7,096,094.00)	(7,912,404.00)	13,074,437.00	4,137,369.00	(8,665,047.00)
<b>F. ENDING CASH (A + E)</b>			36,029,094.47	30,291,054.47	38,404,301.47	31,308,207.47	23,395,803.47	36,470,240.47	40,607,609.47	31,942,562.47
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
<b>A. BEGINNING CASH</b>		31,942,562.47	34,184,359.47	28,069,271.47	23,052,562.91				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	26,788,082.00	16,552,552.00	16,552,552.00	13,432,697.00	10,235,528.00	0.00	214,267,267.00	214,267,267.00
Property Taxes	8020-8079	0.00	3,611,237.00	7,592,722.00	80,302.00	0.00	0.00	33,352,095.00	33,352,095.00
Miscellaneous Funds	8080-8099	(268,763.00)	(61,502.00)	(61,502.00)	(61,502.00)	(21,526.00)	0.00	(1,230,038.00)	(1,230,038.00)
Federal Revenue	8100-8299	2,336,472.00	782,204.00	67,808.00	6,094,586.00	2,222,108.00	0.00	18,324,042.00	18,324,042.00
Other State Revenue	8300-8599	2,021,128.00	0.00	388,309.00	13,500,250.00	1,384,723.00	0.00	30,631,760.00	30,631,760.00
Other Local Revenue	8600-8799	1,514,914.00	1,217,478.00	1,537,394.00	2,086,615.00	4,044,009.00	0.00	20,548,679.00	20,548,679.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	4,839,729.00	0.00	0.00	4,839,729.00	4,839,729.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>		32,391,833.00	22,101,969.00	26,077,283.00	39,972,677.00	17,864,842.00	0.00	320,733,534.00	320,733,534.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	11,704,960.00	11,711,646.00	11,711,646.00	12,569,986.00	(95,634.00)	0.00	130,920,017.00	130,920,017.00
Classified Salaries	2000-2999	4,496,449.00	4,385,756.00	4,616,444.00	4,056,832.00	1,087,195.00	0.00	55,007,469.00	55,007,469.00
Employee Benefits	3000-3999	5,724,076.00	5,634,977.00	5,808,749.00	14,951,044.00	265,883.00	0.00	75,892,246.00	75,892,246.00
Books and Supplies	4000-4999	2,202,081.00	2,084,391.00	3,896,418.00	5,720,660.00	4,065,500.00	0.00	37,294,222.00	37,294,222.00
Services	5000-5999	5,244,163.00	3,713,007.00	4,964,822.00	4,633,136.00	3,059,105.00	0.00	60,450,470.00	60,450,470.00
Capital Outlay	6000-6599	37,941.00	643,435.00	27,102.00	65,312.00	42,000.00	0.00	4,309,889.00	4,309,889.00
Other Outgo	7000-7499	938,728.00	43,845.00	23,037.00	(245,552.00)	450,604.00	0.00	4,808,326.00	4,808,326.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		30,348,398.00	28,217,057.00	31,048,218.00	41,751,418.00	8,874,653.00	0.00	368,682,639.00	368,682,639.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	267,024.00	0.00	0.00	111,260.00	0.00	0.00	85,251,343.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>SUBTOTAL</b>		267,024.00	0.00	0.00	111,260.00	0.00	0.00	85,251,343.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	68,662.00	0.00	45,773.56	0.00	0.00	0.00	22,887,312.56	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	16,060,000.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>SUBTOTAL</b>		68,662.00	0.00	45,773.56	0.00	0.00	0.00	38,947,312.56	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		198,362.00	0.00	(45,773.56)	111,260.00	0.00	0.00	46,304,030.44	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		2,241,797.00	(6,115,088.00)	(5,016,708.56)	(1,667,481.00)	8,990,189.00	0.00	(1,645,074.56)	(47,949,105.00)
<b>F. ENDING CASH (A + E)</b>		34,184,359.47	28,069,271.47	23,052,562.91	21,385,081.91				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								30,375,270.91	

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			JUNE							
<b>A. BEGINNING CASH</b>			21,385,081.91	13,808,520.91	5,390,841.91	10,203,350.91	5,266,896.91	5,076,897.91	5,464,100.91	12,256,176.91
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
	8010-8019	Principal Apportionment	8,372,543.00	8,372,543.00	25,357,368.00	15,121,838.00	15,121,838.00	25,357,368.00	15,121,838.00	16,317,915.00
	8020-8079	Property Taxes	0.00	0.00	2,305,133.00	0.00	1,683,411.00	10,228,206.00	7,141,425.00	709,659.00
	8080-8099	Miscellaneous Funds	0.00	(147,605.00)	(36,286.00)	(226,942.00)	(104,553.00)	(104,553.00)	(104,553.00)	(30,751.00)
	8100-8299	Federal Revenue	434,607.00	16,807.00	267,252.00	1,501,756.00	571,157.00	887,067.00	2,606,740.00	535,478.00
	8300-8599	Other State Revenue	0.00	6,678.00	1,506.00	725,796.00	923,600.00	1,723,369.00	2,179,131.00	0.00
	8600-8799	Other Local Revenue	355,200.00	1,355,032.00	24,438.00	1,699,234.00	1,157,123.00	1,163,300.00	4,327,943.00	76,318.00
	8910-8929	Interfund Transfers In	0.00	0.00	4,334,717.00	0.00	0.00	0.00	0.00	0.00
	8930-8979	All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>			9,162,350.00	9,603,455.00	32,254,128.00	18,821,682.00	19,352,576.00	39,254,757.00	31,272,524.00	17,608,619.00
<b>C. DISBURSEMENTS</b>										
	1000-1999	Certificated Salaries	1,461,929.00	11,729,304.00	11,708,956.00	11,715,738.00	11,702,173.00	11,708,956.00	11,736,087.00	11,742,870.00
	2000-2999	Classified Salaries	2,291,120.00	4,532,252.00	4,538,920.00	4,634,232.00	4,551,894.00	4,509,777.00	4,380,569.00	4,581,149.00
	3000-3999	Employee Benefits	2,056,495.00	6,471,566.00	6,644,750.00	5,623,883.00	5,649,149.00	5,409,604.00	5,741,713.00	5,794,927.00
	4000-4999	Books and Supplies	373,893.00	1,200,381.00	1,014,066.00	1,023,308.00	575,929.00	512,569.00	834,252.00	537,392.00
	5000-5999	Services	7,851,451.00	1,531,505.00	3,070,539.00	3,550,201.00	2,145,916.00	2,480,232.00	4,501,065.00	1,882,485.00
	6000-6599	Capital Outlay	0.00	39,025.00	591,673.00	103,525.00	993,800.00	28,727.00	1,711,874.00	25,475.00
	7000-7499	Other Outgo	0.00	0.00	2,766,356.00	(88,965.00)	360,732.00	278,160.00	56,692.00	222,844.00
	7600-7629	Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7630-7699	All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>			14,034,888.00	25,504,033.00	30,335,260.00	26,561,922.00	25,979,593.00	24,928,025.00	28,962,252.00	24,787,142.00
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
	9111-9199	Cash Not In Treasury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9200-9299	Accounts Receivable	0.00	4,466,211.00	3,572,968.00	3,814,144.00	142,919.00	0.00	589,540.00	4,510,873.00
	9310	Due From Other Funds	0.00	0.00	5,000,000.00	0.00	3,000,000.00	6,500,000.00	(14,500,000.00)	0.00
	9320	Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9330	Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9340	Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9490	Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>			0.00	4,466,211.00	8,572,968.00	3,814,144.00	3,142,919.00	6,500,000.00	(13,910,460.00)	4,510,873.00
<u>Liabilities and Deferred Inflows</u>										
	9500-9599	Accounts Payable	0.00	7,170,234.00	1,090,069.00	920,503.00	339,133.00	62,982.00	29,069.00	29,069.00
	9610	Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9640	Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9650	Unearned Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9690	Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>			0.00	7,170,234.00	1,090,069.00	920,503.00	339,133.00	62,982.00	29,069.00	29,069.00
<u>Nonoperating</u>										
	9910	Suspense Clearing								
<b>TOTAL BALANCE SHEET ITEMS</b>			0.00	(2,704,023.00)	7,482,899.00	2,893,641.00	2,803,786.00	6,437,018.00	(13,939,529.00)	4,481,804.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(7,576,561.00)	(8,417,679.00)	4,812,509.00	(4,936,454.00)	(189,999.00)	387,203.00	6,792,076.00	(6,714,037.00)
<b>F. ENDING CASH (A + E)</b>			13,808,520.91	5,390,841.91	10,203,350.91	5,266,896.91	5,076,897.91	5,464,100.91	12,256,176.91	5,542,139.91
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
<b>A. BEGINNING CASH</b>		5,542,139.91	10,339,338.91	6,689,841.91	5,297,440.91				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	26,553,445.00	16,317,915.00	16,317,915.00	13,242,285.00	10,235,531.00	0.00	211,810,342.00	211,810,342.00
Property Taxes	8020-8079	0.00	3,611,237.00	7,592,722.00	80,302.00	0.00	0.00	33,352,095.00	33,352,095.00
Miscellaneous Funds	8080-8099	(268,763.00)	(61,502.00)	(61,502.00)	(61,502.00)	(21,526.00)	0.00	(1,230,038.00)	(1,230,038.00)
Federal Revenue	8100-8299	2,336,472.00	782,204.00	67,808.00	6,094,586.00	2,222,108.00	0.00	18,324,042.00	18,324,042.00
Other State Revenue	8300-8599	2,021,128.00	0.00	388,309.00	13,642,545.00	1,384,721.00	0.00	22,996,783.00	22,996,783.00
Other Local Revenue	8600-8799	1,520,903.00	1,220,045.00	1,537,394.00	2,092,279.00	4,053,695.00	0.00	20,582,904.00	20,582,904.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	505,012.00	0.00	0.00	4,839,729.00	4,839,729.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>		<b>32,163,185.00</b>	<b>21,869,899.00</b>	<b>25,842,646.00</b>	<b>35,595,507.00</b>	<b>17,874,529.00</b>	<b>0.00</b>	<b>310,675,857.00</b>	<b>310,675,857.00</b>
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	11,729,304.00	11,736,087.00	11,736,087.00	12,592,081.00	559,588.86	0.00	131,859,160.86	131,859,160.86
Classified Salaries	2000-2999	4,601,007.00	4,485,103.00	4,717,367.00	4,084,798.00	1,132,266.35	0.00	53,040,454.35	53,040,454.35
Employee Benefits	3000-3999	5,701,261.00	5,671,610.00	5,848,626.00	15,963,130.00	420,120.76	0.00	76,996,834.76	76,996,834.76
Books and Supplies	4000-4999	811,921.00	696,686.00	1,470,093.00	3,122,471.00	1,510,293.13	0.00	13,683,254.13	13,683,254.13
Services	5000-5999	3,731,172.00	2,242,683.00	3,893,719.00	3,367,674.00	2,022,173.16	0.00	42,270,815.16	42,270,815.16
Capital Outlay	6000-6599	37,941.00	643,435.00	27,101.00	65,313.00	42,000.00	0.00	4,309,889.00	4,309,889.00
Other Outgo	7000-7499	938,689.00	43,792.00	22,675.00	(246,005.00)	464,114.00	0.00	4,819,084.00	4,819,084.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		<b>27,551,295.00</b>	<b>25,519,396.00</b>	<b>27,715,668.00</b>	<b>38,949,462.00</b>	<b>6,150,556.26</b>	<b>0.00</b>	<b>326,979,492.26</b>	<b>326,979,492.26</b>
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	214,378.00	0.00	0.00	89,324.00	0.00	0.00	17,864,843.00	17,864,843.00
Due From Other Funds	9310	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
Prepaid Expenditures	9330	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
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		<b>214,378.00</b>	<b>0.00</b>	<b>0.00</b>	<b>89,324.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,864,843.00</b>	<b>17,864,843.00</b>
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	29,069.00	0.00	(480,621.00)	(4,000,000.00)	4,500,000.00	0.00	9,689,507.00	9,689,507.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		<b>29,069.00</b>	<b>0.00</b>	<b>(480,621.00)</b>	<b>(4,000,000.00)</b>	<b>4,500,000.00</b>	<b>0.00</b>	<b>9,689,507.00</b>	<b>9,689,507.00</b>
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>185,309.00</b>	<b>0.00</b>	<b>480,621.00</b>	<b>4,089,324.00</b>	<b>(4,500,000.00)</b>	<b>0.00</b>	<b>8,175,336.00</b>	<b>8,175,336.00</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		<b>4,797,199.00</b>	<b>(3,649,497.00)</b>	<b>(1,392,401.00)</b>	<b>735,369.00</b>	<b>7,223,972.74</b>	<b>0.00</b>	<b>(8,128,299.26)</b>	<b>(16,303,635.26)</b>
<b>F. ENDING CASH (A + E)</b>		<b>10,339,338.91</b>	<b>6,689,841.91</b>	<b>5,297,440.91</b>	<b>6,032,809.91</b>				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								<b>13,256,782.65</b>	

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	124,713,891.00	301	600,232.00	303	124,113,659.00	305	182,764.00		307	123,930,895.00	309
2000 - Classified Salaries	47,197,338.00	311	469,809.00	313	46,727,529.00	315	1,461,215.00		317	45,266,314.00	319
3000 - Employee Benefits	69,076,247.00	321	1,156,263.00	323	67,919,984.00	325	605,656.00		327	67,314,328.00	329
4000 - Books, Supplies Equip Replace. (6500)	21,311,164.00	331	482,928.00	333	20,828,236.00	335	2,474,233.00		337	18,354,003.00	339
5000 - Services. . . & 7300 - Indirect Costs	34,837,010.00	341	750,847.00	343	34,086,163.00	345	6,786,993.00		347	27,299,170.00	349
TOTAL					293,675,571.00	365			TOTAL	282,164,710.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	380
3. STRS. . . . .		3101 & 3102	382
4. PERS. . . . .		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	
10. Other Benefits (EC 22310). . . . .		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			54.75%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	54.75%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.25%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	282,164,710.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	705,411.78

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	130,920,017.00	301	704,555.00	303	130,215,462.00	305	187,024.00		307	130,028,438.00	309
2000 - Classified Salaries	55,007,469.00	311	527,984.00	313	54,479,485.00	315	1,628,688.00		317	52,850,797.00	319
3000 - Employee Benefits	75,892,246.00	321	1,281,108.00	323	74,611,138.00	325	697,644.00		327	73,913,494.00	329
4000 - Books, Supplies Equip Replace. (6500)	37,319,222.00	331	106,069.00	333	37,213,153.00	335	2,513,747.00		337	34,699,406.00	339
5000 - Services. . . & 7300 - Indirect Costs	59,676,068.00	341	731,523.00	343	58,944,545.00	345	8,612,865.00		347	50,331,680.00	349
TOTAL					355,463,783.00	365			TOTAL	341,823,815.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	100,346,570.00 375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	12,429,614.00 380
3. STRS. . . . .	3101 & 3102	28,695,749.00 382
4. PERS. . . . .	3201 & 3202	3,459,634.00 383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	2,593,808.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	12,964,252.00 385
7. Unemployment Insurance. . . . .	3501 & 3502	1,413,273.00 390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	861,773.00 392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		162,764,673.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		1,149,948.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		24,070.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .		161,590,655.00 397
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. . . . .		47.27%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	47.27%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	7.73%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	341,823,815.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	26,422,980.90

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	188,225,853.00		188,225,853.00		6,970,000.00	181,255,853.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	47,416,655.00	(20.00)	47,416,635.00		2,524,363.00	44,892,272.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	10,478,313.00		10,478,313.00		1,600,416.00	8,877,897.00	
Net Pension Liability		296,962,487.00	296,962,487.00			296,962,487.00	
Total/Net OPEB Liability		34,126,335.00	34,126,335.00			34,126,335.00	
Compensated Absences Payable	1,517,960.00	0.00	1,517,960.00	1,517,960.00	0.00	3,035,920.00	
Governmental activities long-term liabilities	247,638,781.00	331,088,802.00	578,727,583.00	1,517,960.00	11,094,779.00	569,150,764.00	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	2,027,584.00	(10.00)	2,027,574.00		373,896.00	1,653,678.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability		22,179,078.00	22,179,078.00			22,179,078.00	
Total/Net OPEB Liability		2,615,079.00	2,615,079.00			2,615,079.00	
Compensated Absences Payable	284,081.00	1.00	284,082.00			284,082.00	
Business-type activities long-term liabilities	2,311,665.00	24,794,148.00	27,105,813.00	0.00	373,896.00	26,731,917.00	0.00



Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	319,101,184.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	47,589,859.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	27,705.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,151,738.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	3,867,642.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,816,781.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	5,747.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				8,869,613.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,782,307.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				264,424,019.00

<b>Section II - Expenditures Per ADA</b>		<b>2020-21 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		20,908.26
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,646.87
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	276,515,935.95	13,207.50
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	276,515,935.95	13,207.50
B. Required effort (Line A.2 times 90%)	248,864,342.36	11,886.75
C. Current year expenditures (Line I.E and Line II.B)	264,424,019.00	12,646.87
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 11,986,724.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. \_\_\_\_\_

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 233,209,272.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.14%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	14,771,638.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,738,374.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	89,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	139,001.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,126,199.34
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	19,864,212.34
9. Carry-Forward Adjustment (Part IV, Line F)	1,937,328.64
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	21,801,540.98

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	183,957,228.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	37,034,584.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	28,689,642.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,597,770.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	27,705.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	2,408,395.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,202,408.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	3,477,849.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,034,783.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	20,784,293.66
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	1,636,774.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	706,720.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,740,177.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	8,155,104.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	294,453,432.66

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

<b>(For information only - not for use when claiming/recovering indirect costs)</b> (Line A8 divided by Line B19)	6.75%
--	-------

**D. Preliminary Proposed Indirect Cost Rate**

<b>(For final approved fixed-with-carry-forward rate for use in 2022-23 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a>)</b> (Line A10 divided by Line B19)	7.40%
---	-------

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>19,864,212.34</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(495,240.49)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.92%) times Part III, Line B19); zero if negative	<u>1,937,328.64</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.92%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.92%) times Part III, Line B19); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>1,937,328.64</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>1,937,328.64</u>

Approved indirect cost rate: 5.92%  
Highest rate used in any program: 5.92%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	8,994,008.00	532,445.00	5.92%
01	3182	359,769.00	21,298.00	5.92%
01	3210	2,483,221.00	147,007.00	5.92%
01	3310	4,078,738.00	241,461.00	5.92%
01	3311	3,779.00	223.00	5.90%
01	3312	92,400.00	5,470.00	5.92%
01	3345	776.00	45.00	5.80%
01	3550	167,088.00	8,355.00	5.00%
01	4035	611,078.00	36,176.00	5.92%
01	4124	47,619.00	2,381.00	5.00%
01	4127	7,887.00	467.00	5.92%
01	4203	223,373.00	13,165.00	5.89%
01	4510	24,629.00	1,458.00	5.92%
01	5210	1,616,548.00	85,354.00	5.28%
01	5810	214,725.00	3,761.00	1.75%
01	6010	2,551,522.00	127,576.00	5.00%
01	6011	82,445.00	4,123.00	5.00%
01	6387	635,670.00	37,631.00	5.92%
01	6388	382,041.00	15,281.00	4.00%
01	6512	304,760.00	18,041.00	5.92%
01	6520	50,641.00	2,998.00	5.92%
01	6546	778,285.00	46,074.00	5.92%
01	6690	66,914.00	3,958.00	5.92%
01	6695	52,002.00	3,079.00	5.92%
01	7085	73,539.00	4,189.00	5.70%
01	7311	54,185.00	3,208.00	5.92%
01	7510	665,612.00	39,404.00	5.92%
01	8150	4,311,270.00	255,162.00	5.92%
01	9010	373,928.00	19,700.00	5.27%
11	6391	644,915.00	31,605.00	4.90%
12	5058	14,106.00	705.00	5.00%
12	6052	7,081.00	419.00	5.92%
12	6105	2,620,811.00	155,152.00	5.92%
13	5310	9,566,821.00	414,419.00	4.33%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	3,353,964.00		1,560,784.00	4,914,748.00
2. State Lottery Revenue	8560	3,273,192.00		1,173,568.00	4,446,760.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		6,627,156.00	0.00	2,734,352.00	9,361,508.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	1,667.00			1,667.00
2. Classified Salaries	2000-2999	801.00			801.00
3. Employee Benefits	3000-3999	469.00			469.00
4. Books and Supplies	4000-4999	225,923.00		1,922,771.00	2,148,694.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	268,491.00			268,491.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		497,351.00	0.00	1,922,771.00	2,420,122.00
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	6,129,805.00	0.00	811,581.00	6,941,386.00
<b>D. COMMENTS:</b>					

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

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



Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	246,389,324.00	-1.00%	243,932,399.00	3.09%	251,460,504.00
2. Federal Revenues	8100-8299	660,500.00	0.00%	660,500.00	0.00%	660,500.00
3. Other State Revenues	8300-8599	4,024,925.00	0.54%	4,046,631.00	0.69%	4,074,525.00
4. Other Local Revenues	8600-8799	1,794,066.00	1.91%	1,828,291.00	-0.69%	1,815,615.00
5. Other Financing Sources						
a. Transfers In	8900-8929	4,334,717.00	0.00%	4,334,717.00	0.00%	4,334,717.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(40,310,015.00)	0.68%	(40,585,164.00)	3.33%	(41,936,624.00)
6. Total (Sum lines A1 thru A5c)		216,893,517.00	-1.23%	214,217,374.00	2.89%	220,409,237.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				100,509,312.00		104,126,928.00
b. Step & Column Adjustment				1,487,512.00		1,548,599.00
c. Cost-of-Living Adjustment				2,130,104.00		2,740,339.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	100,509,312.00	3.60%	104,126,928.00	4.12%	108,415,866.00
2. Classified Salaries						
a. Base Salaries				35,674,357.00		35,569,952.00
b. Step & Column Adjustment				624,301.00		622,474.00
c. Cost-of-Living Adjustment				771,294.00		950,012.00
d. Other Adjustments				(1,500,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,674,357.00	-0.29%	35,569,952.00	4.42%	37,142,438.00
3. Employee Benefits	3000-3999	45,831,888.00	3.53%	47,449,736.00	2.45%	48,612,159.00
4. Books and Supplies	4000-4999	8,667,063.00	2.40%	8,875,073.00	-8.55%	8,116,030.00
5. Services and Other Operating Expenditures	5000-5999	32,611,762.00	1.99%	33,261,912.00	-2.01%	32,594,889.00
6. Capital Outlay	6000-6999	1,334,701.00	0.00%	1,334,701.00	0.00%	1,334,701.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,772,320.00	0.00%	1,772,320.00	0.00%	1,772,320.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,932,289.00)	0.00%	(2,932,289.00)	0.00%	(2,932,289.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		223,469,114.00	2.68%	229,458,333.00	2.44%	235,056,114.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(6,575,597.00)		(15,240,959.00)		(14,646,877.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		59,276,724.00		52,701,127.00		37,460,168.00
2. Ending Fund Balance (Sum lines C and D1)		52,701,127.00		37,460,168.00		22,813,291.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	192,825.00		192,825.00		192,825.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	525,586.00		525,586.00		525,586.00
d. Assigned	9780	33,548,584.00		20,435,020.00		5,446,624.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	18,434,132.00		16,306,737.00		16,648,256.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		52,701,127.00		37,460,168.00		22,813,291.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	18,434,132.00		16,306,737.00		16,648,256.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		18,434,132.00		16,306,737.00		16,648,256.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
22-23 Salary reduction is tied to vacation payout projections.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	17,663,542.00	0.00%	17,663,542.00	0.00%	17,663,542.00
3. Other State Revenues	8300-8599	26,606,835.00	-28.78%	18,950,153.00	0.96%	19,133,021.00
4. Other Local Revenues	8600-8799	18,754,613.00	0.00%	18,754,613.00	0.00%	18,754,613.00
5. Other Financing Sources						
a. Transfers In	8900-8929	505,012.00	0.00%	505,012.00	0.00%	505,012.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	40,310,015.00	0.68%	40,585,164.00	3.33%	41,936,624.00
6. Total (Sum lines A1 thru A5c)		103,840,017.00	-7.11%	96,458,484.00	1.59%	97,992,812.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				30,410,705.00		27,050,536.00
b. Step & Column Adjustment				385,887.00		402,039.00
c. Cost-of-Living Adjustment				577,455.00		742,885.00
d. Other Adjustments				(4,323,511.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	30,410,705.00	-11.05%	27,050,536.00	4.23%	28,195,460.00
2. Classified Salaries						
a. Base Salaries				19,333,112.00		17,470,502.00
b. Step & Column Adjustment				293,655.00		305,734.00
c. Cost-of-Living Adjustment				396,551.00		511,664.00
d. Other Adjustments				(2,552,816.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,333,112.00	-9.63%	17,470,502.00	4.68%	18,287,900.00
3. Employee Benefits	3000-3999	30,060,358.00	-2.20%	29,397,814.00	2.46%	30,122,262.00
4. Books and Supplies	4000-4999	28,627,159.00	-83.20%	4,808,182.00	1.10%	4,860,933.00
5. Services and Other Operating Expenditures	5000-5999	27,838,708.00	-67.64%	9,008,903.00	-16.73%	7,501,983.00
6. Capital Outlay	6000-6999	2,975,188.00	0.00%	2,975,188.00	0.00%	2,975,188.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,810,408.00	0.00%	3,810,408.00	0.00%	3,810,408.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,157,887.00	-0.14%	2,154,869.00	0.00%	2,154,869.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		145,213,525.00	-33.42%	96,676,402.00	1.27%	97,909,003.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(41,373,508.00)		(217,918.00)		83,809.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		45,676,584.00		4,303,076.00		4,085,158.00
2. Ending Fund Balance (Sum lines C and D1)		4,303,076.00		4,085,158.00		4,168,967.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	4,303,077.00		4,085,158.00		4,168,967.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.00)		0.00		0.00
f. Total Components of Ending Fund Balance		4,303,076.00		4,085,158.00		4,168,967.00
(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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reduction of COVID Expenditures						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	246,389,324.00	-1.00%	243,932,399.00	3.09%	251,460,504.00
2. Federal Revenues	8100-8299	18,324,042.00	0.00%	18,324,042.00	0.00%	18,324,042.00
3. Other State Revenues	8300-8599	30,631,760.00	-24.93%	22,996,784.00	0.92%	23,207,546.00
4. Other Local Revenues	8600-8799	20,548,679.00	0.17%	20,582,904.00	-0.06%	20,570,228.00
5. Other Financing Sources						
a. Transfers In	8900-8929	4,839,729.00	0.00%	4,839,729.00	0.00%	4,839,729.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		320,733,534.00	-3.14%	310,675,858.00	2.49%	318,402,049.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				130,920,017.00		131,177,464.00
b. Step & Column Adjustment				1,873,399.00		1,950,638.00
c. Cost-of-Living Adjustment				2,707,559.00		3,483,224.00
d. Other Adjustments				(4,323,511.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	130,920,017.00	0.20%	131,177,464.00	4.14%	136,611,326.00
2. Classified Salaries						
a. Base Salaries				55,007,469.00		53,040,454.00
b. Step & Column Adjustment				917,956.00		928,208.00
c. Cost-of-Living Adjustment				1,167,845.00		1,461,676.00
d. Other Adjustments				(4,052,816.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	55,007,469.00	-3.58%	53,040,454.00	4.51%	55,430,338.00
3. Employee Benefits	3000-3999	75,892,246.00	1.26%	76,847,550.00	2.46%	78,734,421.00
4. Books and Supplies	4000-4999	37,294,222.00	-63.31%	13,683,255.00	-5.16%	12,976,963.00
5. Services and Other Operating Expenditures	5000-5999	60,450,470.00	-30.07%	42,270,815.00	-5.14%	40,096,872.00
6. Capital Outlay	6000-6999	4,309,889.00	0.00%	4,309,889.00	0.00%	4,309,889.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,582,728.00	0.00%	5,582,728.00	0.00%	5,582,728.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(774,402.00)	0.39%	(777,420.00)	0.00%	(777,420.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		368,682,639.00	-11.54%	326,134,735.00	2.09%	332,965,117.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(47,949,105.00)		(15,458,877.00)		(14,563,068.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		104,953,308.00		57,004,203.00		41,545,326.00
2. Ending Fund Balance (Sum lines C and D1)		57,004,203.00		41,545,326.00		26,982,258.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	192,825.00		192,825.00		192,825.00
b. Restricted	9740	4,303,077.00		4,085,158.00		4,168,967.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	525,586.00		525,586.00		525,586.00
d. Assigned	9780	33,548,584.00		20,435,020.00		5,446,624.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	18,434,132.00		16,306,737.00		16,648,256.00
2. Unassigned/Unappropriated	9790	(1.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		57,004,203.00		41,545,326.00		26,982,258.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	18,434,132.00		16,306,737.00		16,648,256.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.00)		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)						
		18,434,131.00		16,306,737.00		16,648,256.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)						
		5.00%		5.00%		5.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		20,103.74		19,458.69		19,458.69
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		368,682,639.00		326,134,735.00		332,965,117.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		368,682,639.00		326,134,735.00		332,965,117.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		11,060,479.17		9,784,042.05		9,988,953.51
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)		11,060,479.17		9,784,042.05		9,988,953.51
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	20,263	20,161		
Charter School				
<b>Total ADA</b>	<b>20,263</b>	<b>20,161</b>	<b>0.5%</b>	<b>Met</b>
Second Prior Year (2019-20)				
District Regular	20,288	20,104		
Charter School				
<b>Total ADA</b>	<b>20,288</b>	<b>20,104</b>	<b>0.9%</b>	<b>Met</b>
First Prior Year (2020-21)				
District Regular	20,141	20,104		
Charter School		0		
<b>Total ADA</b>	<b>20,141</b>	<b>20,104</b>	<b>0.2%</b>	<b>Met</b>
Budget Year (2021-22)				
District Regular	20,104			
Charter School	0			
<b>Total ADA</b>	<b>20,104</b>			

**1B. Comparison of District ADA to the Standard**

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

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

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

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

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

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	21,401	22,025		
Charter School				
<b>Total Enrollment</b>	<b>21,401</b>	<b>22,025</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2019-20)				
District Regular	20,288	22,303		
Charter School				
<b>Total Enrollment</b>	<b>20,288</b>	<b>22,303</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2020-21)				
District Regular	21,667	20,845		
Charter School				
<b>Total Enrollment</b>	<b>21,667</b>	<b>20,845</b>	<b>3.8%</b>	<b>Not Met</b>
Budget Year (2021-22)				
District Regular	20,845			
Charter School				
<b>Total Enrollment</b>	<b>20,845</b>			

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

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

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

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

For 2020-2021 enrollment was affected by COVID-19 and distance learning. The District is currently working on a plan for re-engagement of students for enrollment. Current law allows Districts to use 2019-20 ADA.

- 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	20,162	22,025	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>20,162</b>	<b>22,025</b>	<b>91.5%</b>
Second Prior Year (2019-20)			
District Regular	20,104	22,303	
Charter School			
<b>Total ADA/Enrollment</b>	<b>20,104</b>	<b>22,303</b>	<b>90.1%</b>
First Prior Year (2020-21)			
District Regular	20,104	20,845	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>20,104</b>	<b>20,845</b>	<b>96.4%</b>
Historical Average Ratio:			92.7%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>93.2%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	20,104	20,845		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>20,104</b>	<b>20,845</b>	<b>96.4%</b>	<b>Not Met</b>
1st Subsequent Year (2022-23)				
District Regular	19,459	20,845		
Charter School				
<b>Total ADA/Enrollment</b>	<b>19,459</b>	<b>20,845</b>	<b>93.4%</b>	<b>Not Met</b>
2nd Subsequent Year (2023-24)				
District Regular	19,459	20,845		
Charter School				
<b>Total ADA/Enrollment</b>	<b>19,459</b>	<b>20,845</b>	<b>93.4%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

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

Current law allows Districts to use 2019-20 ADA.

**4. CRITERION: LCFF Revenue**

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

**Projected LCFF Revenue**

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	20,211.91	20,211.91	19,458.69	19,458.69
b. Prior Year ADA (Funded)		20,211.91	20,211.91	19,458.69
c. Difference (Step 1a minus Step 1b)		0.00	(753.22)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	-3.73%	0.00%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		246,389,324.00	246,389,324.00	243,932,426.00
b1. COLA percentage		5.07%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		12,491,938.73	6,110,455.24	7,586,298.45
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		5.07%	2.48%	3.11%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>		5.07%	-1.25%	3.11%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>4.07% to 6.07%</b>	<b>-2.25% to -.25%</b>	<b>2.11% to 4.11%</b>

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	34,975,891.00	33,352,095.00	33,352,095.00	33,352,095.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		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)
<b>Necessary Small School Standard (COLA Step 2c, plus/minus 1%):</b>	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)	235,124,909.00	247,619,362.00	245,205,030.00	252,733,137.00
District's Projected Change in LCFF Revenue:		5.31%	-0.98%	3.07%
<b>LCFF Revenue Standard:</b>		<b>4.07% to 6.07%</b>	<b>-2.25% to -2.5%</b>	<b>2.11% to 4.11%</b>
<b>Status:</b>		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)	164,466,842.70	199,221,157.92	82.6%
Second Prior Year (2019-20)	168,497,308.47	204,838,455.47	82.3%
First Prior Year (2020-21)	160,145,731.00	186,811,847.00	85.7%
	Historical Average Ratio:		83.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%	3.0%
	<b>80.5% to 86.5%</b>	<b>80.5% to 86.5%</b>	<b>80.5% to 86.5%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2021-22)	182,015,557.00	223,469,114.00	81.4%	Met
1st Subsequent Year (2022-23)	187,146,616.00	229,458,333.00	81.6%	Met
2nd Subsequent Year (2023-24)	194,170,463.00	235,056,114.00	82.6%	Met

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

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

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

Explanation:  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	5.07%	-1.25%	3.11%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-4.93% to 15.07%</b>	<b>-11.25% to 8.75%</b>	<b>-6.89% to 13.11%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.07% to 10.07%	-6.25% to 3.75%	-1.89% to 8.11%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2020-21)	75,527,828.00		
Budget Year (2021-22)	18,324,042.00	-75.74%	Yes
1st Subsequent Year (2022-23)	18,324,042.00	0.00%	No
2nd Subsequent Year (2023-24)	18,324,042.00	0.00%	No

**Explanation:**  
(required if Yes)

Reduction due to PY one-time COVID-19 funds.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2020-21)	41,928,794.00		
Budget Year (2021-22)	30,631,760.00	-26.94%	Yes
1st Subsequent Year (2022-23)	22,996,784.00	-24.93%	Yes
2nd Subsequent Year (2023-24)	23,207,546.00	0.92%	No

**Explanation:**  
(required if Yes)

21-22 Reduction of PY one-time COVID-19 funds. 22-23 Reduction of one-time COVID-19 funds.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2020-21)	19,308,255.00		
Budget Year (2021-22)	20,548,679.00	6.42%	No
1st Subsequent Year (2022-23)	20,582,904.00	0.17%	No
2nd Subsequent Year (2023-24)	20,570,228.00	-0.06%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2020-21)	21,311,164.00		
Budget Year (2021-22)	37,294,222.00	75.00%	Yes
1st Subsequent Year (2022-23)	13,683,255.00	-63.31%	Yes
2nd Subsequent Year (2023-24)	12,976,963.00	-5.16%	Yes

**Explanation:**  
(required if Yes)

21-22 Reduction of PY one-time COVID-19 funds. 22-23 reduction of one-time COVID-19 funds. 23-24 reducing expenditures in restricted funds to not exceed projected allocations.

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

First Prior Year (2020-21)	35,439,310.00		
Budget Year (2021-22)	60,450,470.00	70.57%	Yes
1st Subsequent Year (2022-23)	42,270,815.00	-30.07%	Yes
2nd Subsequent Year (2023-24)	40,096,872.00	-5.14%	Yes

**Explanation:**  
(required if Yes)

21-22 Reduction of PY one-time COVID-19 funds. 22-23 reduction of one-time COVID-19 funds. 23-24 expenditures were adjusted to meet restricted funds projected allocations.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2020-21)	136,764,877.00		
Budget Year (2021-22)	69,504,481.00	-49.18%	Not Met
1st Subsequent Year (2022-23)	61,903,730.00	-10.94%	Met
2nd Subsequent Year (2023-24)	62,101,816.00	0.32%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2020-21)	56,750,474.00		
Budget Year (2021-22)	97,744,692.00	72.24%	Not Met
1st Subsequent Year (2022-23)	55,954,070.00	-42.75%	Not Met
2nd Subsequent Year (2023-24)	53,073,835.00	-5.15%	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)

Reduction due to PY one-time COVID-19 funds.

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

21-22 Reduction of PY one-time COVID-19 funds. 22-23 Reduction of one-time COVID-19 funds.

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

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

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

21-22 Reduction of PY one-time COVID-19 funds. 22-23 reduction of one-time COVID-19 funds. 23-24 reducing expenditures in restricted funds to not exceed projected allocations.

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

21-22 Reduction of PY one-time COVID-19 funds. 22-23 reduction of one-time COVID-19 funds. 23-24 expenditures were adjusted to meet restricted funds projected allocations.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)	351,507,943.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	351,507,943.00	10,545,238.29	10,545,652.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	13,928,023.00	29,955,035.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	14,227,580.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(692,542.17)	(1.00)
e. Available Reserves (Lines 1a through 1d)	14,227,580.00	13,235,480.83	29,955,034.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	284,540,016.28	293,627,360.27	310,833,612.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	284,540,016.28	293,627,360.27	310,833,612.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.0%	4.5%	9.6%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.7%</b>	<b>1.5%</b>	<b>3.2%</b>

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	6,605,086.22	199,845,393.59	N/A	Met
Second Prior Year (2019-20)	7,033,812.23	204,910,735.50	N/A	Met
First Prior Year (2020-21)	22,285,813.00	186,888,632.00	N/A	Met
Budget Year (2021-22) (Information only)	(6,575,597.00)	223,469,114.00		

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

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

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

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



**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	22,712,847.00	23,352,009.57	N/A	Met
Second Prior Year (2019-20)	26,841,590.00	29,957,095.79	N/A	Met
First Prior Year (2020-21)	37,286,394.00	36,990,911.00	0.8%	Met
Budget Year (2021-22) (Information only)	59,276,724.00			

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

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

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

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

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

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	20,104	19,459	19,459
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

Yes
-----

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	368,682,639.00	326,134,735.00	332,965,117.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	368,682,639.00	326,134,735.00	332,965,117.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	11,060,479.17	9,784,042.05	9,988,953.51
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>11,060,479.17</b>	<b>9,784,042.05</b>	<b>9,988,953.51</b>

**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)	18,434,132.00	16,306,737.00	16,648,256.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(1.00)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	18,434,131.00	16,306,737.00	16,648,256.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	5.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>11,060,479.17</b>	<b>9,784,042.05</b>	<b>9,988,953.51</b>
Status:	Met	Met	Met

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

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

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

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

---

**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:

**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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2020-21)	(35,036,197.00)			
Budget Year (2021-22)	(40,310,015.00)	5,273,818.00	15.1%	Not Met
1st Subsequent Year (2022-23)	(41,108,040.00)	798,025.00	2.0%	Met
2nd Subsequent Year (2023-24)	(41,875,377.00)	767,337.00	1.9%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2020-21)	2,853,661.00			
Budget Year (2021-22)	4,839,729.00	1,986,068.00	69.6%	Not Met
1st Subsequent Year (2022-23)	4,839,729.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	4,839,729.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2020-21)	1,329,503.00			
Budget Year (2021-22)	0.00	(1,329,503.00)	-100.0%	Not Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met

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) 21-22 increase of \$2.7M SPED staffing and \$2.6M in additional required RRMA due to having to include one-time COVID-19 funds.

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

**Explanation:**  
(required if NOT met) 21-22 Increased due to the reopening of the District for Fund 63.

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

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

Effective 21-22 the District will no longer utilize Fund 14.

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

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

---

---

---

---

---

---

---

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

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	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2021
Leases				
Certificates of Participation	13	Redevelopment funds	2015,2016,2019 COPs	39,635,331
General Obligation Bonds	25	Bond Interest & Redemption Fund	2012 Series A, 2012 GO Bonds, 2014 GO Bonds, 2019 S	213,906,106
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Capital Leases- Enterprise Fund	5	Transportation Fund	Transportation Vehicle Leases	373,895
<b>TOTAL:</b>				<b>253,915,332</b>

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation	4,143,756	3,916,092	3,993,237	3,409,957
General Obligation Bonds	13,948,894	14,539,269	13,504,532	14,169,204
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Capital Leases- Enterprise Fund	1,065,847	401,338	267,859	267,859
<b>Total Annual Payments:</b>	<b>19,158,497</b>	<b>18,856,699</b>	<b>17,765,628</b>	<b>17,847,020</b>
<b>Has total annual payment increased over prior year (2020-21)?</b>		<b>No</b>	<b>No</b>	<b>No</b>

---

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

---

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

---

**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)

The impact to the Districts redevelopment project areas are of particular concern since COP payments are from redevelopment revenues.



**S7. Unfunded Liabilities**

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

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

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

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

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

Yes
-----

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

No
----

b. Do benefits continue past age 65?

No
----

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

Employees who retire prior to age 65 and who are at least 55 years of age with 10 years of service or who are at least 50 years of age with 15 years of service are eligible to receive \$4,500 annually for 10 years or until the individual reaches age 65, whichever comes first.

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

Pay-as-you-go
---------------

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

Self-Insurance Fund	Governmental Fund
0	4,761,458

4. OPEB Liabilities

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

33,886,756.00
0.00
33,886,756.00
Actuarial

5. OPEB Contributions

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
4,099,193.00	4,099,193.00	4,099,193.00
880,516.00	883,141.00	883,141.00
1,084,900.00	1,084,900.00	1,084,900.00
128	128	128

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

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

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

Yes
-----

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

The district is self-funded for workers' compensation claims up to \$1 Million. Excess coverage is purchased to cover losses that exceed \$1 Million.
---

3. Self-Insurance Liabilities

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

928,443.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
a. Required contribution (funding) for self-insurance programs	1,509,300.00	1,509,300.00	1,509,300.00
b. Amount contributed (funded) for self-insurance programs	1,509,300.00	1,509,300.00	1,509,300.00

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,131.3	1,093.9	1,093.9	1,093.9

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

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

No
----

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

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

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

Negotiations for 2021-22 have not yet started.
--

**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?

No
----

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?

No
----

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date: 

--

End Date: 

--

5. Salary settlement:

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

**Negotiations Not Settled**

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

1,323,893
-----------

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
11,000 CAP	11,000 CAP	11,000 CAP

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

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

No		
----	--	--

--

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
1.5%	1.5%	1.5%

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	No	No
Yes	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	947.3	959.3	959.3	959.3

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

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

No
----

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

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

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

Negotiations for 2021-22 have not yet started.
--

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?

No
----

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?

No
----

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

772,889
---------

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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
11,061 CAP	11,061 CAP	11,061 CAP

**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
1.8%	1.8%	1.8%

**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)
No	No	No
No	No	No

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

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

---

---

---

---

---

---

---

---

---

---

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	125.0	129.0	129.0	129.0

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

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

n/a

If Yes, complete question 2.

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

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

271,041

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			

**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			
Percent of H&W cost paid by employer	80.0%	80.0%	80.0%
Percent projected change in H&W cost over prior year			

**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			
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?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

**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**

---

SACS2021 Financial Reporting Software - 2021.1.0  
6/23/2021 5:20:12 PM

33-67082-0000000

July 1 Budget  
2020-21 Estimated Actuals  
Technical Review Checks

Hemet Unified

Riverside County

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

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

### IMPORT CHECKS

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

ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3220-0-0000-0000-9791	3220	9791	-76,257.00

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

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds

(Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

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

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

## SUPPLEMENTAL CHECKS

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

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

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

## EXPORT CHECKS

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

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

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

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

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

Checks Completed.

SACS2021 Financial Reporting Software - 2021.1.0  
6/23/2021 5:19:55 PM

33-67082-0000000

July 1 Budget  
2021-22 Budget  
Technical Review Checks

Hemet Unified

Riverside County

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

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

### IMPORT CHECKS

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

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

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

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



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

## EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.