

Sacramento City Unified School District  
Business Services Office

## **NOTICE OF PUBLIC HEARING**

### **Public Hearing of Proposed Fiscal Year 2021-22 Budget for All Funds**

Copies of the plan may be inspected at:

**Serna Education Center  
5735 47<sup>th</sup> Avenue  
Sacramento, CA 95824**

The Sacramento City Unified School District Governing Board will adopt the Proposed Fiscal Year 2021-22 Budget for All Funds at the June 24, 2021 Governing Board Meeting

#### **HEARING DATE:**

Thursday, June 10, 2021

#### **TIME:**

6:30 P.M.

#### **LOCATION:**

Serna Center  
5735 47<sup>th</sup> Avenue  
Sacramento, CA 95824

#### **FOR ADDITIONAL INFORMATION CONTACT:**

Budget Services (916) 643-9402



# Board of Education Executive Summary

## Business Services

Fiscal Year 2021-2022 Proposed Budget for All Funds & Education Protection Account  
June 10, 2021

### I. OVERVIEW/HISTORY:

Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the State has enacted its budget, and before actual revenues and expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted State budget.

The District's 2021-22 Proposed Budget is based on the Governor's May Budget Revision that was released on May 14, 2021. The 2021-22 Proposed Budget general fund revenues are projected at \$559M and general fund expenditures projected at \$588M. The 2021-22 Proposed Budget incorporates recommendations from the Sacramento County Office of Education (SCOE), the Superintendent, School Services of CA and input from stakeholders. The 2021-22 Proposed Budget for ALL Funds being presented is aligned to existing LCAP goals, actions, and services which have been developed and refined through ongoing consultation with stakeholder groups.

#### Budget Updates:

- On December 10, 2020 – Staff presented a budget timeline and process for preparing the 2020-21 Budget that aligns with the LCAP. The process of developing a school district budget is an ongoing function that must be addressed by the Board and administration throughout the school year.
- Budget Development Process - During the months of January and February, the Academic, Budget and Human Resources teams met with each school and central department to develop the budget for 2021-22. During these meetings, the budget for the current year was reviewed as well as projected enrollments and proposed staffing levels for the upcoming 2021-22 school year.
- February/March/April - Reduction in Force resolutions were approved by the board that included adjustments for certificated and classified positions based on staffing and expiring funding.
- February/April/May – Budget updates were presented to the Board on the Governor's January Proposed Budget for 2021-22, the fiscal impact of COVID-19 on the State's Economy and funding for K12, and the Governor's May Revise Budget for 2021-22.
- Ongoing Weekly Meetings between the District, SCOE, and the SCOE Fiscal Advisor continue to be held to collaborate and discuss the expectations of the budget for 2021-2022 and beyond.

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#### II. Driving Governance:

- Education Code section 42127 requires the Governing Board of each school district to adopt a budget on or before July 1<sup>st</sup> and the proposed expenditures for the Education Protection Account. The budget to be adopted shall be prepared in accordance with Education Code section 42126. The adopted budget shall be submitted to the County Office of Education. The County Office of Education will determine if the district will be able to meet its financial obligations during the fiscal year and ensure a financial plan that will enable the district to satisfy its multi-year financial commitments.
- The SCUSD Board of Trustees has revised Board Policy 3100 to establish and maintain a general reserve for economic uncertainty that meets or exceeds the requirements of CCR 15443. The reserve for economic uncertainty for the District will be established at no less than 5% of total general fund expenditures. Under BP 3100 it is acknowledged that one-time funding should be used for one-time expenditures and shall only be used for an on-going expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of one-time funding and shall take separate action to approve such uses

#### III. Budget:

Following is a summary of the proposed State budget and budget guidelines as provided by California Association of School Business Officials, County Office of Education and School Services of California. The Proposed Budget Report also contains financial summaries, multi-year projections and detailed financial state reports relating to the projected financial activity for 2021-22 through 2023-24 specific to the Sacramento City Unified School District.

#### IV. Goals, Objectives and Measures:

Present a 2021-22 Proposed Budget to the Board for approval by June 24, 2021.

#### V. Major Initiatives:

- Continued analysis of information from the State and its impact on the District's budget
- Budget Revision within 45 days from signing of State Budget

#### VI. Results:

Budget development for 2021-22 has followed the timeline approved by the Board. With the approval of the 2021-22 Proposed Budget, the expenditure authority for 2021-22 will be in place and the June 30, 2021 timeline will be met.

#### VII. Lessons Learned/Next Steps:

- Continue to monitor the State budget and its impact on District finances.
- Continue to obtain stakeholders' input, follow the LCAP process and meet with

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- bargaining units to seek cost reductions and long-term budget savings.
- The district will discuss and adopt the 2021-22 final Proposed Budget at the June 24, 2021 Board meeting.

### **Governor's Revised State Budget Proposal "May Revision"**

Governor Newsom released his proposed Revised State budget on May 14th for the upcoming 2021-22 fiscal year. The state's General Fund budget has recovered significantly reflecting a \$75.7 billion surplus. As a result, the May Revision estimates that the Gann Limit could be exceeded for the 2020-21 and 2021-22 fiscal years by \$16.2 billion. Since the Gann Limit limits the allowable growth in state and local government spending (including school districts), any amounts over the threshold limit must be evenly distributed between education and refunds. The May Revision allocates the whole \$16.2 billion estimate by providing tax refunds through the Golden State Stimulus program, and allocating the balance of \$8.1 billion to K-14 schools in 2022-23 as a supplement to Proposition 98 funds.

Proposition 98 funding is estimated to be \$93.7 billion, which is an increase of \$17.7 billion over January estimates. Additionally, Proposition 98 funding level for 2020-21 is estimated to increase from \$82.8 billion to \$92.8 billion.

**LCFF Cost-of-Living-Adjustment (COLA):** The Governor proposes an increase to the Local Control Funding Formula (LCFF) by 5.07% in the following manner:

- Increase the LCFF by the 2020-21 COLA of 2.31%
- Increase the LCFF by 2.76% (statutory 2021-22 COLA of 1.70% plus an additional 1% to address ongoing fiscal pressures, and compounding the sum by the 2020-21 2.31% COLA)
  - $(1.70\% + 1.00\%) \times 1.0231 = 2.76\%$

**Other Program Cost-of-Living-Adjustment (COLA):** The COLA relating to special education is proposed to increase by the 2020-21 COLA of 2.31% and 2021-22 COLA of 1.70%, resulting in a COLA of 4.05% after compounding. Other programs (i.e. mandated block grant, nutrition, state preschool) are projected to only receive the 2021-22 statutory COLA of 1.70%.

**Deferrals:** Due to the improved economy above January projections, the Governor proposes to further reduce the deferrals by an additional \$1.1 billion over January's proposal of \$9.2 billion resulting in a 2021-22 fiscal year ending balance of \$2.61 billion deferred.

**Additional May Revision Proposals:** Additional components of the Governor's May Revision for 2021-22 provide for the following items. Please note that the items below are not in the District's 2021-22 budget, due to their uncertainty, timing, and/or the need to increase additional expenditures. Once amounts are known and measurable, they will be added to the budget.



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Budget Component	Description
<b>After School &amp; Summer Programs</b>	<ul style="list-style-type: none"> <li>\$1B for 2021-22 growing to \$5B for 2025-26 for providing afterschool and summer programs to LEAs with the greatest amount of low income, English learners and foster care students at no cost.</li> </ul>
<b>Behavioral Health Initiative</b>	<ul style="list-style-type: none"> <li>\$4B over five years to identify and treat behavioral health needs early</li> </ul>
<b>Broadband</b>	<ul style="list-style-type: none"> <li>\$35M of one-time funds in tandem with E-Rate funds to expand internet access to isolated and underserved communities</li> </ul>
<b>Child Care, Preschool, &amp; Transitional Kindergarten (TK)</b>	<ul style="list-style-type: none"> <li>106,500 new subsidized child care slots</li> <li>By 2024-25, provide universal access to TK for all children 4 yrs. old at a total cost of \$2.7B</li> <li>\$740M for TK classroom ratio reduction</li> <li>Repurpose the one-time \$250M TK incentive grant to a TK expansion &amp; facilities proposal beginning 2022-23</li> </ul>
<b>Community Schools</b>	<ul style="list-style-type: none"> <li>\$3B in one-time funding to convert schools in order for schools to service the community (i.e. health/social services)</li> </ul>
<b>Educator Workforce</b>	<ul style="list-style-type: none"> <li>\$3.3B for various programs relating to teacher recruitment, retention, and professional development</li> </ul>
<b>Proposition 98 Concentration Grant Funding Augmentation</b>	<ul style="list-style-type: none"> <li>\$1.1 billion augmentation to the LCFF in order to increase the number of personnel providing direct services to students</li> <li>Funding factor would go from 50% to 65%, and the additional funds will need to be included in the LEA's LCAP</li> </ul>
<b>Student Learning</b>	<ul style="list-style-type: none"> <li>Additional \$2B of one-time funds for health and safety operations related to reopening schools</li> <li>Additional \$2.6B of federal flexible funding to provide interventions relating to accelerated learning</li> </ul>
<b>Student Nutrition</b>	<ul style="list-style-type: none"> <li>\$150M increase in the state reimbursement rate for schools participating in a federal universal meal provision</li> <li>\$100M of one-time funding for training and infrastructure upgrades</li> </ul>

### Federal Funds

Due to the passage of the \$1.9 trillion America Recue Plan approved in March 2021, K-12 LEAs are expected to receive approximately \$15.3 billion of Elementary and Secondary School Emergency Relief (ESSER III) funds. Initial estimates for the Sacramento City School District is approximately \$154M.

The Governor's May Revision also contains an increase of approximately \$278 million of one-time funding relating to the Individuals with Disabilities Act (IDEA). In addition, \$15 million of one-time funds are proposed to assist LEAs to develop and administer a comprehensive individualized education program; \$2.3 million to address complaints and better monitoring

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procedures; and \$1.2 million to improve coordination between various agencies to support the transition from infant to preschool programs.

#### **Routine Restricted Maintenance Account:**

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total General Fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- Currently, LEAs are allowed to exclude the following programs from its calculation of required contributions to routine restricted maintenance:
  - State pension on-behalf payments
  - ESSER I, GEER I, Coronavirus Relief, & State LLM
  - State supplemental meal reimbursements
- The most recent funds relating to coronavirus impacts (i.e. ESSER II, In-Person, & Extended Learning) currently remain included in the calculation. Please note that the status of whether these funding sources remain included may change based on the enacted state budget; additionally, whether ESSER III is included has not yet been determined.

Therefore, in order to ensure the Sacramento City Unified District is in compliance with the above provisions, the District has budgeted an additional \$375,000 over the 3% contribution minimum in order to plan for the following:

- Likelihood of budgeting additional expenditures relating to unspent 2020-21 funds that are budgeted after the 2021-22 budget adoption
- Possible increases in expenditures (i.e. salary increases, pension and other benefit adjustments)
- Possibility of one-time expenditures (i.e. textbook adoption, capital costs, etc...)

#### **Reserves**

**District Reserve Requirements:** The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of General Fund revenues

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Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year
  - The State must notify local educational agencies when the conditions are and are no longer applicable
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement

Based on the May Revision, the Public School System Stabilization Account (PSSSA) is projected to have a reserve of \$4.6 billion. Since the reserve exceeds 3% of the Proposition 98 amount, LEAs will have the statutory reserve cap described above beginning 2022-23.

### **2021-22 Sacramento City Unified School District Primary Budget Components**

- ❖ Average Daily Attendance (ADA) is estimated at 37,547.13 (excludes COE ADA of 104.87).
  - Because the District is still in declining enrollment, the funded ADA will be based on the prior year ADA of 38,325. Below is a table comparing LCFF funding for the 2021-22 Proposed Budget to the 2020-21 Budget.

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2021-22 LCFF Target per May Revise Compared to 2020-2021 LCFF Funding			
	2020-21	2021-22	Difference
Base Grant	\$ 315,902,896.00	\$ 331,909,203.00	\$ 16,006,307.00
Supplemental Grant	\$ 47,419,482.00	\$ 49,712,059.00	\$ 2,292,577.00
Concentration Grant	\$ 28,304,016.00	\$ 29,462,446.00	\$ 1,158,430.00
K-3 CSR	\$ 9,659,011.00	\$ 10,153,417.00	\$ 494,406.00
9-12 CTE	\$ 2,600,600.00	\$ 2,729,025.00	\$ 128,425.00
Targeted Instructional Improvement Block Grant	\$ 2,428,078.00	\$ 2,428,078.00	\$ -
Transportation	\$ 4,115,457.00	\$ 4,115,457.00	\$ -
<b>Total</b>	<b>\$410,429,540.00</b>	<b>\$430,509,685.00</b>	<b>\$20,080,145.00</b>

- ❖ The District's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 72.33%. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated by SSC to be \$150 per ADA for unrestricted purposes and \$49 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is \$32.79 for K-8 ADA and \$63.17 for 9-12 ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

### General Fund Revenue Components

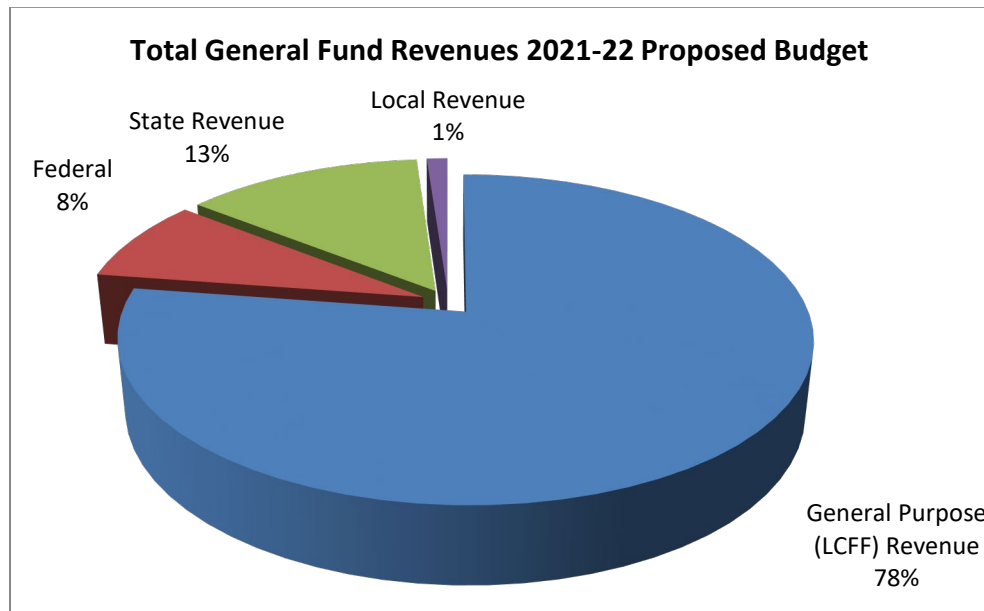
The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

DESCRIPTION	UNRESTRICTED	COMBINED AMOUNT
General Purpose (LCFF) Revenue	\$430,509,685	\$432,750,059
Federal	\$156,000	\$46,193,654
State Revenue	\$7,370,623	\$73,939,718
Local Revenue	\$5,769,589	\$6,385,645
<b>TOTAL</b>	<b>\$443,805,897</b>	<b>\$559,269,075</b>

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### Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

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Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District's EPA funds are appropriated for 2021-22. The amounts will be revised throughout the year based on information received from the State.

<b>Education Protection Account (EPA)</b>	
<b>Fiscal Year Ending June 30, 2022</b>	
<b>Estimated EPA Revenues:</b>	
Estimated EPA Funds	\$ 76,782,060
<b>Budgeted EPA Expenditures:</b>	
Certificated Instructional Salaries	\$ 76,782,060
<b>Balance</b>	<b>\$ -</b>

### Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 90% of the District's unrestricted budget, and approximately 81% of the total General Fund budget.

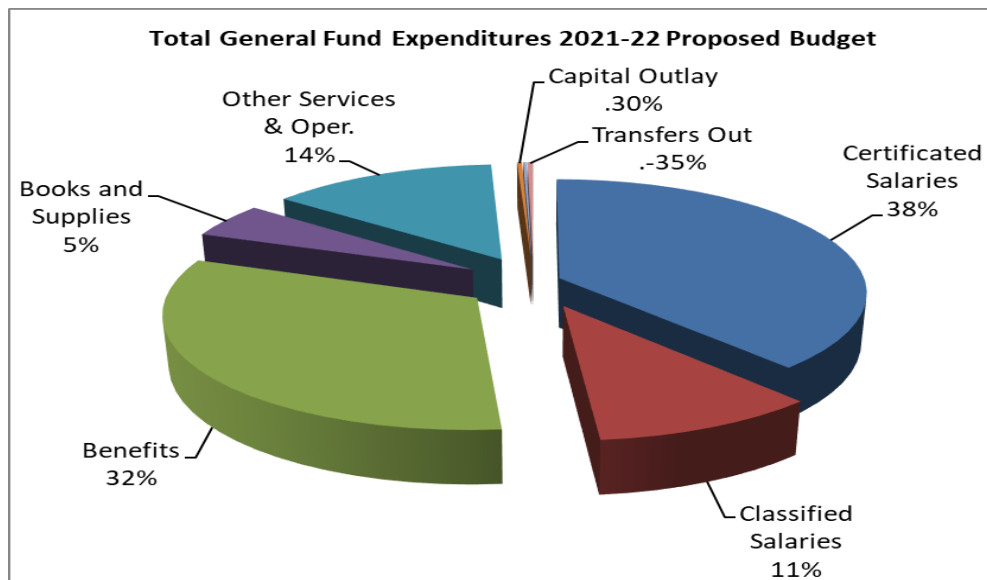
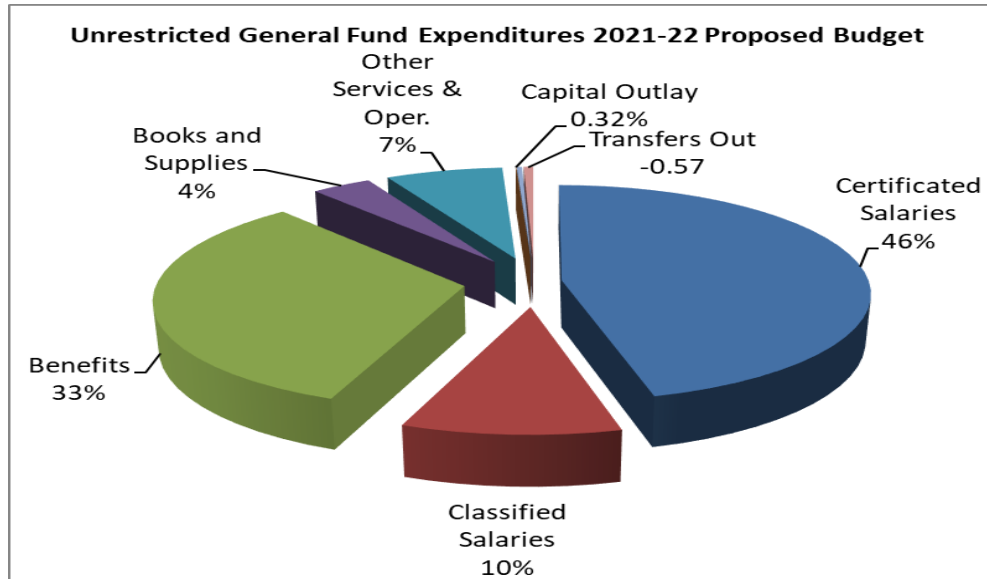
<b>DESCRIPTION</b>	<b>UNRESTRICTED</b>	<b>RESTRICTED</b>	<b>COMBINED</b>
Certificated Salaries	166,630,869	59,174,983	\$225,805,852
Classified Salaries	36,428,673	24,961,643	\$61,390,315
Benefits	118,719,397	70,375,748	\$189,095,145
Books and Supplies	13,001,548	16,442,651	\$29,444,199
Other Services & Oper.	25,422,455	55,653,918	\$81,076,373
Capital Outlay	72,200	1,709,322	\$1,781,522
Other Outgo/Transfer	1,150,000	0	\$1,150,000
Transfers Out	(2,050,301)	0	(2,050,301)
<b>TOTAL</b>	<b>359,374,840</b>	<b>228,318,264</b>	<b>\$587,693,104</b>

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Following is a graphical representation of expenditures by percentage:



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#### General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Program	2020-21 Estimated Actuals	2021-22 Adopted Budget
Special Education	\$ 72,428,863	\$ 81,112,863
Routine Restricted Maintenance Account	\$ 17,081,000	\$ 17,081,000
<b>Total</b>	<b>\$ 89,509,863</b>	<b>\$ 98,193,863</b>

#### General Fund Summary

The District's 2021-22 General Fund projects a total operating deficit of \$27 million resulting in an estimated ending fund balance of \$173 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$329,000; restricted programs - \$84,099,526; economic uncertainty - \$11,727,858; assigned - \$43,143,965; unassigned - \$33,732,470. In accordance with SB 858 a detail description of assigned & unassigned balances is illustrated below.

#### Use of One Time Funds

At the March 4, 2021 Board Meeting, the Board of Trustees revised BP 3100 to establish and maintain a reserve for economic uncertainty at no less than 5% of total general fund expenditures. In order to meet the 5% reserve level outlined in BP 3100, the District will have to continue to implement budget realignments to reduce the ongoing structural deficit. Under BP 3100 it is acknowledged that one-time funding should be used for one-time expenditures and shall only be used for an on-going expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of one-time funding and shall take separate action to approve such uses. Below is a table of one time resources within the 2021-22 Proposed Budget:

Program	2021-22 Budgeted Amount
Title I	\$3,000,000
Title III	\$39,586
Title IV	\$1,688,249
American Indian Education	\$18,500
Federal Special Education - Early Intervention Services	\$1,432,376
GEER	\$2,950,972
Expanded Learning Opportunities Grant	\$7,895,885
Expanded Learning Opportunities Grant - Paraprofessional Set Aside	\$2,821,288
Sacramento STEM Power	\$61,114
Local Grants	\$554,943
ESSER II	\$6,415,137
Learning Communities for Schools	\$345,703
<b>TOTAL</b>	<b>\$27,223,753</b>



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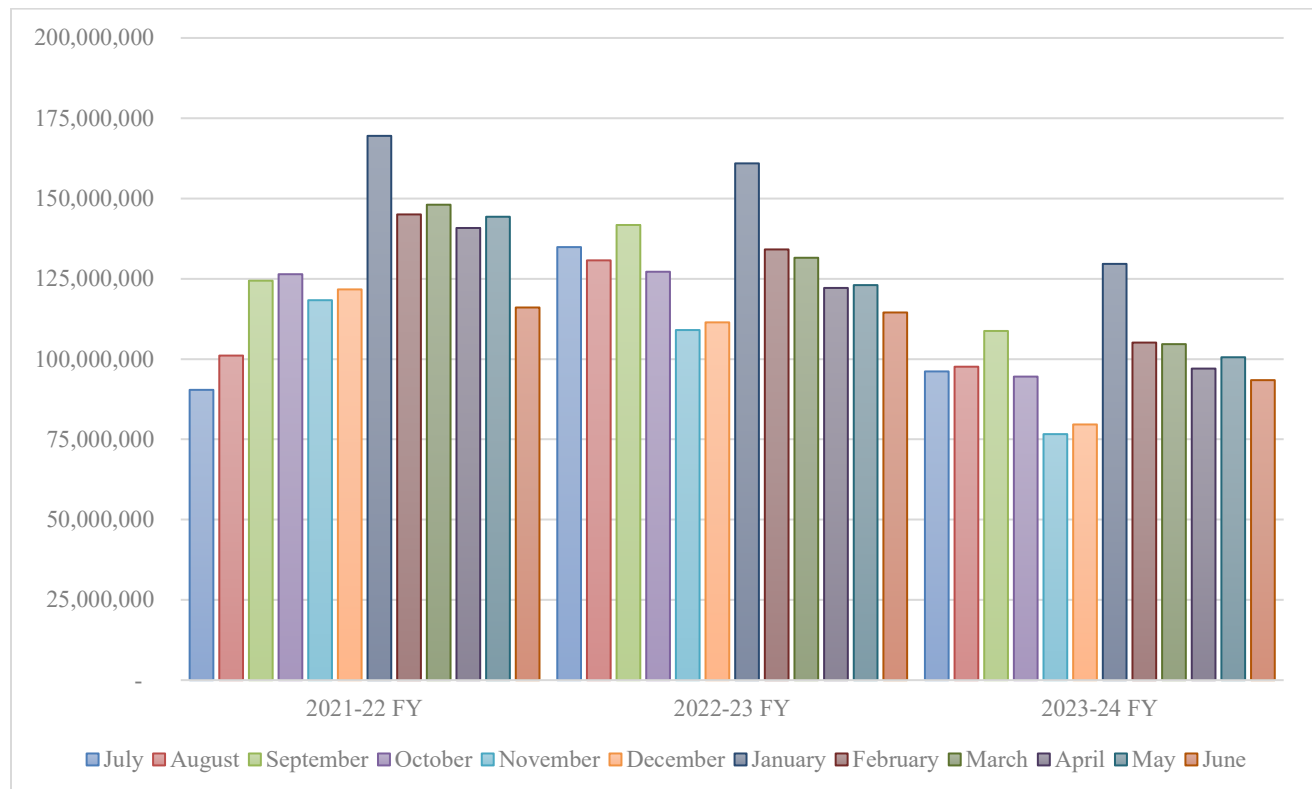
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### School Staffing and Budget Allocations

The District provides school sites with staffing and budget allocations in preparation for budget development. District budget staff meet (budget development meetings) with school site administrators to review projected enrollment, staffing allocations and revenue allocations to develop school site budgets. The allocations for the 2021-22 fiscal year are attached to the Executive Summary as attachment A.

### Cash Flow

The District prepared cash flows based on the multi-year projections report. For the 2021-22 Proposed Budget and multi-year projections the District projects having a positive cash balance through June 2024. The projected cash balance has improved from what was projected at the 2020-21 Third Interim report due to one-time COVID related funding sources. Cash will continue to be closely monitored in order to ensure the District is liquid to satisfy its obligations.



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### Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

Fund	Beginning Fund Balance	Budgeted Net Change	2021-22 Proposed Budget Fund Balance
01 General (Unrestricted and Restricted)	\$200,117,035	(\$27,123,849)	172,993,186.16
09 Charter Schools	\$2,492,718	\$119,943	2,612,660.17
11 Adult	\$353,245	\$0	353,245.00
12 Child Development	\$15,285	\$0	15,284.83
13 Cafeteria	\$12,807,058	(\$167,783)	12,639,275.67
21 Building Fund	\$14,582,504	(\$14,443,008)	139,495.70
25 Capital Facilities	\$16,576,158	(\$63,702)	16,512,455.73
49 Capital Projects for Blended Components	\$1,058,510	(\$167,702)	890,807.62
51 Bond Interest and Redemption	\$28,138,958	(\$3,809,576)	24,329,382.35
67 Self-Insurance Fund	\$12,935,257	\$22,476	12,957,732.83

### Other Post Employment Benefits (OPEB)

The District provides post-employment benefits for employees meeting the age and years of service requirements and currently has a total OPEB liability of \$654 million. The District participates in the CalPERS California Employers' Retiree Benefit Trust Fund. Based the 2019-20 OPEB report, it is estimated that \$99M million of the liability will be funded as of June 30, 2021 and the majority of these funds were contributed by the District. For the 2021-22 year, health costs for retirees are approximately \$19.3 million.

### Multivyear Projection

#### *General Planning Factors:*

Illustrated below are the latest factors that districts are expected to utilize as planning factors:

Planning Factor	2020-21	2021-22	2022-23	2023-24
Dept. of Finance Statutory COLA	2.31%	1.70%	2.48%	3.11%
Local Control Funding Formula COLA	0.00%	5.07%	2.48%	3.11%
STRS Employer Rates	16.15%	16.92%	19.10%	19.10%
PERS Employer Rates	20.70%	22.91%	26.10%	27.10%
SUI Employer Rates	0.05%	1.23%	0.20%	0.20%
Lottery – Unrestricted per ADA	\$150	\$150	\$150	\$150
Lottery – Prop. 20 per ADA	\$49	\$49	\$49	\$49
Mandate Block Grant for Districts: K-8 per ADA	\$32.18	\$32.79	\$33.60	\$34.64



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<b>Mandate Block Grant for Districts: 9-12 per ADA</b>	\$61.94	\$63.17	\$64.74	\$66.75
<b>Mandate Block Grant for Charters: K-8 per ADA</b>	\$16.86	\$17.21	\$17.64	\$18.19
<b>Mandate Block Grant for Charters: 9-12 per ADA</b>	\$46.87	\$47.84	\$49.03	\$50.55
<b>State Preschool Full-Day Reimbursement Rate</b>	\$49.85	\$50.70	\$51.96	\$53.57
<b>State Preschool Part-Day Reimbursement Rate</b>	\$30.87	\$31.39	\$32.17	\$33.17
<b>General Child Care Daily Reimbursement Rate</b>	\$49.54	\$50.38	\$51.63	\$53.23
<b>Routine Restricted Maintenance Account (refer to the provisions discussed above)</b>	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

Various aspects of the planning factors illustrated above will be further discussed below with the District’s specific revenue and expenditure assumptions.

### *Revenue Assumptions:*

The District’s 2020-21 CBEDS enrollment was 39,003, significantly lower by about 1,400 students than what was projected with the 2020-21 Adopted Budget. This greater decline may be due to the impact of the COVID-19 pandemic and school closures. The District anticipates to recover about 700 students for 2021-22 enrollment with a projection of 39,703 based on external enrollment projections and pre-registration numbers. The two subsequent years are being calculated with a 1% enrollment decline. For 2022-23 that is 39,295 and 38,901 for 2023-24. Due to the hold harmless provisions of SB98, the District will be funded based on the 2019-20 funded ADA, so for funding purposes ADA is deemed flat for 2021-22.

However, the “hold harmless” provision does not apply to the unduplicated pupil percentage (UPP) which determines the amount of supplemental and concentration funding. The District’s UPP is based on a three year rolling average and the UPP is projected to be 72%. The District is projecting \$79.2 million in supplemental and concentration funding for the 2021-22 budget year. The District’s multi-year projections have been revised to reflect a decline in enrollment for the 2022-23 and 2023-24 budget years.

Unrestricted federal, state and local revenues are estimated to remain constant for the subsequent years. Restricted federal and local revenue decreases are associated with the removal of carryover and/or expiring funds being removed in 2022-23. State revenue is estimated to remain relatively constant for the subsequent years.

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#### Unrestricted Multi-Year Revenue Projections:

##### Fiscal Year 2021-22

- LCFF Statutory COLA of 5.07%
- Federal and State Revenues projected to remain constant
- Local Revenues include projected revenues based off 2020-21 trends
- Contributions to Special Ed were increased by \$8.7M to restore 2020-21 one-time savings and increased Special Education expenditures per historical trends, contribution is net of 4% COLA increase to AB 602 funding

##### Fiscal Year 2022-23

- LCFF COLA of 2.48%
- Federal and State Revenues projected to remain constant
- Local Revenue is projected to remain constant
- Contributions to Special Ed were increased by approximately \$6.4M for increased Special Education expenditures per historical trends

##### Fiscal Year 2023-24

- LCFF COLA of 3.11%
- Federal and State Revenues projected to remain constant
- Local Revenue is projected to remain constant
- Contributions to Special Ed were increased by approximately \$6.8M for increased Special Education expenditures per historical trends

#### Restricted Multi-Year Revenue Projections:

##### Fiscal Year 2021-22

- Federal Revenue includes projected ongoing awards plus \$6.2M in carryover funds and the removal funds related to one time and expiring grants like CARES, ESSER I, SIG and CSI
- State Revenue includes projected ongoing awards
- Local Revenue includes carryover funds for local grants
- Contributions to Special Ed were increased by \$8.7M to restore 2020-21 one-time savings and increased Special Education expenditures per historical trends, contribution is net of restoring AB 602 funding

##### Fiscal Year 2022-23 & 2023-24

- Federal Revenue was reduced by \$6.2M in 22-23 to remove carryover of \$3M – Title I, \$1.8M – Title II/III, Federal Special Education - \$1.4M
- State Revenue is projected to remain unchanged
- Local Revenue is projected to decline with the removal of one time funds

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- Contributions to Special Ed were increased by approximately \$6.4M in 22-23 and \$6.8M in 23-24 for increased Special Education expenditures per historical trends

#### *Expenditure Assumptions:*

#### **Unrestricted Multi-Year Expenditure Projections:**

Fiscal Year 2021-22

- Certificated step and column costs are included at actual increased amounts
- Other certificated salary adjustments include restoring expenditures for one-time vacancy savings, positions for summer school and aligning FTE to enrollment with a reduction of 13.5 FTE
- Classified step costs are reflected at actual amounts.
- Adjustments to benefits reflect the effects of salary changes noted above, program adjustments, expected increases to employer pension costs for STRS and PERS and the additional increase for health benefits and Unemployment Insurance
- Books and Supplies have been adjusted to account for one-time expenditures (carryover, one-time funds, textbooks)
- Services have been adjusted to apply appropriate operational increases (rate changes) and to remove one-time expenditures
- Transfers outs are projected to decrease due the Fiscal Recover plan of removing contribution to the Child Development program and the George Washington Carver Charter school only needing a contribution of \$266k
- Indirect costs from restricted programs are expected to decrease due to program adjustments noted above

Fiscal Year 2022-23

- Certificated step and column costs are expected to increase by 1.5% each year
- Other certificated salary adjustments include aligning FTE to enrollment decline with a reduction of 13 FTE
- Classified step costs are expected to increase by .80% each year
- Adjustments to benefits of \$7.1M reflect the effects of salary changes noted above, program adjustments, expected increases to employer pension costs and the additional increase for health benefits offset by a decrease in unemployment insurance
- Books and Supplies have been adjusted by \$392k to account for increased supplemental and concentration funding
- Services have been adjusted by \$392k to account for increased supplemental and concentration funding
- Transfers out remains constant
- Indirect costs from restricted programs are expected to decrease due to program

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adjustments

Fiscal Year 2022-2023

- Certificated step and column costs are expected to increase by 1.5% each year
- Classified step costs are expected to increase by .80% each year
- Adjustments to benefits of \$5.2M reflect the effects of salary changes noted above, expected increases to employer pension costs, decrease in unemployment insurance and the additional increase for health benefits
- Books and Supplies have been adjusted by \$812k to account for increased supplemental and concentration funding
- Services have been adjusted by \$812k to account for increased supplemental and concentration funding
- Transfers out remains constant
- Indirect costs from restricted programs are expected to remain constant

### Restricted Multi-Year Expenditure Projections:

Fiscal Year 2021-22

- Certificated step and column costs are included at actual increased amounts
- Other certificated salary adjustments include restoring expenditures for one-time savings, additional positions for special education services
- Classified step costs are reflected at actual amounts and adjustments have been made for additional special education services
- Adjustments to benefits of \$1.6M reflect the effects of salary changes noted above, program adjustments, expected increases to employer pension costs for STRS and PERS and the additional increase for health benefits
- Books and Supplies have been adjusted to account for one-time expenditures including CARES/COVID, restore one-time savings and additional special education expenditures.
- Services have been adjusted to account for one-time expenditures including CARES/COVID funds and additional special education services
- Other outgo are projected to increase slightly
- Indirect costs are expected to decrease due to program adjustments

Fiscal Year 2022-23

- Certificated step and column costs are expected to increase by 1.5% each year
- Other certificated salary adjustments include removing expenditures for one-time expenses, budgeting the remainder of the ELO grant funds and additional positions for special education services

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- Classified step costs are expected to increase by .80% each year and adjustments have been made for additional special education services and ELO grant funds
- Adjustments to benefits of \$4.9M reflect the effects of salary changes noted above, program adjustments, expected increases to employer pension costs, the additional increase for health benefits, and removal of one-time expenditures
- Books and Supplies have been adjusted by to account for one-time expenditures, CARES carryover and additional special education services and ELO grant funds
- Services have been adjusted by to account one-time expenditures, CARES, carryover and additional special education services and ELO grant funds
- Indirect costs are expected to decrease due to program adjustments

Fiscal Year 2023-24

- Certificated step and column costs are expected to increase by 1.5% each year
- Other certificated salary adjustments include the removal ELO grant expenditures and additional positions for special education services
- Classified step costs are expected to increase by .80% each year and adjustments have been made for the removal of ELO grant expenditures and additional special education services
- Adjustments to benefits of \$3M reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs and the additional increase for health benefits
- Books and Supplies have been adjusted down by \$616K to account ELO grant expenditures and additional special education services
- Services have been adjusted down by \$3.1M to account for ELO grant expenditures, and additional special education services
- Indirect costs remains constant

#### ***2020-2021 Estimated Ending Fund Balances:***

In preparation of the 2021-22 Proposed Budget, estimated actual unrestricted fund balance slightly increased by \$33K and the restricted ending fund balance increased by \$98.3M from the Third Interim report. The major change in the restricted fund balance is due to budgeting the revenues for the following programs:

- \$68M – ESSER II
- \$3M – GEER
- \$27M – AB86 ELO

During 2020-21, the District estimates that the General Fund is projected to have an unrestricted surplus of approximately \$10.9 million resulting in an unrestricted ending General Fund balance





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of approximately \$95.6 million and a surplus of \$96.2M for restricted resources resulting in a restricted ending fund balance of \$104.5M.

During 2021-22, the District estimates that the unrestricted General Fund is projected to deficit spend by approximately \$6.7 million resulting in an unrestricted ending General Fund balance of \$88.9 million. The multi-year projections provided in the following table includes ESSER II and ELO as part of the \$104.5M beginning restricted fund balance and budgeted expenditures in all three fiscal years.

### 2021-22 Proposed Budget and Multi-Year Projections

	Proposed Budget 2021-22			Projection 2022-23			Projection 2023-24		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenue</b>									
General Purpose	430,509,685	2,240,374	432,750,059	435,348,673	2,240,374	437,589,047	443,945,578	2,240,374	446,185,952
Federal Revenue	156,000	46,037,654	46,193,654	156,000	39,858,943	40,014,943	156,000	39,858,943	40,014,943
State Revenue	7,370,623	66,569,095	73,939,718	7,370,623	66,569,095	73,939,718	7,370,623	66,569,095	73,939,718
Local Revenue	5,769,589	616,056	6,385,645	5,769,589	(0)	5,769,589	5,769,589	(0)	5,769,589
<b>Total Revenue</b>	<b>443,805,897</b>	<b>115,463,179</b>	<b>559,269,075</b>	<b>448,644,885</b>	<b>108,668,411</b>	<b>557,313,296</b>	<b>457,241,790</b>	<b>108,668,411</b>	<b>565,910,201</b>
<b>Expenditures</b>									
Certificated Salaries	166,630,869	59,174,983	225,805,852	168,021,725	67,940,578	235,962,303	169,474,504	61,341,388	230,815,892
Classified Salaries	36,428,673	24,961,643	61,390,315	36,720,102	25,474,408	62,194,510	37,013,863	24,841,108	61,854,971
Benefits	118,719,397	70,375,748	189,095,145	125,855,124	75,310,382	201,165,506	131,010,030	78,275,159	209,285,189
Books and Supplies	13,001,548	16,442,651	29,444,199	13,393,806	12,768,580	26,162,386	14,205,467	12,152,461	26,357,928
Other Services & Oper. Expenses	25,422,455	55,653,918	81,076,373	25,814,712	57,241,172	83,055,885	26,626,372	54,119,127	80,745,500
Capital Outlay	72,200	1,709,322	1,781,522	72,200	1,709,322	1,781,522	72,200	1,709,322	1,781,522
Other Outgo 7xxx	1,150,000	0	1,150,000	1,150,000	0	1,150,000	1,150,000	-	1,150,000
Transfer of Indirect 73xx	(7,067,842)	5,767,662	(1,300,180)	(6,683,723)	5,383,543	(1,300,180)	(6,683,723)	5,383,543	(1,300,180)
Budget Reductions	0	0	0	0	(1,627,447)	(1,627,447)	-	(3,724,914)	(3,724,914)
<b>Total Expenditures</b>	<b>354,357,299</b>	<b>234,085,926</b>	<b>588,443,225</b>	<b>364,343,947</b>	<b>244,200,538</b>	<b>608,544,485</b>	<b>372,868,713</b>	<b>234,097,195</b>	<b>606,965,908</b>
Deficit/Suprhus	89,448,598	(118,622,748)	(29,174,150)	84,300,938	(135,532,127)	(51,231,188)	84,373,077	(125,428,783)	(41,055,706)
Transfers in/(out)	2,050,301	0	2,050,301	2,050,301	0	2,050,301	2,050,301	-	2,050,301
Contributions to Restricted	(98,193,763)	98,193,763	0	(104,568,451)	104,568,451	0	(111,350,131)	111,350,131	-
<b>Net increase (decrease) in Fund Balance</b>	<b>(6,694,864)</b>	<b>(20,428,985)</b>	<b>(27,123,849)</b>	<b>(18,217,212)</b>	<b>(30,963,676)</b>	<b>(49,180,887)</b>	<b>(24,926,753)</b>	<b>(14,078,652)</b>	<b>(39,005,405)</b>
Beginning Balance	95,627,953	104,528,511	200,156,464	88,933,089	84,099,526	173,032,616	70,715,877	53,135,851	123,851,728
<b>Ending Balance</b>	<b>88,933,089</b>	<b>84,099,526</b>	<b>173,032,616</b>	<b>70,715,877</b>	<b>53,135,851</b>	<b>123,851,728</b>	<b>45,789,124</b>	<b>39,057,199</b>	<b>84,846,323</b>
Revolving/Stores/Prepays	328,796		328,796	328,796		328,796	328,796		328,796
Reserve for Econ Uncertainty (2%)	11,727,858		11,727,858	12,129,884		12,129,884	12,098,312		12,098,312
Restricted Programs	0	84,099,526	84,099,526	0	53,135,851	53,135,851	-	39,057,199	39,057,199
Assigned Textbooks	0		0	0		0	5,000,000		5,000,000
Other Assignments	48,078,584		48,078,584	29,861,372		29,861,372	4,934,619		4,934,619
<b>Unappropriated Fund Balance</b>	<b>28,797,851</b>	<b>0</b>	<b>28,797,851</b>	<b>28,395,825</b>	<b>0</b>	<b>28,395,825</b>	<b>23,427,397</b>	<b>-</b>	<b>23,427,397</b>
<i>Unappropriated Percent</i>			<b>4.9%</b>			<b>4.7%</b>			<b>3.9%</b>





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### 2021-22 Proposed Budget and Multi-Year Projections With NO ESSER & ELO Funds

The multi-year projections provided in the following table includes NO ESSER and ELO resources; therefore, restricted beginning fund balance goes down by \$97.9M in 2021-22 and restricted expenditures go down by \$65.5M over the three year period.

	Proposed Budget 2021-22			Projection 2022-23			Projection 2023-24		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenue</b>									
General Purpose	430,509,685	2,240,374	432,750,059	435,348,673	2,240,374	437,589,047	443,945,578	2,240,374	446,185,952
Federal Revenue	156,000	46,037,654	46,193,654	156,000	39,858,943	40,014,943	156,000	39,858,943	40,014,943
State Revenue	7,370,623	66,569,095	73,939,718	7,370,623	66,569,095	73,939,718	7,370,623	66,569,095	73,939,718
Local Revenue	5,769,589	616,056	6,385,645	5,769,589	(0)	5,769,589	5,769,589	(0)	5,769,589
<b>Total Revenue</b>	<b>443,805,897</b>	<b>115,463,179</b>	<b>559,269,075</b>	<b>448,644,885</b>	<b>108,668,411</b>	<b>557,313,296</b>	<b>457,241,790</b>	<b>108,668,411</b>	<b>565,910,201</b>
<b>Expenditures</b>									
Certificated Salaries	166,630,869	50,962,905	217,593,774	168,021,725	52,168,086	220,189,811	169,474,504	53,449,793	222,924,298
Classified Salaries	36,428,673	21,650,220	58,078,892	36,720,102	22,327,696	59,047,798	37,013,863	23,445,586	60,459,449
Benefits	118,719,397	65,959,760	184,679,157	125,855,124	69,991,430	195,846,554	131,010,030	75,082,235	206,092,265
Books and Supplies	13,001,548	15,367,544	28,369,092	13,393,806	11,416,214	24,810,020	14,205,467	11,716,214	25,921,681
Other Services & Oper. Expenses	25,422,455	52,934,197	78,356,652	25,814,712	51,780,676	77,595,388	26,626,372	52,380,676	79,007,048
Capital Outlay	72,200	1,709,322	1,781,522	72,200	1,709,322	1,781,522	72,200	1,709,322	1,781,522
Other Outgo 7xxx	1,150,000	0	1,150,000	1,150,000	0	1,150,000	1,150,000	-	1,150,000
Transfer of Indirect 73xx	(6,718,878)	5,418,698	(1,300,180)	(6,444,706)	5,144,526	(1,300,180)	(6,444,706)	5,144,526	(1,300,180)
Budget Reductions	0	0	0	0	(1,450,046)	(1,450,046)	-	(3,128,451)	(3,128,451)
<b>Total Expenditures</b>	<b>354,706,263</b>	<b>214,002,645</b>	<b>568,708,908</b>	<b>364,582,963</b>	<b>213,087,904</b>	<b>577,670,867</b>	<b>373,107,729</b>	<b>219,799,902</b>	<b>592,907,631</b>
Deficit/Surplus	89,099,634	(98,539,467)	(9,439,833)	84,061,922	(104,419,493)	(20,357,571)	84,134,061	(111,131,490)	(26,997,430)
Transfers in/(out)	2,050,301	0	2,050,301	2,050,301	0	2,050,301	2,050,301	-	2,050,301
Contributions to Restricted	(98,193,763)	98,193,763	0	(104,419,492)	104,419,492	0	(111,131,489)	111,131,489	-
<b>Net increase (decrease) in Fund Balance</b>	<b>(7,043,828)</b>	<b>(345,704)</b>	<b>(7,389,532)</b>	<b>(18,307,269)</b>	<b>(1)</b>	<b>(18,307,270)</b>	<b>(24,947,128)</b>	<b>(1)</b>	<b>(24,947,129)</b>
Beginning Balance	95,627,953	6,575,530	102,203,483	88,584,125	6,229,826	94,813,952	70,276,856	6,229,826	76,506,682
<b>Ending Balance</b>	<b>88,584,125</b>	<b>6,229,826</b>	<b>94,813,952</b>	<b>70,276,856</b>	<b>6,229,826</b>	<b>76,506,682</b>	<b>45,329,728</b>	<b>6,229,825</b>	<b>51,559,553</b>
Revolving/Stores/Prepays	328,796		328,796	328,796		328,796	328,796		328,796
Reserve for Econ Uncertainty (2%)	11,333,172		11,333,172	11,512,411		11,512,411	11,817,147		11,817,147
Restricted Programs	0	6,229,826	6,229,826	0	6,229,826	6,229,826	-	6,229,825	6,229,825
Assigned Textbooks	0		0	0		0	5,000,000		5,000,000
Other Assignments	48,189,016		48,189,016	29,881,747		29,881,747	4,934,619		4,934,619
<b>Unappropriated Fund Balance</b>	<b>28,733,141</b>	<b>0</b>	<b>28,733,141</b>	<b>28,553,902</b>	<b>0</b>	<b>28,553,902</b>	<b>23,249,166</b>	<b>-</b>	<b>23,249,166</b>
<i>Unappropriated Percent</i>			<i>5.1%</i>			<i>4.9%</i>			<i>3.9%</i>



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#### **Conclusion:**

The District is projected to satisfy the 2% required reserve for economic uncertainties in 2021-2022, 2022-2023 and in 2023-2024. However, the District's projected unrestricted deficit spending is projected to persist as follows:

-\$ 6.7M in 2021-22  
-\$18.2M in 2022-23  
-\$24.9M in 2023-24

At the February 4, 2021 Board Meeting, the Board of Trustees approved a Fiscal Recovery Plan in the amount of \$4.5M approximately. Based on the multi-year projections, the District projects an ongoing needed solution of \$24.9M. Therefore, an ongoing budget solution is still required in order for the District to achieve fiscal solvency and avoid a State Loan.

#### Additional Considerations:

The District's projections indicate that the deficit has not been eliminated and continues through the multi-year projections and although cash flow projections indicate cash balance ends with a positive balance, it continues to deteriorate along with the structural deficit. These fiscal issues must be resolved in order for the District to achieve fiscal solvency.

The District's budget has been disapproved for three years (2018-2019, 2019-2020 and 2020-2021) by the Sacramento County Office of Education.

#### **Risks:**

Uncertainty regarding on-going State funding for K12 Districts, additional unfunded COVID-19 related expenses such as health benefits, unemployment insurance and a significant decline in enrollment.

#### **Opportunities:**

Improved State Budget and funding for K12 Districts, increased enrollment and a Fiscal Recovery Plan sufficient to restore the District's fiscal stability.

#### Continuation of County Oversight

County superintendents are required by statute to continually monitor districts for fiscal distress. If the district has a negative certification, a disapproved budget, or the county superintendent determines that the district may be unable to meet its financial obligations, the county superintendent can:



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- Stay or rescind any action that is determined to be inconsistent with the ability of the district to meet its obligations for the current or subsequent fiscal year, and
- Assist in developing a budget for the subsequent fiscal year.

The Sacramento County superintendent continues to work with the district until the budget for the subsequent year is approved and may stay or rescind any actions up to the point. The county superintendent can only approve the budget if it is consistent with a financial plan that will enable the district to satisfy its multiyear financial commitments and resolves problems identified in the evaluations and audits which determined that the school district is in fiscal distress.

SCOE was not able to approve SCUSD's 2020-21 Budget because of the district's significant ongoing structural deficit and inability to meet its minimum reserve requirement and the district certified negative at its 1st Interim Report for the same reasons. As a result, SCOE must continue its current level of oversight and support of the district through the end of this fiscal year and into the next until the district determines all its potential expenditures going forward and adopts a budget which eliminates its structural deficit and allows it to meet its multiyear financial commitments.

## Elementary School Staffing/Budget Allocations 2021-22

### General Fund

Position	No. of Students	No. of FTEs or Hours per Formula	Other Information
Principal		1.0 FTE	
Assistant Principal	700 - 800	.50 FTE	
	≥ 801	1.0 FTE	
Teacher, K-3	24	1.0 FTE	Based on CBA
Teacher, 4-6	33		
Office Manager/Secretary		1.0 FTE	
Clerk/Other Clerical	≤ 450	3.5 hours	
	451 - 650	6 hours	
	≥ 651	8 hours	
School Plant Operation Manager		1.0 FTE	
Custodian		1.0 FTE	
Breakfast Duty			Based on Nutrition Services allocations.
Noon Duty		2.0 hours +1.0 hour per 110 students	
Stipends: - Assessment Coordinators	≤ 399 ≥ 400	\$615 \$1,400	
- Head teachers		\$113.33/month	
Teacher Substitutes		5.0 days per teacher	
Classified Clerical Substitutes		5 days total	
School Plant Operation Manager/Custodial Substitutes		5 days total	
Classroom Supplies/ Small Equipment/Other		\$51 per student	Textbooks and Custodial Supplies funded centrally.

## K-8 School Staffing/Budget Allocations 2021-22

### General Fund

Position	No. of Students	No. of FTEs or Hours per Formula	Other Information
Principal		1.0 FTE	
Assistant Principal	≥ 751	1.0 FTE	Consideration given for number of students in 7-8 grades.
Teacher, K-3	24	1.0 FTE	Based on CBA
Teacher, 4-6	33		
Teacher, 7-8	31		
Office Manager/Secretary		1.0 FTE	
Clerk/Other Clerical	≤ 450	3.5 hours	
	451 - 650	6.0 hours	
	≥ 651	8 hours	
School Plant Operation Manager		1.0 FTE	
Custodian			Maintain current staffing.
Breakfast Duty			Based on Nutrition Services allocations.
Noon Duty		2.0 hours +1.0 hour per 110 students	
Stipends: - Assessment Coordinators	≤ 399	\$615	
	≥ 400	\$1,400	
- Head teachers		\$113.33/month	
Librarians			Maintain Current Staffing. (Based on SCTA Agreement)
Counselor			Maintain Staffing based on SCTA CBA
Campus Monitor		Maintain current staffing	
Teacher Substitutes		5.0 days per teacher	
Classified Clerical/Campus Monitor Substitutes		5 days total	
School Plant Operation Manager/Custodial Substitutes		5 days total	
Classroom Supplies/ Small Equipment/Other		\$51 per K-6 student \$56 per 7-8 student	Textbooks and Custodial Supplies funded centrally.

## Middle School Staffing/Budget Allocations 2021-22

### General Fund

Position	No. of Students	No. of FTEs or Hours per Formula	Other Information
Principal		1.0 FTE	
Assistant Principal		1.0 FTE	Formula revised in 2015-16.
Teacher, 7-8	31	1.0 FTE	Based on CBA
Office Manager/Secretary		1.0 FTE	
Clerk/Other Clerical	$\leq 800$	3.0 FTE	
	801 - 1,000	3.5 FTE	
	$\geq 1,001$	4.0 FTE	
School Plant Operation Manager		1.0 FTE	
Custodian			Maintain current staffing.
Campus Monitor		1.0 FTE + 1 hour per 133 students	
Librarian			Maintain current staffing. (Based on SCTA Agreement)
Counselor			Maintain staffing based on SCTA CBA
Teacher Substitute		5.0 days per teacher	
Classified Clerical/Campus Monitor Substitute		5 days total	
School Plant Operation Manager/Custodial Substitute		5 days total	
Classroom Supplies/ Small Equipment/Other		\$56 per student	Textbooks and Custodian Supplies funded centrally.

## Grade 7-12 School Staffing/Budget Allocations 2021-22

### General Fund

Position	No. of Students	No. of FTEs or Hours per Formula	Other Information
Principal		1.0 FTE	
Assistant Principal		1.0 FTE	
Office Manager/Secretary		1.0 FTE	
Teacher, 7-8	31	1.0 FTE	Based on CBA
Teacher, 9-12	32		
Clerk/Other Clerical	501-1099	3.0 FTE	Site determines combination of Controller/Bookkeeper/Attendance Tech/Registrar/Other Clerical.
Custodian			Maintain current staffing.
School Plant Operation Manager		1.0 FTE	
Campus Monitor	≤ 500	1.0 FTE +1 hr per 133 students	
Librarian or Media Technician	301 – 600 601 – 1099	.5 FTE 1.0 FTE	Maintain current staffing. (Based on SCTA Agreement)
Counselor			Maintain staffing based on SCTA CBA
Teacher Substitute		5.0 days per teacher	
Classified Clerical/Campus Monitor Substitute		5 days total	
School Plant Operation Manager/Custodial Substitute		5 days total	
Classroom Supplies/ Small Equipment/Other		\$86 per HS student \$56 per MS student	Textbooks and Custodial Supplies funded centrally.

\*Allocated per enrollment

## High School Staffing/Budget Allocations 2021-22

### General Fund

Position	No. of Students	No. of FTEs or Hours per Formula	Other Information
Principal		1.0 FTE	
Assistant Principal	$\leq 1,000$	1.0 FTE	
	$\geq 1,001 - 1,999$	2.0 FTE	
	$\geq 2,000$	3.0 FTE	
Teacher, 9-12	32	1.0 FTE	Based on CBA
Office Manager/Secretary		1.0 FTE	
Clerk/Other Clerical	$\leq 1,099$	3.5 FTE	Reduced due to Enrollment Center in 2012-13.
	1,100 - 1,999	7.0 FTE	
	2,000 - 2,299	8.0 FTE	
	$\geq 2,300$	10.0 FTE	
School Plant Operation Manager		1.0 FTE	
Custodian			Maintain current staffing.
Campus Monitor	$\leq 850$	1.0 FTE	
	$\geq 851$	3.0 FTE  + 1 hour per 133 students	
Librarian			Maintain current staffing. (Based on SCTA Agreement)
Counselor			Maintain staffing based on SCTA CBA
Teacher Substitute		5.0 days per teacher	
Classified Clerical/Campus Monitor Substitute		5 days	Per Classified Clerical/Campus Monitor FTE.
School Plant Operation Manager/Custodial Substitute		5 days	Per School Plant Operation Manager/Custodial FTE.
Classroom Supplies/ Small Equipment/Other		\$86 per student	Textbooks and Custodial Supplies funded centrally.
Lead SLC Teacher		\$10,000 (per large comprehensive high school)	



## Small High School Staffing/Budget Allocations 2021-22

### General Fund

Position	No. of Students	No. of FTEs or Hours per Formula	Other Information
Principal		1.0 FTE	
Teacher, 9-12	32	1.0 FTE	Based on CBA
Office Manager/Secretary	$\leq 300$	1.0 FTE	Site determines combination of Office Manager/Controller/ Bookkeeper/Attendance Tech/Registrar.
Clerk/Other Clerical	301 - 500	1.5 FTE	
School Plant Operation Manager		1.0 FTE	
Custodian			Maintain current staffing.
Campus Monitor	$\leq 500$	1.0 FTE	
Librarian or Media Technician	301 - 500	.5 FTE	Maintain current staffing. (Based on SCTA Agreement)
Counselor			Maintain staffing based on SCTA CBA
Teacher Substitute		5.0 days per teacher	
Classified Clerical/Campus Monitor Substitute		5 days	Per Classified Clerical/Campus Monitor FTE.
School Plant Operation Manager/Custodial Substitute		5 days	Per School Plant Operation Manager/Custodial FTE.
Classroom Supplies/ Small Equipment/Other		\$86 per student	Textbooks and Custodial Supplies funded centrally.

# **Proposed Fiscal Year 2021-2022 Budget for All Funds**



## **Guiding Principle**

All students graduate with the greatest number of postsecondary choices from the widest array of options.

Board of Education  
June 10, 2021

# **Sacramento City Unified School District**

## **Board of Education**

Christina Pritchett, President, Area 3  
Lisa Murawski, Vice President, Area 1  
Darrel Woo, 2nd Vice President, Area 6  
Leticia Garcia, Area 2  
Jamee Villa, Area 4  
Chinua Rhodes, Area 5  
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Isa Sheikh, Student Board Member

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Lisa Allen, Deputy Superintendent  
Christine Baeta, Chief Academic Officer  
Rose F. Ramos, Chief Business Officer  
Tara Gallegos, Chief Communications Officer  
Vincent Harris, Chief Continuous Improvement and Accountability Officer  
Cancy McArn, Chief Human Resource Officer  
Bob Lyons, Chief Information Officer

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**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: Serna Center - 5735 4th Avenue  
Date: June 07, 2021

Place: Serna Center - 5735 47th Avenue  
Date: June 10, 2021  
Time: \_\_\_\_\_

Adoption Date: June 24, 2021

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

Contact person for additional information on the budget reports:

Name: Rose Ramos

Telephone: 916-643-9055

Title: Chief Business & Operations Officer

E-mail: Rose-F-Ramos@scusd.edu

**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>X</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 24, 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?		<b>X</b>
A7	Independent Financial System	Is the district's financial system independent from the county office system?		<b>X</b>
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).		<b>X</b>
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	<b>X</b>	



ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

(  ) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:  
The District participates in the Schools Insurance Authority JPA \_\_\_\_\_

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

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

Date of Meeting: \_\_\_\_\_

For additional information on this certification, please contact:

Name: Rose Ramos  
Title: Chief Business & Operations Officer  
Telephone: 916-643-9055  
E-mail: Rose-F-Ramos@scusd.edu

## GENERAL FUND

### **General Fund Definition**

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES), and others.

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	430,509,685.00	1.12%	435,348,673.00	1.97%	443,945,578.00
2. Federal Revenues	8100-8299	156,000.00	0.00%	156,000.00	0.00%	156,000.00
3. Other State Revenues	8300-8599	7,370,623.00	0.00%	7,370,623.00	0.00%	7,370,623.00
4. Other Local Revenues	8600-8799	5,769,588.89	0.00%	5,769,589.00	0.00%	5,769,589.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,316,301.00	0.00%	2,316,301.00	0.00%	2,316,301.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(98,193,763.00)	6.49%	(104,568,451.00)	6.49%	(111,350,131.00)
6. Total (Sum lines A1 thru A5c)		347,928,434.89	-0.44%	346,392,735.00	0.52%	348,207,960.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				166,630,868.73		168,021,725.00
b. Step & Column Adjustment				2,499,463.27		2,520,326.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,108,607.00)		(1,067,547.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	166,630,868.73	0.83%	168,021,725.00	0.86%	169,474,504.00
2. Classified Salaries						
a. Base Salaries				36,428,672.59		36,720,102.00
b. Step & Column Adjustment				291,429.41		293,761.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,428,672.59	0.80%	36,720,102.00	0.80%	37,013,863.00
3. Employee Benefits	3000-3999	118,719,396.79	6.01%	125,855,124.00	4.10%	131,010,030.00
4. Books and Supplies	4000-4999	13,001,548.29	3.02%	13,393,806.00	6.06%	14,205,467.00
5. Services and Other Operating Expenditures	5000-5999	25,422,454.75	1.54%	25,814,712.00	3.14%	26,626,372.00
6. Capital Outlay	6000-6999	72,200.00	0.00%	72,200.00	0.00%	72,200.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,150,000.00	0.00%	1,150,000.00	0.00%	1,150,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(7,067,842.24)	-5.43%	(6,683,723.00)	0.00%	(6,683,723.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	266,000.00	0.00%	266,000.00	0.00%	266,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				1.00		0.00
11. Total (Sum lines B1 thru B10)		354,623,298.91	2.82%	364,609,947.00	2.34%	373,134,713.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(6,694,864.02)		(18,217,212.00)		(24,926,753.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		95,627,953.27		88,933,089.25		70,715,877.25
2. Ending Fund Balance (Sum lines C and D1)		88,933,089.25		70,715,877.25		45,789,124.25
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	328,796.00		328,796.00		328,796.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	48,078,584.00		29,861,372.00		9,934,619.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,727,858.00		12,129,884.00		12,098,312.00
2. Unassigned/Unappropriated	9790	28,797,851.25		28,395,825.25		23,427,397.25
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		88,933,089.25		70,715,877.25		45,789,124.25

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	11,727,858.00		12,129,884.00		12,098,312.00
c. Unassigned/Unappropriated	9790	28,797,851.25		28,395,825.25		23,427,397.25
(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 E 1a thru E2c)						
		40,525,709.25		40,525,709.25		35,525,709.25
<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.						
The adjustments in B.1.d are related to FTE decreases aligned with enrollment decline in each subsequent year.						

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	2,240,374.00	0.00%	2,240,374.00	0.00%	2,240,374.00
2. Federal Revenues	8100-8299	46,037,653.61	-13.42%	39,858,943.00	0.00%	39,858,943.00
3. Other State Revenues	8300-8599	66,569,094.55	0.00%	66,569,095.00	0.00%	66,569,095.00
4. Other Local Revenues	8600-8799	616,056.43	-100.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	98,193,763.00	6.49%	104,568,451.00	6.49%	111,350,131.00
6. Total (Sum lines A1 thru A5c)		213,656,941.59	-0.20%	213,236,863.00	3.18%	220,018,543.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				59,174,982.87		67,940,578.00
b. Step & Column Adjustment				319,545.13		366,879.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				8,446,050.00		(6,966,069.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	59,174,982.87	14.81%	67,940,578.00	-9.71%	61,341,388.00
2. Classified Salaries						
a. Base Salaries				24,961,642.64		25,474,408.00
b. Step & Column Adjustment				131,797.36		134,505.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				380,968.00		(767,805.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,961,642.64	2.05%	25,474,408.00	-2.49%	24,841,108.00
3. Employee Benefits	3000-3999	70,375,747.90	7.01%	75,310,382.00	3.94%	78,275,159.00
4. Books and Supplies	4000-4999	16,442,650.64	-22.34%	12,768,580.00	-4.83%	12,152,461.00
5. Services and Other Operating Expenditures	5000-5999	55,653,918.16	2.85%	57,241,172.00	-5.45%	54,119,127.00
6. Capital Outlay	6000-6999	1,709,321.79	0.00%	1,709,322.00	0.00%	1,709,322.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	5,767,662.24	-6.66%	5,383,543.00	0.00%	5,383,543.00
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)				(1,627,446.00)		(3,724,914.00)
11. Total (Sum lines B1 thru B10)		234,085,926.24	4.32%	244,200,539.00	-4.14%	234,097,194.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(20,428,984.65)		(30,963,676.00)		(14,078,651.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		104,528,511.09		84,099,526.44		53,135,850.44
2. Ending Fund Balance (Sum lines C and D1)		84,099,526.44		53,135,850.44		39,057,199.44
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	84,099,526.44		53,135,850.44		39,057,199.44
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		84,099,526.44		53,135,850.44		39,057,199.44
(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.						
B1.d/b2.d - net adjustments made for removing expenditures related to expiring grants and offset by adjustments for ELO grant and special education programs. B.10 - adjustments needed to be made to self sustaining grants for increased costs related to STRS, PERS and health/welfare increases for each subsequent year.						

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	432,750,059.00	1.12%	437,589,047.00	1.96%	446,185,952.00
2. Federal Revenues	8100-8299	46,193,653.61	-13.38%	40,014,943.00	0.00%	40,014,943.00
3. Other State Revenues	8300-8599	73,939,717.55	0.00%	73,939,718.00	0.00%	73,939,718.00
4. Other Local Revenues	8600-8799	6,385,645.32	-9.65%	5,769,589.00	0.00%	5,769,589.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,316,301.00	0.00%	2,316,301.00	0.00%	2,316,301.00
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)		561,585,376.48	-0.35%	559,629,598.00	1.54%	568,226,503.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				225,805,851.60		235,962,303.00
b. Step & Column Adjustment				2,819,008.40		2,887,205.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				7,337,443.00		(8,033,616.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	225,805,851.60	4.50%	235,962,303.00	-2.18%	230,815,892.00
2. Classified Salaries						
a. Base Salaries				61,390,315.23		62,194,510.00
b. Step & Column Adjustment				423,226.77		428,266.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				380,968.00		(767,805.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	61,390,315.23	1.31%	62,194,510.00	-0.55%	61,854,971.00
3. Employee Benefits	3000-3999	189,095,144.69	6.38%	201,165,506.00	4.04%	209,285,189.00
4. Books and Supplies	4000-4999	29,444,198.93	-11.15%	26,162,386.00	0.75%	26,357,928.00
5. Services and Other Operating Expenditures	5000-5999	81,076,372.91	2.44%	83,055,884.00	-2.78%	80,745,499.00
6. Capital Outlay	6000-6999	1,781,521.79	0.00%	1,781,522.00	0.00%	1,781,522.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,150,000.00	0.00%	1,150,000.00	0.00%	1,150,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,300,180.00)	0.00%	(1,300,180.00)	0.00%	(1,300,180.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	266,000.00	0.00%	266,000.00	0.00%	266,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(1,627,445.00)		(3,724,914.00)
11. Total (Sum lines B1 thru B10)		588,709,225.15	3.41%	608,810,486.00	-0.26%	607,231,907.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(27,123,848.67)		(49,180,888.00)		(39,005,404.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		200,156,464.36		173,032,615.69		123,851,727.69
2. Ending Fund Balance (Sum lines C and D1)		173,032,615.69		123,851,727.69		84,846,323.69
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	328,796.00		328,796.00		328,796.00
b. Restricted	9740	84,099,526.44		53,135,850.44		39,057,199.44
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	48,078,584.00		29,861,372.00		9,934,619.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,727,858.00		12,129,884.00		12,098,312.00
2. Unassigned/Unappropriated	9790	28,797,851.25		28,395,825.25		23,427,397.25
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		173,032,615.69		123,851,727.69		84,846,323.69

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	11,727,858.00		12,129,884.00		12,098,312.00
c. Unassigned/Unappropriated	9790	28,797,851.25		28,395,825.25		23,427,397.25
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		40,525,709.25		40,525,709.25		35,525,709.25
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.88%		6.66%		5.85%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		37,547.13		37,161.27		36,788.68
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		588,709,225.15		608,810,486.00		607,231,907.00
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)		588,709,225.15		608,810,486.00		607,231,907.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		11,774,184.50		12,176,209.72		12,144,638.14
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)		11,774,184.50		12,176,209.72		12,144,638.14
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



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	410,429,540.00	2,240,374.00	412,669,914.00	430,509,685.00	2,240,374.00	432,750,059.00	4.9%
2) Federal Revenue		8100-8299	155,908.00	181,217,391.26	181,373,299.26	156,000.00	46,037,653.61	46,193,653.61	-74.5%
3) Other State Revenue		8300-8599	6,588,341.00	107,525,971.33	114,114,312.33	7,370,623.00	66,569,094.55	73,939,717.55	-35.2%
4) Other Local Revenue		8600-8799	7,348,398.31	1,877,970.89	9,226,369.20	5,769,588.89	616,056.43	6,385,645.32	-30.8%
5) TOTAL, REVENUES			424,522,187.31	292,861,707.48	717,383,894.79	443,805,896.89	115,463,178.59	559,269,075.48	-22.0%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	155,308,927.22	59,296,185.31	214,605,112.53	166,630,868.73	59,174,982.87	225,805,851.60	5.2%
2) Classified Salaries		2000-2999	35,558,058.47	28,129,397.97	63,687,456.44	36,428,672.59	24,961,642.64	61,390,315.23	-3.6%
3) Employee Benefits		3000-3999	107,318,625.05	68,767,380.92	176,086,005.97	118,719,396.79	70,375,747.90	189,095,144.69	7.4%
4) Books and Supplies		4000-4999	9,679,985.28	53,721,379.85	63,401,365.13	13,001,548.29	16,442,650.64	29,444,198.93	-53.6%
5) Services and Other Operating Expenditures		5000-5999	23,453,893.22	65,537,081.66	88,990,974.88	25,422,454.75	55,653,918.16	81,076,372.91	-8.9%
6) Capital Outlay		6000-6999	188,004.38	4,423,509.69	4,611,514.07	72,200.00	1,709,321.79	1,781,521.79	-61.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,110,300.00	0.00	1,110,300.00	1,150,000.00	0.00	1,150,000.00	3.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,426,074.41)	6,323,889.33	(1,102,185.08)	(7,067,842.24)	5,767,662.24	(1,300,180.00)	18.0%
9) TOTAL, EXPENDITURES			325,191,719.21	286,198,824.73	611,390,543.94	354,357,298.91	234,085,926.24	588,443,225.15	-3.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			99,330,468.10	6,662,882.75	105,993,350.85	89,448,597.98	(118,622,747.65)	(29,174,149.67)	-127.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,653,428.54	0.00	2,653,428.54	2,316,301.00	0.00	2,316,301.00	-12.7%
b) Transfers Out		7600-7629	1,538,925.84	0.00	1,538,925.84	266,000.00	0.00	266,000.00	-82.7%
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	(89,516,120.45)	89,516,120.45	0.00	(98,193,763.00)	98,193,763.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(88,401,617.75)	89,516,120.45	1,114,502.70	(96,143,462.00)	98,193,763.00	2,050,301.00	84.0%

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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,928,850.35	96,179,003.20	107,107,853.55	(6,694,864.02)	(20,428,984.65)	(27,123,848.67)	-125.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	84,699,102.92	8,349,507.89	93,048,610.81	95,627,953.27	104,528,511.09	200,156,464.36	115.1%
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)			84,699,102.92	8,349,507.89	93,048,610.81	95,627,953.27	104,528,511.09	200,156,464.36	115.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			84,699,102.92	8,349,507.89	93,048,610.81	95,627,953.27	104,528,511.09	200,156,464.36	115.1%
2) Ending Balance, June 30 (E + F1e)			95,627,953.27	104,528,511.09	200,156,464.36	88,933,089.25	84,099,526.44	173,032,615.69	-13.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	225,000.00	0.00	225,000.00	225,000.00	0.00	225,000.00	0.0%
Stores		9712	103,796.11	0.00	103,796.11	103,796.00	0.00	103,796.00	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	104,528,511.09	104,528,511.09	0.00	84,099,526.44	84,099,526.44	-19.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	49,838,829.00	0.00	49,838,829.00	48,078,584.00	0.00	48,078,584.00	-3.5%
2022-23 Projected Deficit	0000	9780				18,217,212.00		18,217,212.00	
2023-24 Projected Deficit	0000	9780				24,926,753.00		24,926,753.00	
2021-22 LCAP Supplemental/Concentrat	0000	9780				4,934,619.00		4,934,619.00	
2021-22 Projected Deficit	0000	9780	6,694,864.00		6,694,864.00				
2022-23 Projected Deficit	0000	9780	18,217,212.00		18,217,212.00				
2023-24 Projected Deficit	0000	9780	24,926,753.00		24,926,753.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,250,101.00	0.00	12,250,101.00	11,727,858.00	0.00	11,727,858.00	-4.3%
Unassigned/Unappropriated Amount		9790	33,210,227.16	0.00	33,210,227.16	28,797,851.25	0.00	28,797,851.25	-13.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	128,949,489.48	(56,370,574.09)	72,578,915.39				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	332,637.41	446,896.60	779,534.01				
c) in Revolving Cash Account		9130	225,000.00	0.00	225,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,066,921.74	4,272.55	3,071,194.29				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	(1,389.79)	0.00	(1,389.79)				
6) Stores		9320	103,796.11	0.00	103,796.11				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			132,676,454.95	(55,919,404.94)	76,757,050.01				
<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	4,678,496.53	857,690.41	5,536,186.94				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	(1,587.68)	0.00	(1,587.68)				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			4,676,908.85	857,690.41	5,534,599.26				
<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)			127,999,546.10	(56,777,095.35)	71,222,450.75				

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	236,952,966.00	0.00	236,952,966.00	254,677,332.00	0.00	254,677,332.00	7.5%
Education Protection Account State Aid - Current Year		8012	74,302,399.00	0.00	74,302,399.00	76,782,060.00	0.00	76,782,060.00	3.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	688,757.00	0.00	688,757.00	688,577.00	0.00	688,577.00	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	79,104,483.00	0.00	79,104,483.00	79,104,483.00	0.00	79,104,483.00	0.0%
Unsecured Roll Taxes		8042	2,590,828.00	0.00	2,590,828.00	2,590,828.00	0.00	2,590,828.00	0.0%
Prior Years' Taxes		8043	640,689.00	0.00	640,689.00	640,689.00	0.00	640,689.00	0.0%
Supplemental Taxes		8044	3,514,197.00	0.00	3,514,197.00	3,514,197.00	0.00	3,514,197.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	16,463,656.00	0.00	16,463,656.00	16,463,656.00	0.00	16,463,656.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	9,887,550.00	0.00	9,887,550.00	9,887,550.00	0.00	9,887,550.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	15,200.00	0.00	15,200.00	0.00	0.00	0.00	-100.0%
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>424,160,725.00</b>	<b>0.00</b>	<b>424,160,725.00</b>	<b>444,349,372.00</b>	<b>0.00</b>	<b>444,349,372.00</b>	<b>4.8%</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	(13,731,185.00)	0.00	(13,731,185.00)	(13,839,687.00)	0.00	(13,839,687.00)	0.8%
Property Taxes Transfers		8097	0.00	2,240,374.00	2,240,374.00	0.00	2,240,374.00	2,240,374.00	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>410,429,540.00</b>	<b>2,240,374.00</b>	<b>412,669,914.00</b>	<b>430,509,685.00</b>	<b>2,240,374.00</b>	<b>432,750,059.00</b>	<b>4.9%</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	9,763,122.63	9,763,122.63	0.00	11,171,241.00	11,171,241.00	14.4%
Special Education Discretionary Grants		8182	0.00	925,670.43	925,670.43	0.00	1,018,033.00	1,018,033.00	10.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		20,290,013.36	20,290,013.36		22,687,137.00	22,687,137.00	11.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,977,518.66	1,977,518.66		2,249,026.00	2,249,026.00	13.7%
Title III, Part A, Immigrant Student Program	4201	8290		125,987.00	125,987.00		159,885.68	159,885.68	26.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		1,008,550.19	1,008,550.19		859,602.00	859,602.00	-14.8%
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		23,483,899.62	23,483,899.62		5,302,930.11	5,302,930.11	-77.4%
Career and Technical Education	3500-3599	8290		513,106.00	513,106.00		443,563.00	443,563.00	-13.6%
All Other Federal Revenue	All Other	8290	155,908.00	123,129,523.37	123,285,431.37	156,000.00	2,146,235.82	2,302,235.82	-98.1%
<b>TOTAL, FEDERAL REVENUE</b>			155,908.00	181,217,391.26	181,373,299.26	156,000.00	46,037,653.61	46,193,653.61	-74.5%
<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		26,321,325.00	26,321,325.00		27,222,273.00	27,222,273.00	3.4%
Prior Years	6500	8319		30,968.00	30,968.00		0.00	0.00	-100.0%
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	1,593,194.00	0.00	1,593,194.00	1,576,423.00	0.00	1,576,423.00	-1.1%
Lottery - Unrestricted and Instructional Materials		8560	4,995,147.00	1,762,993.00	6,758,140.00	5,794,200.00	1,892,772.00	7,686,972.00	13.7%
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		8,634,720.62	8,634,720.62		9,463,208.93	9,463,208.93	9.6%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		422,151.63	422,151.63		382,424.00	382,424.00	-9.4%
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		1,346,731.56	1,346,731.56		1,289,880.00	1,289,880.00	-4.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	69,007,081.52	69,007,081.52	0.00	26,318,536.62	26,318,536.62	-61.9%
<b>TOTAL, OTHER STATE REVENUE</b>			6,588,341.00	107,525,971.33	114,114,312.33	7,370,623.00	66,569,094.55	73,939,717.55	-35.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	20,000.00	0.00	20,000.00	50,000.00	0.00	50,000.00	150.0%
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	2,638,431.45	0.00	2,638,431.45	1,936,781.00	0.00	1,936,781.00	-26.6%
Interest		8660	1,455,400.00	0.00	1,455,400.00	1,455,400.00	0.00	1,455,400.00	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	2,458,903.82	0.00	2,458,903.82	1,968,490.00	0.00	1,968,490.00	-19.9%
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	775,663.04	1,874,510.89	2,650,173.93	358,917.89	616,056.43	974,974.32	-63.2%
Tuition		8710	0.00	3,460.00	3,460.00	0.00	0.00	0.00	-100.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,348,398.31</b>	<b>1,877,970.89</b>	<b>9,226,369.20</b>	<b>5,769,588.89</b>	<b>616,056.43</b>	<b>6,385,645.32</b>	<b>-30.8%</b>
<b>TOTAL, REVENUES</b>			<b>424,522,187.31</b>	<b>292,861,707.48</b>	<b>717,383,894.79</b>	<b>443,805,896.89</b>	<b>115,463,178.59</b>	<b>559,269,075.48</b>	<b>-22.0%</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	130,682,698.69	37,419,886.28	168,102,584.97	137,860,025.90	40,766,950.72	178,626,976.62	6.3%
Certificated Pupil Support Salaries		1200	7,265,158.82	8,342,424.38	15,607,583.20	10,516,468.10	5,324,691.04	15,841,159.14	1.5%
Certificated Supervisors' and Administrators' Salaries		1300	16,402,309.59	3,263,205.01	19,665,514.60	16,801,062.20	2,733,456.75	19,534,518.95	-0.7%
Other Certificated Salaries		1900	958,760.12	10,270,669.64	11,229,429.76	1,453,312.53	10,349,884.36	11,803,196.89	5.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>155,308,927.22</b>	<b>59,296,185.31</b>	<b>214,605,112.53</b>	<b>166,630,868.73</b>	<b>59,174,982.87</b>	<b>225,805,851.60</b>	<b>5.2%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,365,211.09	10,211,102.38	11,576,313.47	967,469.67	11,783,250.78	12,750,720.45	10.1%
Classified Support Salaries		2200	13,791,086.41	10,999,426.54	24,790,512.95	15,048,777.02	8,040,922.56	23,089,699.58	-6.9%
Classified Supervisors' and Administrators' Salaries		2300	4,439,361.44	2,793,044.93	7,232,406.37	4,995,252.49	2,479,779.53	7,475,032.02	3.4%
Clerical, Technical and Office Salaries		2400	14,286,478.64	2,709,080.44	16,995,559.08	13,909,262.71	1,800,967.98	15,710,230.69	-7.6%
Other Classified Salaries		2900	1,675,920.89	1,416,743.68	3,092,664.57	1,507,910.70	856,721.79	2,364,632.49	-23.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>35,558,058.47</b>	<b>28,129,397.97</b>	<b>63,687,456.44</b>	<b>36,428,672.59</b>	<b>24,961,642.64</b>	<b>61,390,315.23</b>	<b>-3.6%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	24,092,617.54	28,824,253.28	52,916,870.82	27,911,985.57	31,158,810.62	59,070,796.19	11.6%
PERS		3201-3202	7,320,819.43	4,867,855.12	12,188,674.55	8,231,419.03	5,655,106.59	13,886,525.62	13.9%
OASDI/Medicare/Alternative		3301-3302	4,887,673.29	3,200,788.20	8,088,461.49	5,206,749.67	2,889,226.15	8,095,975.82	0.1%
Health and Welfare Benefits		3401-3402	53,307,080.07	23,952,071.96	77,259,152.03	55,087,532.31	21,987,828.24	77,075,360.55	-0.2%
Unemployment Insurance		3501-3502	117,391.17	47,285.47	164,676.64	2,447,807.68	994,683.05	3,442,490.73	1990.5%
Workers' Compensation		3601-3602	2,903,783.30	1,319,959.90	4,223,743.20	3,042,445.61	1,174,492.56	4,216,938.17	-0.2%
OPEB, Allocated		3701-3702	14,613,138.89	6,530,716.07	21,143,854.96	16,727,722.47	6,498,221.55	23,225,944.02	9.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	76,121.36	24,450.92	100,572.28	63,734.45	17,379.14	81,113.59	-19.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>107,318,625.05</b>	<b>68,767,380.92</b>	<b>176,086,005.97</b>	<b>118,719,396.79</b>	<b>70,375,747.90</b>	<b>189,095,144.69</b>	<b>7.4%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	4,016,176.27	3,708,230.55	7,724,406.82	5,143,673.39	1,782,434.00	6,926,107.39	-10.3%
Books and Other Reference Materials		4200	76,240.52	261,661.65	337,902.17	146,926.00	73,291.00	220,217.00	-34.8%
Materials and Supplies		4300	4,297,350.99	31,503,222.54	35,800,573.53	6,955,915.05	13,401,566.68	20,357,481.73	-43.1%
Noncapitalized Equipment		4400	1,290,217.50	18,238,265.11	19,528,482.61	755,033.85	1,185,358.96	1,940,392.81	-90.1%
Food		4700	0.00	10,000.00	10,000.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>9,679,985.28</b>	<b>53,721,379.85</b>	<b>63,401,365.13</b>	<b>13,001,548.29</b>	<b>16,442,650.64</b>	<b>29,444,198.93</b>	<b>-53.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	628,426.31	42,302,768.65	42,931,194.96	643,658.80	43,142,777.85	43,786,436.65	2.0%
Travel and Conferences		5200	211,370.93	593,230.18	804,601.11	313,996.35	307,100.30	621,096.65	-22.8%
Dues and Memberships		5300	175,494.23	7,382.00	182,876.23	160,817.00	4,000.00	164,817.00	-9.9%
Insurance		5400 - 5450	2,095,250.00	0.00	2,095,250.00	2,020,000.00	0.00	2,020,000.00	-3.6%
Operations and Housekeeping Services		5500	8,987,265.57	65,436.00	9,052,701.57	9,646,920.00	4,500.00	9,651,420.00	6.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,371,736.41	3,477,562.27	4,849,298.68	1,296,155.00	474,525.00	1,770,680.00	-63.5%
Transfers of Direct Costs		5710	(44,380.21)	44,380.21	0.00	(115,096.50)	115,096.50	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,685,693.37)	(36,736.00)	(1,722,429.37)	(1,575,071.00)	(54,077.00)	(1,629,148.00)	-5.4%
Professional/Consulting Services and Operating Expenditures		5800	10,477,036.88	18,853,586.14	29,330,623.02	11,881,891.64	11,621,284.01	23,503,175.65	-19.9%
Communications		5900	1,237,386.47	229,472.21	1,466,858.68	1,149,183.46	38,711.50	1,187,894.96	-19.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>23,453,893.22</b>	<b>65,537,081.66</b>	<b>88,990,974.88</b>	<b>25,422,454.75</b>	<b>55,653,918.16</b>	<b>81,076,372.91</b>	<b>-8.9%</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>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	9,247.58	225,279.72	234,527.30	0.00	100,000.00	100,000.00	-57.4%
Buildings and Improvements of Buildings		6200	24,411.67	711,718.57	736,130.24	0.00	10,000.00	10,000.00	-98.6%
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	98,644.11	3,166,681.57	3,265,325.68	7,200.00	1,199,321.79	1,206,521.79	-63.1%
Equipment Replacement		6500	55,701.02	319,829.83	375,530.85	65,000.00	400,000.00	465,000.00	23.8%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>188,004.38</b>	<b>4,423,509.69</b>	<b>4,611,514.07</b>	<b>72,200.00</b>	<b>1,709,321.79</b>	<b>1,781,521.79</b>	<b>-61.4%</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	40,000.00	0.00	40,000.00	New
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	1,100,000.00	0.00	1,100,000.00	1,100,000.00	0.00	1,100,000.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	10,300.00	0.00	10,300.00	10,000.00	0.00	10,000.00	-2.9%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,110,300.00</b>	<b>0.00</b>	<b>1,110,300.00</b>	<b>1,150,000.00</b>	<b>0.00</b>	<b>1,150,000.00</b>	<b>3.6%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(6,323,889.33)	6,323,889.33	0.00	(5,767,662.24)	5,767,662.24	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,102,185.08)	0.00	(1,102,185.08)	(1,300,180.00)	0.00	(1,300,180.00)	18.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(7,426,074.41)</b>	<b>6,323,889.33</b>	<b>(1,102,185.08)</b>	<b>(7,067,842.24)</b>	<b>5,767,662.24</b>	<b>(1,300,180.00)</b>	<b>18.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>325,191,719.21</b>	<b>286,198,824.73</b>	<b>611,390,543.94</b>	<b>354,357,298.91</b>	<b>234,085,926.24</b>	<b>588,443,225.15</b>	<b>-3.8%</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>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	2,653,428.54	0.00	2,653,428.54	2,316,301.00	0.00	2,316,301.00	-12.7%
(a) TOTAL, INTERFUND TRANSFERS IN			2,653,428.54	0.00	2,653,428.54	2,316,301.00	0.00	2,316,301.00	-12.7%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	549,131.23	0.00	549,131.23	0.00	0.00	0.00	-100.0%
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	989,794.61	0.00	989,794.61	266,000.00	0.00	266,000.00	-73.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,538,925.84	0.00	1,538,925.84	266,000.00	0.00	266,000.00	-82.7%
<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	(89,516,120.45)	89,516,120.45	0.00	(98,193,763.00)	98,193,763.00	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			(89,516,120.45)	89,516,120.45	0.00	(98,193,763.00)	98,193,763.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(88,401,617.75)	89,516,120.45	1,114,502.70	(96,143,462.00)	98,193,763.00	2,050,301.00	84.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	410,429,540.00	2,240,374.00	412,669,914.00	430,509,685.00	2,240,374.00	432,750,059.00	4.9%
2) Federal Revenue		8100-8299	155,908.00	181,217,391.26	181,373,299.26	156,000.00	46,037,653.61	46,193,653.61	-74.5%
3) Other State Revenue		8300-8599	6,588,341.00	107,525,971.33	114,114,312.33	7,370,623.00	66,569,094.55	73,939,717.55	-35.2%
4) Other Local Revenue		8600-8799	7,348,398.31	1,877,970.89	9,226,369.20	5,769,588.89	616,056.43	6,385,645.32	-30.8%
5) TOTAL REVENUES			424,522,187.31	292,861,707.48	717,383,894.79	443,805,896.89	115,463,178.59	559,269,075.48	-22.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		206,570,015.75	171,405,086.72	377,975,102.47	220,569,649.99	159,206,774.28	379,776,424.27	0.5%
2) Instruction - Related Services	2000-2999		42,566,430.07	26,895,264.18	69,461,694.25	44,352,400.28	25,541,679.09	69,894,079.37	0.6%
3) Pupil Services	3000-3999		22,094,265.74	34,496,409.50	56,590,675.24	30,322,628.05	24,981,099.16	55,303,727.21	-2.3%
4) Ancillary Services	4000-4999		3,385,145.12	294,844.87	3,679,989.99	3,728,124.06	168,491.00	3,896,615.06	5.9%
5) Community Services	5000-5999		815.43	0.00	815.43	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		33,690.00	13,550.00	47,240.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		18,532,118.78	18,731,998.19	37,264,116.97	20,398,087.02	6,660,569.71	27,058,656.73	-27.4%
8) Plant Services	8000-8999		30,898,938.32	34,361,671.27	65,260,609.59	33,836,409.51	17,527,313.00	51,363,722.51	-21.3%
9) Other Outgo	9000-9999	Except 7600-7699	1,110,300.00	0.00	1,110,300.00	1,150,000.00	0.00	1,150,000.00	3.6%
10) TOTAL EXPENDITURES			325,191,719.21	286,198,824.73	611,390,543.94	354,357,298.91	234,085,926.24	588,443,225.15	-3.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			99,330,468.10	6,662,882.75	105,993,350.85	89,448,597.98	(118,622,747.65)	(29,174,149.67)	-127.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,653,428.54	0.00	2,653,428.54	2,316,301.00	0.00	2,316,301.00	-12.7%
b) Transfers Out		7600-7629	1,538,925.84	0.00	1,538,925.84	266,000.00	0.00	266,000.00	-82.7%
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	(89,516,120.45)	89,516,120.45	0.00	(98,193,763.00)	98,193,763.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(88,401,617.75)	89,516,120.45	1,114,502.70	(96,143,462.00)	98,193,763.00	2,050,301.00	84.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,928,850.35	96,179,003.20	107,107,853.55	(6,694,864.02)	(20,428,984.65)	(27,123,848.67)	-125.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	84,699,102.92	8,349,507.89	93,048,610.81	95,627,953.27	104,528,511.09	200,156,464.36	115.1%
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)			84,699,102.92	8,349,507.89	93,048,610.81	95,627,953.27	104,528,511.09	200,156,464.36	115.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			84,699,102.92	8,349,507.89	93,048,610.81	95,627,953.27	104,528,511.09	200,156,464.36	115.1%
2) Ending Balance, June 30 (E + F1e)			95,627,953.27	104,528,511.09	200,156,464.36	88,933,089.25	84,099,526.44	173,032,615.69	-13.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	225,000.00	0.00	225,000.00	225,000.00	0.00	225,000.00	0.0%
Stores		9712	103,796.11	0.00	103,796.11	103,796.00	0.00	103,796.00	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	104,528,511.09	104,528,511.09	0.00	84,099,526.44	84,099,526.44	-19.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	49,838,829.00	0.00	49,838,829.00	48,078,584.00	0.00	48,078,584.00	-3.5%
2022-23 Projected Deficit	0000	9780				18,217,212.00		18,217,212.00	
2023-24 Projected Deficit	0000	9780				24,926,753.00		24,926,753.00	
2021-22 LCAP Supplemental/Concentra	0000	9780				4,934,619.00		4,934,619.00	
2021-22 Projected Deficit	0000	9780	6,694,864.00		6,694,864.00				
2022-23 Projected Deficit	0000	9780	18,217,212.00		18,217,212.00				
2023-24 Projected Deficit	0000	9780	24,926,753.00		24,926,753.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,250,101.00	0.00	12,250,101.00	11,727,858.00	0.00	11,727,858.00	-4.3%
Unassigned/Unappropriated Amount		9790	33,210,227.16	0.00	33,210,227.16	28,797,851.25	0.00	28,797,851.25	-13.3%

<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	0.19	0.19
3212	Elementary and Secondary School Relief II (ESSER II) Fund	67,632,182.00	61,217,045.20
3215	Governor's Emergency Education Relief Fund: Learning Loss Mitigat	2,950,972.00	0.00
5640	Medi-Cal Billing Option	1,436,486.00	1,436,486.00
6230	California Clean Energy Jobs Act	860,885.00	860,885.00
7085	Learning Communities for School Success Program	345,703.00	0.00
7311	Classified School Employee Professional Development Block Grant	261,532.00	261,532.00
7388	SB 117 COVID-19 LEA Response Funds	530,760.35	530,760.35
7425	Expanded Learning Opportunities (ELO) Grant	24,548,539.00	16,652,654.15
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	2,821,288.00	0.00
7510	Low-Performing Students Block Grant	812,189.00	812,189.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	2,327,974.55	2,327,974.55
Total, Restricted Balance		104,528,511.09	84,099,526.44

# SPECIAL REVENUE FUNDS

**Special Revenue Funds Definition**

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Charter Schools, Adult Education, Child Development, and Cafeteria.

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	18,353,212.00	17,988,961.00	-2.0%
2) Federal Revenue		8100-8299	1,728,888.65	435,110.00	-74.8%
3) Other State Revenue		8300-8599	1,296,245.84	1,173,050.69	-9.5%
4) Other Local Revenue		8600-8799	14,159.04	0.00	-100.0%
5) TOTAL, REVENUES			21,392,505.53	19,597,121.69	-8.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	8,383,646.67	7,912,824.95	-5.6%
2) Classified Salaries		2000-2999	1,002,233.17	903,654.20	-9.8%
3) Employee Benefits		3000-3999	5,929,085.36	6,260,330.21	5.6%
4) Books and Supplies		4000-4999	2,796,355.15	356,648.80	-87.2%
5) Services and Other Operating Expenditures		5000-5999	2,387,658.89	1,983,419.90	-16.9%
6) Capital Outlay		6000-6999	102,600.00	10,000.00	-90.3%
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	13,105.45	0.00	-100.0%
9) TOTAL, EXPENDITURES			20,614,684.69	17,426,878.06	-15.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			777,820.84	2,170,243.63	179.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	392,959.70	266,000.00	-32.3%
b) Transfers Out		7600-7629	2,653,428.54	2,316,301.00	-12.7%
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			(2,260,468.84)	(2,050,301.00)	-9.3%

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>			(1,482,648.00)	119,942.63	-108.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,975,365.54	2,492,717.54	-37.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,975,365.54	2,492,717.54	-37.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,975,365.54	2,492,717.54	-37.3%
2) Ending Balance, June 30 (E + F1e)			2,492,717.54	2,612,660.17	4.8%
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			1,031,903.76	1,031,903.76	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	1,460,813.78	1,580,756.41	8.2%
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	4,056,725.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,038.56		
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	(26,123.67)		
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			4,034,640.12		
<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	116,505.50		
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			116,505.50		
<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)			3,918,134.62		



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	11,319,892.00	11,269,451.00	-0.4%
Education Protection Account State Aid - Current Year		8012	3,001,083.00	2,882,901.00	-3.9%
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	4,032,237.00	3,836,609.00	-4.9%
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>18,353,212.00</b>	<b>17,988,961.00</b>	<b>-2.0%</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	349,866.65	435,110.00	24.4%
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	1,379,022.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,728,888.65</b>	<b>435,110.00</b>	<b>-74.8%</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	49,285.00	50,130.79	1.7%
Lottery - Unrestricted and Instructional Materials		8560	305,014.84	321,155.90	5.3%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	941,946.00	801,764.00	-14.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,296,245.84</b>	<b>1,173,050.69</b>	<b>-9.5%</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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	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	14,159.04	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			14,159.04	0.00	-100.0%
<b>TOTAL, REVENUES</b>			21,392,505.53	19,597,121.69	-8.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	7,384,518.77	7,003,226.54	-5.2%
Certificated Pupil Support Salaries		1200	222,438.77	192,948.50	-13.3%
Certificated Supervisors' and Administrators' Salaries		1300	725,824.13	716,145.91	-1.3%
Other Certificated Salaries		1900	50,865.00	504.00	-99.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>8,383,646.67</b>	<b>7,912,824.95</b>	<b>-5.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	135,724.71	105,777.37	-22.1%
Classified Support Salaries		2200	359,355.18	317,191.42	-11.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	353,535.63	362,898.32	2.6%
Other Classified Salaries		2900	153,617.65	117,787.09	-23.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,002,233.17</b>	<b>903,654.20</b>	<b>-9.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	2,085,682.08	2,122,119.84	1.7%
PERS		3201-3202	189,122.53	198,747.49	5.1%
OASDI/Medicare/Alternative		3301-3302	195,329.28	211,119.30	8.1%
Health and Welfare Benefits		3401-3402	2,628,367.83	2,773,482.82	5.5%
Unemployment Insurance		3501-3502	4,617.06	106,593.88	2208.7%
Workers' Compensation		3601-3602	143,058.33	132,284.65	-7.5%
OPEB, Allocated		3701-3702	680,498.55	713,559.88	4.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,409.70	2,422.35	0.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,929,085.36</b>	<b>6,260,330.21</b>	<b>5.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	72,586.78	78,582.90	8.3%
Books and Other Reference Materials		4200	42,151.49	0.00	-100.0%
Materials and Supplies		4300	2,452,716.23	278,065.90	-88.7%
Noncapitalized Equipment		4400	228,900.65	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,796,355.15</b>	<b>356,648.80</b>	<b>-87.2%</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	486.24	0.00	-100.0%
Dues and Memberships		5300	5,730.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	410,067.00	381,665.00	-6.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	32,595.04	20,762.00	-36.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,625,022.42	1,509,421.00	-7.1%
Professional/Consulting Services and Operating Expenditures		5800	304,107.19	45,408.00	-85.1%
Communications		5900	9,651.00	26,163.90	171.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,387,658.89</b>	<b>1,983,419.90</b>	<b>-16.9%</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	102,600.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	10,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>102,600.00</b>	<b>10,000.00</b>	<b>-90.3%</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	13,105.45	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			13,105.45	0.00	-100.0%
<b>TOTAL, EXPENDITURES</b>			<b>20,614,684.69</b>	<b>17,426,878.06</b>	<b>-15.5%</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	392,959.70	266,000.00	-32.3%
(a) TOTAL, INTERFUND TRANSFERS IN			392,959.70	266,000.00	-32.3%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	2,653,428.54	2,316,301.00	-12.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,653,428.54	2,316,301.00	-12.7%
<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)			(2,260,468.84)	(2,050,301.00)	-9.3%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	18,353,212.00	17,988,961.00	-2.0%
2) Federal Revenue		8100-8299	1,728,888.65	435,110.00	-74.8%
3) Other State Revenue		8300-8599	1,296,245.84	1,173,050.69	-9.5%
4) Other Local Revenue		8600-8799	14,159.04	0.00	-100.0%
5) TOTAL, REVENUES			21,392,505.53	19,597,121.69	-8.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		15,255,176.47	12,671,843.46	-16.9%
2) Instruction - Related Services	2000-2999		3,048,856.42	2,794,087.75	-8.4%
3) Pupil Services	3000-3999		465,019.21	375,343.46	-19.3%
4) Ancillary Services	4000-4999		10,743.00	0.00	-100.0%
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		13,105.45	0.00	-100.0%
8) Plant Services	8000-8999		1,821,784.14	1,585,603.39	-13.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,614,684.69	17,426,878.06	-15.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			777,820.84	2,170,243.63	179.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	392,959.70	266,000.00	-32.3%
b) Transfers Out		7600-7629	2,653,428.54	2,316,301.00	-12.7%
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			(2,260,468.84)	(2,050,301.00)	-9.3%



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>			(1,482,648.00)	119,942.63	-108.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,975,365.54	2,492,717.54	-37.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,975,365.54	2,492,717.54	-37.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,975,365.54	2,492,717.54	-37.3%
2) Ending Balance, June 30 (E + F1e)			2,492,717.54	2,612,660.17	4.8%
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			1,031,903.76	1,031,903.76	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	1,460,813.78	1,580,756.41	8.2%
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>
6230	California Clean Energy Jobs Act	596,036.63	596,036.63
6300	Lottery: Instructional Materials	236,708.05	236,708.05
7311	Classified School Employee Professional Development Block	5,567.00	5,567.00
7388	SB 117 COVID-19 LEA Response Funds	25,438.00	25,438.00
7510	Low-Performing Students Block Grant	35,006.17	35,006.17
9010	Other Restricted Local	133,147.91	133,147.91
<b>Total, Restricted Balance</b>		<b>1,031,903.76</b>	<b>1,031,903.76</b>

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	854,395.43	345,200.00	-59.6%
3) Other State Revenue		8300-8599	2,192,730.00	1,942,057.77	-11.4%
4) Other Local Revenue		8600-8799	4,128,610.00	3,700,415.00	-10.4%
5) TOTAL, REVENUES			7,175,735.43	5,987,672.77	-16.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,204,403.90	1,544,837.06	-29.9%
2) Classified Salaries		2000-2999	1,500,960.39	1,292,373.82	-13.9%
3) Employee Benefits		3000-3999	2,464,906.07	2,190,277.42	-11.1%
4) Books and Supplies		4000-4999	534,218.91	214,133.61	-59.9%
5) Services and Other Operating Expenditures		5000-5999	979,776.13	714,867.00	-27.0%
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	88,304.94	31,184.00	-64.7%
9) TOTAL, EXPENDITURES			7,772,570.34	5,987,672.91	-23.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(596,834.91)	(0.14)	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	596,834.91	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			596,834.91	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>			0.00	(0.14)	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	353,245.00	353,245.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			353,245.00	353,245.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			353,245.00	353,245.00	0.0%
2) Ending Balance, June 30 (E + F1e)			353,245.00	353,244.86	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			317,936.87	317,936.73	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	35,308.13	35,308.13	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	(1,598,850.36)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	629,583.00		
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	(1,587.68)		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(970,855.04)		
<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	22,510.14		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	(1,389.79)		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			21,120.35		
<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)			(991,975.39)		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources					
		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	200,000.00	160,000.00	-20.0%
All Other Federal Revenue	All Other	8290	654,395.43	185,200.00	-71.7%
TOTAL, FEDERAL REVENUE			854,395.43	345,200.00	-59.6%
<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	1,448,703.00	1,321,451.77	-8.8%
All Other State Revenue	All Other	8590	744,027.00	620,606.00	-16.6%
TOTAL, OTHER STATE REVENUE			2,192,730.00	1,942,057.77	-11.4%

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	2,703,850.00	2,240,000.00	-17.2%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,424,760.00	1,460,415.00	2.5%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,128,610.00</b>	<b>3,700,415.00</b>	<b>-10.4%</b>
<b>TOTAL, REVENUES</b>			<b>7,175,735.43</b>	<b>5,987,672.77</b>	<b>-16.6%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,811,144.00	1,181,366.80	-34.8%
Certificated Pupil Support Salaries		1200	123,622.10	102,648.10	-17.0%
Certificated Supervisors' and Administrators' Salaries		1300	269,637.80	260,822.16	-3.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,204,403.90</b>	<b>1,544,837.06</b>	<b>-29.9%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	200,297.34	156,760.08	-21.7%
Classified Support Salaries		2200	482,744.58	387,590.64	-19.7%
Classified Supervisors' and Administrators' Salaries		2300	316,487.47	268,951.54	-15.0%
Clerical, Technical and Office Salaries		2400	395,426.00	389,071.56	-1.6%
Other Classified Salaries		2900	106,005.00	90,000.00	-15.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,500,960.39</b>	<b>1,292,373.82</b>	<b>-13.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	537,025.09	414,506.08	-22.8%
PERS		3201-3202	330,921.62	271,795.95	-17.9%
OASDI/Medicare/Alternative		3301-3302	152,377.48	134,909.66	-11.5%
Health and Welfare Benefits		3401-3402	1,074,058.29	1,012,949.16	-5.7%
Unemployment Insurance		3501-3502	2,278.72	34,079.25	1395.5%
Workers' Compensation		3601-3602	57,705.04	42,808.12	-25.8%
OPEB, Allocated		3701-3702	309,353.00	278,424.00	-10.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,186.83	805.20	-32.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,464,906.07</b>	<b>2,190,277.42</b>	<b>-11.1%</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	17,835.76	0.00	-100.0%
Materials and Supplies		4300	485,880.12	214,133.61	-55.9%
Noncapitalized Equipment		4400	30,503.03	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>534,218.91</b>	<b>214,133.61</b>	<b>-59.9%</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	452,744.00	60,000.00	-86.7%
Travel and Conferences		5200	5,300.00	4,000.00	-24.5%
Dues and Memberships		5300	7,000.00	7,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	155,825.00	298,800.00	91.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	29,213.00	31,523.00	7.9%
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	328,694.13	313,544.00	-4.6%
Communications		5900	1,000.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>979,776.13</b>	<b>714,867.00</b>	<b>-27.0%</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>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	88,304.94	31,184.00	-64.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			88,304.94	31,184.00	-64.7%
TOTAL, EXPENDITURES			7,772,570.34	5,987,672.91	-23.0%

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	596,834.91	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			596,834.91	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			596,834.91	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	854,395.43	345,200.00	-59.6%
3) Other State Revenue		8300-8599	2,192,730.00	1,942,057.77	-11.4%
4) Other Local Revenue		8600-8799	4,128,610.00	3,700,415.00	-10.4%
5) TOTAL, REVENUES			7,175,735.43	5,987,672.77	-16.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		4,728,917.63	3,107,233.69	-34.3%
2) Instruction - Related Services	2000-2999		1,729,216.56	1,672,417.04	-3.3%
3) Pupil Services	3000-3999		587,473.63	421,855.94	-28.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		88,304.94	31,184.00	-64.7%
8) Plant Services	8000-8999		638,657.58	754,982.24	18.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,772,570.34	5,987,672.91	-23.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(596,834.91)	(0.14)	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	596,834.91	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			596,834.91	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>			0.00	(0.14)	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	353,245.00	353,245.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			353,245.00	353,245.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			353,245.00	353,245.00	0.0%
2) Ending Balance, June 30 (E + F1e)			353,245.00	353,244.86	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	317,936.87	317,936.73	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	35,308.13	35,308.13	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>
6371	CalWORKs for ROCP or Adult Education	184,152.00	184,152.00
7810	Other Restricted State	563.70	563.70
9010	Other Restricted Local	133,221.17	133,221.03
Total, Restricted Balance		<u>317,936.87</u>	<u>317,936.73</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	7,031,389.22	6,038,629.12	-14.1%
3) Other State Revenue		8300-8599	6,016,843.04	5,699,138.13	-5.3%
4) Other Local Revenue		8600-8799	1,906,374.00	1,448,136.04	-24.0%
5) TOTAL, REVENUES			14,954,606.26	13,185,903.29	-11.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	5,062,700.31	4,790,615.10	-5.4%
2) Classified Salaries		2000-2999	2,676,398.93	1,979,701.66	-26.0%
3) Employee Benefits		3000-3999	5,615,828.67	5,571,599.53	-0.8%
4) Books and Supplies		4000-4999	1,422,966.55	234,865.00	-83.5%
5) Services and Other Operating Expenditures		5000-5999	335,519.15	145,396.00	-56.7%
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	405,608.71	463,726.00	14.3%
9) TOTAL, EXPENDITURES			15,519,022.32	13,185,903.29	-15.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(564,416.06)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	549,131.23	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			549,131.23	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>			(15,284.83)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,284.83	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,284.83	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,284.83	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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	(1,675,451.14)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	19,389.24		
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			(1,656,061.90)		
<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	30,929.75		
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			30,929.75		
<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)			(1,686,991.65)		

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	7,031,389.22	6,038,629.12	-14.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>7,031,389.22</b>	<b>6,038,629.12</b>	<b>-14.1%</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	5,016,912.00	5,145,892.89	2.6%
All Other State Revenue	All Other	8590	999,931.04	553,245.24	-44.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,016,843.04</b>	<b>5,699,138.13</b>	<b>-5.3%</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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	919,282.00	832,708.57	-9.4%
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	987,092.00	615,427.47	-37.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,906,374.00</b>	<b>1,448,136.04</b>	<b>-24.0%</b>
<b>TOTAL, REVENUES</b>			<b>14,954,606.26</b>	<b>13,185,903.29</b>	<b>-11.8%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	4,461,300.17	4,225,527.42	-5.3%
Certificated Pupil Support Salaries		1200	106,807.37	106,274.04	-0.5%
Certificated Supervisors' and Administrators' Salaries		1300	484,357.41	458,813.64	-5.3%
Other Certificated Salaries		1900	10,235.36	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>5,062,700.31</b>	<b>4,790,615.10</b>	<b>-5.4%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,261,110.17	1,222,593.48	-3.1%
Classified Support Salaries		2200	651,441.32	143,405.10	-78.0%
Classified Supervisors' and Administrators' Salaries		2300	93,353.12	89,619.00	-4.0%
Clerical, Technical and Office Salaries		2400	667,543.36	524,084.08	-21.5%
Other Classified Salaries		2900	2,950.96	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,676,398.93</b>	<b>1,979,701.66</b>	<b>-26.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,168,098.08	1,178,531.39	0.9%
PERS		3201-3202	629,206.84	541,771.63	-13.9%
OASDI/Medicare/Alternative		3301-3302	335,509.01	281,922.94	-16.0%
Health and Welfare Benefits		3401-3402	2,699,948.09	2,723,062.24	0.9%
Unemployment Insurance		3501-3502	4,080.47	80,743.64	1878.8%
Workers' Compensation		3601-3602	124,667.65	101,656.03	-18.5%
OPEB, Allocated		3701-3702	642,435.97	662,227.96	3.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,882.56	1,683.70	-85.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,615,828.67</b>	<b>5,571,599.53</b>	<b>-0.8%</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	1,163,749.21	227,320.00	-80.5%
Noncapitalized Equipment		4400	259,217.34	7,545.00	-97.1%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,422,966.55</b>	<b>234,865.00</b>	<b>-83.5%</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	15,533.24	9,500.00	-38.8%
Dues and Memberships		5300	600.00	400.00	-33.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,600.00	6,600.00	-47.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,932.00	14,600.00	-47.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	107,291.00	63,577.00	-40.7%
Professional/Consulting Services and Operating Expenditures		5800	168,712.91	49,419.00	-70.7%
Communications		5900	2,850.00	1,300.00	-54.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>335,519.15</b>	<b>145,396.00</b>	<b>-56.7%</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>					
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	405,608.71	463,726.00	14.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>405,608.71</b>	<b>463,726.00</b>	<b>14.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>15,519,022.32</b>	<b>13,185,903.29</b>	<b>-15.0%</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		8911	549,131.23	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			549,131.23	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 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)			549,131.23	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	7,031,389.22	6,038,629.12	-14.1%
3) Other State Revenue		8300-8599	6,016,843.04	5,699,138.13	-5.3%
4) Other Local Revenue		8600-8799	1,906,374.00	1,448,136.04	-24.0%
5) TOTAL, REVENUES			14,954,606.26	13,185,903.29	-11.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		11,219,604.58	10,130,959.06	-9.7%
2) Instruction - Related Services	2000-2999		3,031,342.44	2,307,142.32	-23.9%
3) Pupil Services	3000-3999		226,684.48	210,998.91	-6.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		405,608.71	463,726.00	14.3%
8) Plant Services	8000-8999		635,782.11	73,077.00	-88.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,519,022.32	13,185,903.29	-15.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(564,416.06)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	549,131.23	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			549,131.23	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>			(15,284.83)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	15,284.83	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			15,284.83	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			15,284.83	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%

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	25,000,000.00	30,000,000.00	20.0%
3) Other State Revenue		8300-8599	1,561,218.00	1,010,012.00	-35.3%
4) Other Local Revenue		8600-8799	3,370,000.00	200,000.00	-94.1%
5) TOTAL, REVENUES			29,931,218.00	31,210,012.00	4.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,134,608.65	7,889,892.68	-3.0%
3) Employee Benefits		3000-3999	6,028,601.27	7,525,739.00	24.8%
4) Books and Supplies		4000-4999	10,768,541.00	14,104,448.00	31.0%
5) Services and Other Operating Expenditures		5000-5999	497,714.89	531,945.00	6.9%
6) Capital Outlay		6000-6999	3,906,586.19	520,500.00	-86.7%
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	595,166.00	805,270.00	35.3%
9) TOTAL, EXPENDITURES			29,931,218.00	31,377,794.68	4.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(167,782.68)	New
<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	(167,782.68)	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	12,807,058.35	12,807,058.35	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			12,807,058.35	12,807,058.35	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			12,807,058.35	12,807,058.35	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	2,000.00	0.00	-100.0%
Stores					
		9712	1,871,399.91	0.00	-100.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	10,710,836.18	12,416,453.41	15.9%
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	222,822.26	222,822.26	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	7,864,004.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	69,547.34		
c) in Revolving Cash Account		9130	2,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	14,649.97		
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	1,871,399.91		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			9,821,601.26		
<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	63,320.57		
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			63,320.57		
<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)			9,758,280.69		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	25,000,000.00	30,000,000.00	20.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>25,000,000.00</b>	<b>30,000,000.00</b>	<b>20.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	1,555,000.00	1,000,000.00	-35.7%
All Other State Revenue		8590	6,218.00	10,012.00	61.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,561,218.00</b>	<b>1,010,012.00</b>	<b>-35.3%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	1,800,000.00	0.00	-100.0%
Food Service Sales		8634	1,000,000.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	120,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	450,000.00	200,000.00	-55.6%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,370,000.00</b>	<b>200,000.00</b>	<b>-94.1%</b>
<b>TOTAL, REVENUES</b>			<b>29,931,218.00</b>	<b>31,210,012.00</b>	<b>4.3%</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	6,899,955.45	6,881,409.04	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	856,839.89	685,288.55	-20.0%
Clerical, Technical and Office Salaries		2400	377,813.31	323,195.09	-14.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>8,134,608.65</b>	<b>7,889,892.68</b>	<b>-3.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	21,955.89	26,499.19	20.7%
PERS		3201-3202	1,238,514.67	1,379,174.25	11.4%
OASDI/Medicare/Alternative		3301-3302	571,296.62	563,092.26	-1.4%
Health and Welfare Benefits		3401-3402	3,263,749.41	4,327,909.25	32.6%
Unemployment Insurance		3501-3502	4,104.92	96,263.53	2245.1%
Workers' Compensation		3601-3602	126,139.28	118,347.84	-6.2%
OPEB, Allocated		3701-3702	789,446.88	1,011,743.88	28.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	13,393.60	2,708.80	-79.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,028,601.27</b>	<b>7,525,739.00</b>	<b>24.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	815,623.36	1,121,798.00	37.5%
Noncapitalized Equipment		4400	98,260.62	120,500.00	22.6%
Food		4700	9,854,657.02	12,862,150.00	30.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>10,768,541.00</b>	<b>14,104,448.00</b>	<b>31.0%</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	26,225.00	15,700.00	-40.1%
Travel and Conferences		5200	4,613.44	10,500.00	127.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	41,372.00	206,000.00	397.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	151,540.00	66,320.00	-56.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(13,884.05)	52,150.00	-475.6%
Professional/Consulting Services and Operating Expenditures		5800	287,731.00	180,075.00	-37.4%
Communications		5900	117.50	1,200.00	921.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>497,714.89</b>	<b>531,945.00</b>	<b>6.9%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	3,351,700.00	125,000.00	-96.3%
Equipment		6400	554,886.19	395,500.00	-28.7%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,906,586.19</b>	<b>520,500.00</b>	<b>-86.7%</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	595,166.00	805,270.00	35.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>595,166.00</b>	<b>805,270.00</b>	<b>35.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>29,931,218.00</b>	<b>31,377,794.68</b>	<b>4.8%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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	25,000,000.00	30,000,000.00	20.0%
3) Other State Revenue		8300-8599	1,561,218.00	1,010,012.00	-35.3%
4) Other Local Revenue		8600-8799	3,370,000.00	200,000.00	-94.1%
5) TOTAL, REVENUES			29,931,218.00	31,210,012.00	4.3%
<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		25,935,342.00	30,241,524.68	16.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		595,166.00	805,270.00	35.3%
8) Plant Services	8000-8999		3,400,710.00	331,000.00	-90.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			29,931,218.00	31,377,794.68	4.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			0.00	(167,782.68)	New
<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	(167,782.68)	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,807,058.35	12,807,058.35	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,807,058.35	12,807,058.35	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,807,058.35	12,807,058.35	0.0%
2) Ending Balance, June 30 (E + F1e)			12,807,058.35	12,639,275.67	-1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	1,871,399.91	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			10,710,836.18	12,416,453.41	15.9%
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	222,822.26	222,822.26	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	2,738,510.77	4,390,870.78
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	4,364,090.06	4,417,347.10
5330	Child Nutrition: Summer Food Service Program Operations	3,608,218.04	3,608,218.22
9010	Other Restricted Local	17.31	17.31
<b>Total, Restricted Balance</b>		<b>10,710,836.18</b>	<b>12,416,453.41</b>

## CAPITAL PROJECTS FUNDS

### **Capital Projects Funds Definition**

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building Fund, Capital Facilities Funds and Capital Project Fund for Blended Components Units.

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	3,092,873.92	142,115.00	-95.4%
5) TOTAL, REVENUES			3,092,873.92	142,115.00	-95.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	655,811.74	644,706.12	-1.7%
3) Employee Benefits		3000-3999	374,182.44	363,317.09	-2.9%
4) Books and Supplies		4000-4999	(1,255,194.04)	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,101,909.09	0.00	-100.0%
6) Capital Outlay		6000-6999	50,105,325.73	13,577,100.02	-72.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,982,034.96	14,585,123.23	-71.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(47,889,161.04)	(14,443,008.23)	-69.8%
<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>			(47,889,161.04)	(14,443,008.23)	-69.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	62,467,592.82	14,578,431.78	-76.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,467,592.82	14,578,431.78	-76.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,467,592.82	14,578,431.78	-76.7%
2) Ending Balance, June 30 (E + F1e)			14,578,431.78	135,423.55	-99.1%
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			14,582,490.51	139,482.28	-99.0%
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	(4,058.73)	(4,058.73)	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	21,238,829.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	343,223.57		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	16,111,587.83		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	173,572.23		
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			37,867,213.59		
<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	58,839.88		
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			58,839.88		
<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)			37,808,373.71		

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	1,173,935.09	142,115.00	-87.9%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,918,938.83	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,092,873.92	142,115.00	-95.4%
<b>TOTAL, REVENUES</b>			3,092,873.92	142,115.00	-95.4%

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	370,388.71	373,607.28	0.9%
Clerical, Technical and Office Salaries		2400	285,423.03	271,098.84	-5.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>655,811.74</b>	<b>644,706.12</b>	<b>-1.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	138,547.33	147,444.44	6.4%
OASDI/Medicare/Alternative		3301-3302	50,076.21	48,395.81	-3.4%
Health and Welfare Benefits		3401-3402	139,999.97	117,755.28	-15.9%
Unemployment Insurance		3501-3502	336.06	7,842.51	2233.7%
Workers' Compensation		3601-3602	10,452.91	9,670.69	-7.5%
OPEB, Allocated		3701-3702	34,445.00	32,004.00	-7.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	324.96	204.36	-37.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>374,182.44</b>	<b>363,317.09</b>	<b>-2.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	(1,949,954.62)	0.00	-100.0%
Noncapitalized Equipment		4400	694,760.58	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>(1,255,194.04)</b>	<b>0.00</b>	<b>-100.0%</b>
<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%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,101,909.09	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			1,101,909.09	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	4,540,282.77	0.00	-100.0%
Buildings and Improvements of Buildings		6200	45,363,003.53	13,577,100.02	-70.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	202,039.43	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>			50,105,325.73	13,577,100.02	-72.9%
<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>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			50,982,034.96	14,585,123.23	-71.4%



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%

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	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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	3,092,873.92	142,115.00	-95.4%
5) TOTAL, REVENUES			3,092,873.92	142,115.00	-95.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		50,982,034.96	14,585,123.23	-71.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			50,982,034.96	14,585,123.23	-71.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(47,889,161.04)	(14,443,008.23)	-69.8%
<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>			(47,889,161.04)	(14,443,008.23)	-69.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	62,467,592.82	14,578,431.78	-76.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,467,592.82	14,578,431.78	-76.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,467,592.82	14,578,431.78	-76.7%
2) Ending Balance, June 30 (E + F1e)			14,578,431.78	135,423.55	-99.1%
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			14,582,490.51	139,482.28	-99.0%
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	(4,058.73)	(4,058.73)	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
9010	Other Restricted Local	14,582,490.51	139,482.28
Total, Restricted Balance		<u>14,582,490.51</u>	<u>139,482.28</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	6,114,650.67	6,480,000.00	6.0%
5) TOTAL, REVENUES			6,114,650.67	6,480,000.00	6.0%
<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	104,166.43	0.00	-100.0%
6) Capital Outlay		6000-6999	6,935,833.57	3,000,000.00	-56.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,695,000.00	3,543,702.00	31.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,735,000.00	6,543,702.00	-32.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,620,349.33)	(63,702.00)	-98.2%
<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>			(3,620,349.33)	(63,702.00)	-98.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,196,507.06	16,576,157.73	-17.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,196,507.06	16,576,157.73	-17.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,196,507.06	16,576,157.73	-17.9%
2) Ending Balance, June 30 (E + F1e)			16,576,157.73	16,512,455.73	-0.4%
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			16,576,157.73	16,512,455.73	-0.4%
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	17,915,354.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,056,345.04		
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			19,971,699.52		
<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)			19,971,699.52		



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	1,514,338.66	1,500,000.00	-0.9%
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	159,851.00	80,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	4,440,461.01	4,900,000.00	10.3%
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>			6,114,650.67	6,480,000.00	6.0%
<b>TOTAL, REVENUES</b>			6,114,650.67	6,480,000.00	6.0%

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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	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	104,166.43	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>104,166.43</b>	<b>0.00</b>	<b>-100.0%</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	6,935,833.57	3,000,000.00	-56.7%
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>6,935,833.57</b>	<b>3,000,000.00</b>	<b>-56.7%</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	718,702.00	New
Other Debt Service - Principal		7439	2,695,000.00	2,825,000.00	4.8%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,695,000.00</b>	<b>3,543,702.00</b>	<b>31.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>9,735,000.00</b>	<b>6,543,702.00</b>	<b>-32.8%</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)			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	6,114,650.67	6,480,000.00	6.0%
5) TOTAL, REVENUES			6,114,650.67	6,480,000.00	6.0%
<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		7,040,000.00	3,000,000.00	-57.4%
9) Other Outgo	9000-9999	Except 7600-7699	2,695,000.00	3,543,702.00	31.5%
10) TOTAL, EXPENDITURES			9,735,000.00	6,543,702.00	-32.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,620,349.33)	(63,702.00)	-98.2%
<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>			(3,620,349.33)	(63,702.00)	-98.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	20,196,507.06	16,576,157.73	-17.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			20,196,507.06	16,576,157.73	-17.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			20,196,507.06	16,576,157.73	-17.9%
2) Ending Balance, June 30 (E + F1e)					
			16,576,157.73	16,512,455.73	-0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	16,576,157.73	16,512,455.73	-0.4%
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>
9010	Other Restricted Local	16,576,157.73	16,512,455.73
Total, Restricted Balance		<u>16,576,157.73</u>	<u>16,512,455.73</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	1,823,598.00	1,940,627.00	6.4%
5) TOTAL, REVENUES			1,823,598.00	1,940,627.00	6.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	29,784.00	15,552.00	-47.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,756,050.00	2,092,777.00	-24.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,785,834.00	2,108,329.00	-24.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(962,236.00)	(167,702.00)	-82.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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>			(962,236.00)	(167,702.00)	-82.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,020,745.62	1,058,509.62	-47.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,020,745.62	1,058,509.62	-47.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,020,745.62	1,058,509.62	-47.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,058,509.62	890,807.62	-15.8%
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	1,084,301.68		
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			1,084,301.68		
<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)			1,084,301.68		

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 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					
Unsecured Roll		8615	0.00	0.00	0.0%
		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					
Other		8621	1,813,798.00	1,930,977.00	6.5%
		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	9,800.00	9,650.00	-1.5%
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>			1,823,598.00	1,940,627.00	6.4%
<b>TOTAL, REVENUES</b>			1,823,598.00	1,940,627.00	6.4%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	29,784.00	15,552.00	-47.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			29,784.00	15,552.00	-47.8%
<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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	2,756,050.00	2,092,777.00	-24.1%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			2,756,050.00	2,092,777.00	-24.1%
<b>TOTAL, EXPENDITURES</b>			2,785,834.00	2,108,329.00	-24.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: 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	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,823,598.00	1,940,627.00	6.4%
5) TOTAL, REVENUES			1,823,598.00	1,940,627.00	6.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		29,784.00	15,552.00	-47.8%
9) Other Outgo	9000-9999	Except 7600-7699	2,756,050.00	2,092,777.00	-24.1%
10) TOTAL, EXPENDITURES			2,785,834.00	2,108,329.00	-24.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(962,236.00)	(167,702.00)	-82.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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%





<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
9010	Other Restricted Local	1,058,509.62	890,807.62
Total, Restricted Balance		<u>1,058,509.62</u>	<u>890,807.62</u>

## DEBT SERVICE FUNDS

### Debt Service Funds Definition

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption Fund.

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	330,000.00	330,000.00	0.0%
4) Other Local Revenue		8600-8799	44,417,325.00	44,417,325.00	0.0%
5) TOTAL, REVENUES			44,747,325.00	44,747,325.00	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	48,556,901.00	48,556,901.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			48,556,901.00	48,556,901.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,809,576.00)	(3,809,576.00)	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>			(3,809,576.00)	(3,809,576.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,948,534.35	28,138,958.35	-11.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,948,534.35	28,138,958.35	-11.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,948,534.35	28,138,958.35	-11.9%
2) Ending Balance, June 30 (E + F1e)			28,138,958.35	24,329,382.35	-13.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	24,329,382.35	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	28,138,958.35	0.00	-100.0%

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	48,893,758.00		
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	800,635.00		
3) Accounts Receivable		9200	315,633.00		
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			50,010,026.00		
<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	7,073,186.00		
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	10,988,305.65		
6) TOTAL, LIABILITIES			18,061,491.65		
<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)			31,948,534.35		

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	329,115.00	329,115.00	0.0%
Other Subventions/In-Lieu Taxes		8572	885.00	885.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			330,000.00	330,000.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	34,074,893.00	34,074,893.00	0.0%
Unsecured Roll		8612	1,439,814.00	1,439,814.00	0.0%
Prior Years' Taxes		8613	2,677,807.00	2,677,807.00	0.0%
Supplemental Taxes		8614	1,281,072.00	1,281,072.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	5,569.00	5,569.00	0.0%
Interest		8660	1,247,083.00	1,247,083.00	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	3,691,087.00	3,691,087.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			44,417,325.00	44,417,325.00	0.0%
<b>TOTAL, REVENUES</b>			44,747,325.00	44,747,325.00	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	19,432,524.00	19,432,524.00	0.0%
Other Debt Service - Principal		7439	29,124,377.00	29,124,377.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>48,556,901.00</b>	<b>48,556,901.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>48,556,901.00</b>	<b>48,556,901.00</b>	<b>0.0%</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	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: General Fund		7614	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%
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	330,000.00	330,000.00	0.0%
4) Other Local Revenue		8600-8799	44,417,325.00	44,417,325.00	0.0%
5) TOTAL, REVENUES			44,747,325.00	44,747,325.00	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	48,556,901.00	48,556,901.00	0.0%
10) TOTAL, EXPENDITURES			48,556,901.00	48,556,901.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,809,576.00)	(3,809,576.00)	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>			(3,809,576.00)	(3,809,576.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,948,534.35	28,138,958.35	-11.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,948,534.35	28,138,958.35	-11.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,948,534.35	28,138,958.35	-11.9%
2) Ending Balance, June 30 (E + F1e)			28,138,958.35	24,329,382.35	-13.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	24,329,382.35	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	28,138,958.35	0.00	-100.0%

## PROPRIETARY FUNDS

### **Proprietary Funds Definition**

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Self-Insurance fund, which includes the Dental/Vision fund.

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	15,126,576.00	15,125,000.00	0.0%
5) TOTAL, REVENUES			15,126,576.00	15,125,000.00	0.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	354,237.44	349,545.60	-1.3%
3) Employee Benefits		3000-3999	266,515.62	242,829.78	-8.9%
4) Books and Supplies		4000-4999	37,149.19	37,149.00	0.0%
5) Services and Other Operating Expenses		5000-5999	14,468,673.75	14,473,000.00	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			15,126,576.00	15,102,524.38	-0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	22,475.62	New
<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 NET POSITION (C + D4)</b>			0.00	22,475.62	New
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,935,257.21	12,935,257.21	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,935,257.21	12,935,257.21	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,935,257.21	12,935,257.21	0.0%
2) Ending Net Position, June 30 (E + F1e)			12,935,257.21	12,957,732.83	0.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	12,935,257.21	12,957,732.83	0.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,837,874.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	6,172.03		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	250,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,031,616.15		
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			10,125,662.96		
<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	361,744.24		
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			361,744.24		
<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)			9,763,918.72		



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	45,000.00	45,000.00	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	15,081,576.00	15,080,000.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			15,126,576.00	15,125,000.00	0.0%
<b>TOTAL, REVENUES</b>			15,126,576.00	15,125,000.00	0.0%

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%
<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	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	88,298.28	88,298.28	0.0%
Clerical, Technical and Office Salaries		2400	265,939.16	261,247.32	-1.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>354,237.44</b>	<b>349,545.60</b>	<b>-1.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	71,469.20	79,474.56	11.2%
OASDI/Medicare/Alternative		3301-3302	24,862.37	25,524.74	2.7%
Health and Welfare Benefits		3401-3402	136,971.44	100,680.84	-26.5%
Unemployment Insurance		3501-3502	171.02	4,100.89	2297.9%
Workers' Compensation		3601-3602	5,236.03	5,243.19	0.1%
OPEB, Allocated		3701-3702	27,468.00	27,468.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	337.56	337.56	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>266,515.62</b>	<b>242,829.78</b>	<b>-8.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	32,875.19	32,875.00	0.0%
Noncapitalized Equipment		4400	4,274.00	4,274.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>37,149.19</b>	<b>37,149.00</b>	<b>0.0%</b>

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	11,000.00	11,000.00	0.0%
Dues and Memberships		5300	2,000.00	3,000.00	50.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,000.00	4,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,451,673.75	14,455,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>14,468,673.75</b>	<b>14,473,000.00</b>	<b>0.0%</b>
<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%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>15,126,576.00</b>	<b>15,102,524.38</b>	<b>-0.2%</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>					
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 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	15,126,576.00	15,125,000.00	0.0%
5) TOTAL, REVENUES			15,126,576.00	15,125,000.00	0.0%
<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		15,126,576.00	15,102,524.38	-0.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			15,126,576.00	15,102,524.38	-0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	22,475.62	New
<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 NET POSITION (C + D4)</b>			0.00	22,475.62	New
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,935,257.21	12,935,257.21	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,935,257.21	12,935,257.21	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,935,257.21	12,935,257.21	0.0%
2) Ending Net Position, June 30 (E + F1e)			12,935,257.21	12,957,732.83	0.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	12,935,257.21	12,957,732.83	0.2%

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)	38,219.84	38,219.84	38,219.84	37,547.13	37,547.13	38,219.84
<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>	38,219.84	38,219.84	38,219.84	37,547.13	37,547.13	38,219.84
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	75.40	75.40	75.40	75.40	75.40	75.40
b. Special Education-Special Day Class	25.54	25.54	25.54	25.54	25.54	25.54
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	3.93	3.93	3.93	3.93	3.93	3.93
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>	104.87	104.87	104.87	104.87	104.87	104.87
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	38,324.71	38,324.71	38,324.71	37,652.00	37,652.00	38,324.71
<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>	1,722.97	1,722.97	1,722.97	1,617.14	1,617.14	1,617.14
<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>	1,722.97	1,722.97	1,722.97	1,617.14	1,617.14	1,617.14
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	1,722.97	1,722.97	1,722.97	1,617.14	1,617.14	1,617.14

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	38,570	38,570		
Charter School				
<b>Total ADA</b>	<b>38,570</b>	<b>38,570</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2019-20)				
District Regular	38,436	38,388		
Charter School				
<b>Total ADA</b>	<b>38,436</b>	<b>38,388</b>	<b>0.1%</b>	<b>Met</b>
First Prior Year (2020-21)				
District Regular	38,436	38,220		
Charter School		0		
<b>Total ADA</b>	<b>38,436</b>	<b>38,220</b>	<b>0.6%</b>	<b>Met</b>
Budget Year (2021-22)				
District Regular	38,220			
Charter School	0			
<b>Total ADA</b>	<b>38,220</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	40,610	46,933		
Charter School				
<b>Total Enrollment</b>	<b>40,610</b>	<b>46,933</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2019-20)				
District Regular	40,235	46,657		
Charter School				
<b>Total Enrollment</b>	<b>40,235</b>	<b>46,657</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2020-21)				
District Regular	40,383	39,003		
Charter School				
<b>Total Enrollment</b>	<b>40,383</b>	<b>39,003</b>	<b>3.4%</b>	<b>Not Met</b>
Budget Year (2021-22)				
District Regular	39,703			
Charter School				
<b>Total Enrollment</b>	<b>39,703</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)

The enrollment for the first prior year was not met due the District seeing a larger decrease than the historical average and this may be primarily related to the COVID-19 pandemic.

- 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	38,425	46,933	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>38,425</b>	<b>46,933</b>	<b>81.9%</b>
Second Prior Year (2019-20)			
District Regular	38,220	46,657	
Charter School			
<b>Total ADA/Enrollment</b>	<b>38,220</b>	<b>46,657</b>	<b>81.9%</b>
First Prior Year (2020-21)			
District Regular	38,220	39,003	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>38,220</b>	<b>39,003</b>	<b>98.0%</b>
Historical Average Ratio:			87.3%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>87.8%</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	37,547	39,703		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>37,547</b>	<b>39,703</b>	<b>94.6%</b>	<b>Not Met</b>
1st Subsequent Year (2022-23)				
District Regular	37,161	39,295		
Charter School				
<b>Total ADA/Enrollment</b>	<b>37,161</b>	<b>39,295</b>	<b>94.6%</b>	<b>Not Met</b>
2nd Subsequent Year (2023-24)				
District Regular	36,789	38,901		
Charter School				
<b>Total ADA/Enrollment</b>	<b>36,789</b>	<b>38,901</b>	<b>94.6%</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)

The standard is not met in all three years because the historical ratio includes charter school CBEDS enrollment, however the District is using a 94.57% attendance ratio which is consistent with averages prior to the COVID-19 pandemic.

**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)	38,324.71	38,324.71	37,652.00	37,266.14
b. Prior Year ADA (Funded)		38,324.71	38,324.71	37,652.00
c. Difference (Step 1a minus Step 1b)		0.00	(672.71)	(385.86)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	-1.76%	-1.02%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		410,429,540.00	430,509,685.00	435,348,673.00
b1. COLA percentage		5.70%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		23,394,483.78	10,676,640.19	13,539,343.73
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		5.70%	2.48%	3.11%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>		5.70%	0.72%	2.09%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>4.70% to 6.70%</b>	<b>-0.28% to 1.72%</b>	<b>1.09% to 3.09%</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)	112,905,360.00	112,889,980.00	112,889,980.00	112,889,980.00
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)	424,160,725.00	444,349,372.00	449,188,360.00	457,785,265.00
District's Projected Change in LCFF Revenue:		4.76%	1.09%	1.91%
<b>LCFF Revenue Standard:</b>		<b>4.70% to 6.70%</b>	<b>-2.8% to 1.72%</b>	<b>1.09% to 3.09%</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)	312,764,027.68	340,095,947.55	92.0%
Second Prior Year (2019-20)	300,961,267.98	322,052,655.05	93.5%
First Prior Year (2020-21)	298,185,610.74	325,191,719.21	91.7%
Historical Average Ratio:			92.4%

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):	2.0%	2.0%	2.0%
	<b>89.4% to 95.4%</b>	<b>89.4% to 95.4%</b>	<b>89.4% to 95.4%</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)	321,778,938.11	354,357,298.91	90.8%	Met
1st Subsequent Year (2022-23)	330,596,951.00	364,343,947.00	90.7%	Met
2nd Subsequent Year (2023-24)	337,498,397.00	372,868,713.00	90.5%	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):	5.70%	0.72%	2.09%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-4.30% to 15.70%</b>	<b>-9.28% to 10.72%</b>	<b>-7.91% to 12.09%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.70% to 10.70%	-4.28% to 5.72%	-2.91% to 7.09%

**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)	181,373,299.26		
Budget Year (2021-22)	46,193,653.61	-74.53%	Yes
1st Subsequent Year (2022-23)	40,014,943.00	-13.38%	Yes
2nd Subsequent Year (2023-24)	40,014,943.00	0.00%	No

**Explanation:**  
(required if Yes)

Federal revenues are outside the range in the budget year because the 20-21 year is recognizing revenues for CARES of \$34M, ESSER I of \$16M, ESSER II funding at \$67.6M, GEER funds at \$3M, and expiring grants like SIG, CSI and carryover from fiscal year 19-20. The 1st subsequent year is outside the range because of the removal of carryover funds included with the budget year.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2020-21)	114,114,312.33		
Budget Year (2021-22)	73,939,717.55	-35.21%	Yes
1st Subsequent Year (2022-23)	73,939,718.00	0.00%	No
2nd Subsequent Year (2023-24)	73,939,718.00	0.00%	No

**Explanation:**  
(required if Yes)

The budget year is outside the range primarily due to recognizing revenues in the 20-21 year for AB86/ELO grants for \$40M.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2020-21)	9,226,369.20		
Budget Year (2021-22)	6,385,645.32	-30.79%	Yes
1st Subsequent Year (2022-23)	5,769,589.00	-9.65%	Yes
2nd Subsequent Year (2023-24)	5,769,589.00	0.00%	No

**Explanation:**  
(required if Yes)

Local revenues are outside the range in the budget year and 1st subsequent year due to removing restricted local grants from each year.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2020-21)	63,401,365.13		
Budget Year (2021-22)	29,444,198.93	-53.56%	Yes
1st Subsequent Year (2022-23)	26,162,386.00	-11.15%	Yes
2nd Subsequent Year (2023-24)	26,357,928.00	0.75%	No

**Explanation:**  
(required if Yes)

Books & supplies are outside the range in the budget year and 1st subsequent year due the removal of expenditures related to the revenue adjustments discussed above in the federal, state and local revenues.



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

First Prior Year (2020-21)	88,990,974.88		
Budget Year (2021-22)	81,076,372.91	-8.89%	Yes
1st Subsequent Year (2022-23)	83,055,884.00	2.44%	No
2nd Subsequent Year (2023-24)	80,745,499.00	-2.78%	No

**Explanation:**  
(required if Yes)

Books & supplies are outside the range in the budget year and 1st subsequent year due the removal of expenditures related to the revenue adjustments discussed above in the federal, state and local revenues.

**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)	304,713,980.79		
Budget Year (2021-22)	126,519,016.48	-58.48%	Not Met
1st Subsequent Year (2022-23)	119,724,250.00	-5.37%	Met
2nd Subsequent Year (2023-24)	119,724,250.00	0.00%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2020-21)	152,392,340.01		
Budget Year (2021-22)	110,520,571.84	-27.48%	Not Met
1st Subsequent Year (2022-23)	109,218,270.00	-1.18%	Met
2nd Subsequent Year (2023-24)	107,103,427.00	-1.94%	Met

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

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

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

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

Federal revenues are outside the range in the budget year because the 20-21 year is recognizing revenues for CARES of \$34M, ESSER I of \$16M, ESSER II funding at \$67.6M, GEER funds at \$3M, and expiring grants like SIG, CSI and carryover from fiscal year 19-20. The 1st subsequent year is outside the range because of the removal of carryover funds included with the budget year.

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

The budget year is outside the range primarily due to recognizing revenues in the 20-21 year for AB86/ELO grants for \$40M.

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

Local revenues are outside the range in the budget year and 1st subsequent year due to removing restricted local grants from each year.

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

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

Books & supplies are outside the range in the budget year and 1st subsequent year due the removal of expenditures related to the revenue adjustments discussed above in the federal, state and local revenues.

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

Books & supplies are outside the range in the budget year and 1st subsequent year due the removal of expenditures related to the revenue adjustments discussed above in the federal, state and local revenues.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)	562,132,883.15			
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	562,132,883.15	16,863,986.49	17,081,000.00	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)	52,751,481.90	10,624,586.00	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	73,704,980.39	95,299,157.16
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(236,920.88)	0.00
e. Available Reserves (Lines 1a through 1d)	52,751,481.90	84,092,645.51	95,299,157.16
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	553,447,279.73	533,533,429.27	612,929,469.78
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)	553,447,279.73	533,533,429.27	612,929,469.78
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	9.5%	15.8%	15.5%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>3.2%</b>	<b>5.3%</b>	<b>5.2%</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)	857,200.25	341,815,396.76	N/A	Met
Second Prior Year (2019-20)	23,565,268.13	324,750,917.50	N/A	Met
First Prior Year (2020-21)	10,928,850.35	326,730,645.05	N/A	Met
Budget Year (2021-22) (Information only)	(6,694,864.02)	354,623,298.91		

**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)	857,200.25	60,276,634.54	N/A	Met
Second Prior Year (2019-20)	2,669,430.32	61,133,834.79	N/A	Met
First Prior Year (2020-21)	(75,373,163.18)	84,699,102.92	N/A	Met
Budget Year (2021-22) (Information only)	95,627,953.27			

<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.)	37,547	37,161	36,789
<b>District's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</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): \_\_\_\_\_

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	588,709,225.15	608,810,486.00	607,231,907.00
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)	588,709,225.15	608,810,486.00	607,231,907.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	11,774,184.50	12,176,209.72	12,144,638.14
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>11,774,184.50</b>	<b>12,176,209.72</b>	<b>12,144,638.14</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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	12,129,884.00	12,098,312.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	88,933,089.25	33,330,444.25	28,362,016.25
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	88,933,089.25	45,460,328.25	40,460,328.25
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.11%	7.47%	6.66%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>11,774,184.50</b>	<b>12,176,209.72</b>	<b>12,144,638.14</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

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)	(89,516,120.45)			
Budget Year (2021-22)	(98,193,763.00)	8,677,642.55	9.7%	Met
1st Subsequent Year (2022-23)	(104,568,451.00)	6,374,688.00	6.5%	Met
2nd Subsequent Year (2023-24)	(111,350,131.00)	6,781,680.00	6.5%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2020-21)	2,653,428.54			
Budget Year (2021-22)	2,316,301.00	(337,127.54)	-12.7%	Not Met
1st Subsequent Year (2022-23)	2,316,301.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	2,316,301.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2020-21)	1,538,925.84			
Budget Year (2021-22)	266,000.00	(1,272,925.84)	-82.7%	Not Met
1st Subsequent Year (2022-23)	266,000.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	266,000.00	0.00	0.0%	Met

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

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

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

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

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

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

1b. 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)

Transfers In are out of range in the budget year due to charter school fee adjustments from the first prior year.



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)

Transfers out are out of range in the budget year due to eliminating the contributions to the Adult Education and Child Development funds and a lower contribution to the Charter School fund.

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

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

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**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	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	28	Fund 51 - Bond Interest Redemption Fund	Object 7438/7439	436,422,966
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01,09,11,12,13,21,67,68	Object codes 1000-3999	4,970,473

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

Lease Revenue Bonds	19	Fund 25 - Developer Fees, Fund 49-Mello Roos	Object 7438/7439	57,855,000
<b>TOTAL:</b>				499,248,439

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	48,556,901	48,538,591	36,410,336	42,240,641
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Lease Revenue Bonds	5,465,334	5,462,404	5,467,974	5,466,294
<b>Total Annual Payments:</b>	<b>54,022,235</b>	<b>54,000,995</b>	<b>41,878,310</b>	<b>47,706,935</b>
<b>Has total annual payment increased over prior year (2020-21)?</b>	<b>No</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)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

The District provides post employment health care benefits for certain retiree groups depending on hire/retirement dates. The majority of the certificated retirees health plans are paid 100% by the District. Classified and Management groups have varying medical retirement benefits based on hire date, with limited District contributions for employees hired after 1996. Employees in positions eligible to earn post-retirement health care benefits all contribute a monthly amount towards their future benefits. The amount is either fixed or a percentage of salary based on the employees' bargaining units.

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. Total OPEB liability	654,240,872.00
b. OPEB plan(s) fiduciary net position (if applicable)	86,333,843.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	567,907,029.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2019

5. OPEB Contributions

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	30,861,105.00	30,861,105.00	30,861,105.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	25,951,371.74	25,952,000.00	25,952,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	21,465,693.00	22,839,749.00	24,060,636.00
d. Number of retirees receiving OPEB benefits	3,069	3,069	3,069

**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 has established a self insurance fund to account for employee vision, dental and worker compensation benefits. The plans are self-insured through a pool and we contract with a third party administrator for benefits processing. The District belongs to a Joint Powers Authority (JPA) that helps manage the workers compensation claims to maintain lower costs.

3. Self-Insurance Liabilities

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

15,102,524.00
15,102,524.00

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	15,102,542.00	15,102,524.00	15,102,524.00
b. Amount contributed (funded) for self-insurance programs	15,102,524.00	15,102,524.00	15,102,524.00

**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	2,217.0	2,180.0	2,180.0	2,180.0

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

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

No
----

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

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

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

--

Negotiations Settled

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

--

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


If Yes, date of Superintendent and CBO certification:

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


If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

**Negotiations Not Settled**

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

2,400,619
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7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
48,931,870	52,846,419	57,074,133
100.0%	100.0%	100.0%
0.0%	8.0%	8.0%

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

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

No		
----	--	--

**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
included in budget	2,569,771	2,631,939
	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)
No	No	No
No	No	No

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

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

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**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	1,255.0	1,195.6	1,195.6	1,195.6

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

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

No
----

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

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

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

--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

720,668
---------

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

7. Amount included for any tentative salary schedule increases

0	0	0
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**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)
24,689,752	26,664,932	28,798,127
100.0%	100.0%	100.0%
8.5%	8.0%	8.0%

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

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

No		
----	--	--

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
included in budget	352,597	356,796
	0.8%	0.8%

**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.):

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**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	258.3	247.1	247.1	247.1

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

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

No
----

If Yes, complete question 2.

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

--

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

386,768
---------

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	3,453,739	3,730,038	4,028,441
Percent of H&W cost paid by employer	86.0%	86.0%	86.0%
Percent projected change in H&W cost over prior year		8.0%	8.0%

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	included in budget	319,866	326,736
Percent change in step & column over prior year			

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	43,200	43,200	43,200
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

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

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

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

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

Yes
-----

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

Jun 24, 2021
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**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes
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**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)

A1 - cashflow projections attached A8. - Reports have been completed by the Fiscal Crisis Management Team (FCMAT) as well as the State Audit.

**End of School District Budget Criteria and Standards Review**

21-22 Adopted Budget Cash Flow  
Year 1 Projected Cash Flow



2021-22 FY	Object	2021-22 Beginning Balance	July 2021 Projected	August 2021 Projected	September 2021 Projected	October 2021 Projected	November 2021 Projected	December 2021 Projected	January 2022 Projected	February 2022 Projected	March 2022 Projected	April 2022 Projected
<b>A. BEGINNING CASH</b>	<b>9110</b>	<b>72,617,706</b>	<b>72,617,706</b>	<b>90,442,027</b>	<b>101,118,506</b>	<b>124,442,894</b>	<b>126,459,681</b>	<b>118,366,352</b>	<b>121,728,943</b>	<b>169,542,799</b>	<b>145,077,336</b>	<b>148,102,896</b>
<b>B. RECEIPTS</b>												
LCF Revenue Sources												
Principal Apportionment	8010-8019		11,728,827	11,728,827	40,307,404	21,111,889	21,111,889	40,307,404	21,111,889	25,132,046	44,327,561	25,132,046
Property Taxes	8020-8079		361	(4)	308	-	944,599	1,495,424	66,216,615	7,395	9,330	14,579,509
Miscellaneous Funds	8080-8099		817	(514,490)	(14,222)	(2,620,098)	(912,125)	-	(1,405,336)	854	(1,776,501)	(601,134)
Federal Revenues	8100-8299		5,022	42,482	1,693,297	951,885	1,455,274	3,261,061	5,153,156	160,611	5,940,358	1,371,190
Other State Revenues	8300-8599		808,709	1,879,255	2,610,194	2,040,738	3,610,310	5,161,014	4,221,263	1,562,350	3,344,755	3,643,713
Other Local Revenues	8600-8799		30,206	175,501	187,054	303,107	182,390	235,866	402,966	179,923	342,140	585,389
Interfund Transfers In	8910-8929		-	-	-	-	-	-	455,073	-	970,808	27,248
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-
Undefined Objects												
<b>TOTAL RECEIPTS</b>			<b>12,573,941</b>	<b>13,311,572</b>	<b>44,784,036</b>	<b>21,787,522</b>	<b>26,392,338</b>	<b>50,460,770</b>	<b>96,155,628</b>	<b>27,043,179</b>	<b>53,158,452</b>	<b>44,737,961</b>
<b>C. DISBURSEMENTS</b>												
Certificated Salaries	1000-1999		1,744,557	4,341,943	19,732,864	20,922,298	23,583,050	20,971,384	20,985,572	22,262,844	22,685,922	21,105,529
Classified Salaries	2000-2999		2,647,147	3,858,709	4,844,429	5,169,893	5,275,224	5,163,495	5,194,520	5,033,362	5,244,751	5,371,330
Employee Benefits	3000-3999		2,440,926	3,714,646	14,017,103	14,163,869	14,482,001	13,974,621	14,216,464	14,344,541	15,500,087	14,207,358
Books and Supplies	4000-4999		1,999,216	2,340,431	2,150,112	2,077,361	2,194,985	2,077,174	2,119,449	2,138,599	2,067,891	2,080,079
Services	5000-5999		1,897,008	3,696,879	4,624,965	7,409,841	6,283,814	7,030,884	5,092,401	6,453,775	6,508,684	6,463,737
Capital Outlay	6000-6599		35,597	298,613	101,038	57,498	44,277	65,801	84,691	32,802	48,964	100,092
Other Outgo	7000-7499		2,552	4,564	1,063	(27,341)	(1)	4,549	4,476	(49,168)	8,586	(1,352)
Interfund Transfers Out	7600-7629		92	-	-	-	-	-	-	-	-	-
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		<b>-</b>	<b>10,767,094</b>	<b>18,255,785</b>	<b>45,471,575</b>	<b>49,773,421</b>	<b>51,863,350</b>	<b>49,287,908</b>	<b>47,697,573</b>	<b>50,216,757</b>	<b>52,064,886</b>	<b>49,326,774</b>
<b>D. BALANCE SHEET ITEMS</b>												
Assets and Deferred Outflows												
Cash Not In Treasury	9111-9199	779,534	155,441	668	17,219	-	47,025	42,694	60,195	137,768	21,851	132,934
Accounts Receivable	9200-9299	166,174,167	34,697,027	22,102,640	24,068,140	30,047,376	17,258,274	2,230,564	(688,819)	603,598	3,892,509	(825,664)
Due From Other Funds	9310	(1,390)	(1,768)	-	-	-	-	-	-	-	-	-
Stores	9320	103,796	-	3,798	4,792	20,872	310	3,686	-	1,683	20,834	45,685
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects												
<b>SUBTOTAL ASSETS</b>		<b>167,056,108</b>	<b>34,850,700</b>	<b>22,107,107</b>	<b>24,090,151</b>	<b>30,068,247</b>	<b>17,305,610</b>	<b>2,276,944</b>	<b>(628,624)</b>	<b>743,049</b>	<b>3,935,194</b>	<b>(647,045)</b>
Liabilities and Deferred Inflows												
Accounts Payable	9500-9599	(39,518,938)	(18,834,814)	(6,486,415)	(78,224)	(65,562)	72,073	(87,216)	(15,574)	(2,034,935)	(2,003,199)	(2,013,188)
Due To Other Funds	9610	1,588	1,588	-	-	-	-	-	-	-	-	-
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenues	9650	-	-	-	-	-	-	-	-	-	-	-
Deferred Inflows of Resources	9690	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects												
<b>SUBTOTAL LIABILITIES</b>		<b>(39,517,350)</b>	<b>(18,833,226)</b>	<b>(6,486,415)</b>	<b>(78,224)</b>	<b>(65,562)</b>	<b>72,073</b>	<b>(87,216)</b>	<b>(15,574)</b>	<b>(2,034,935)</b>	<b>(2,003,199)</b>	<b>(2,013,188)</b>
Nonoperating												
Suspense Clearing	9910											
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>127,538,758</b>	<b>16,017,474</b>	<b>15,620,691</b>	<b>24,011,927</b>	<b>30,002,686</b>	<b>17,377,683</b>	<b>2,189,728</b>	<b>(644,198)</b>	<b>(1,291,886)</b>	<b>1,931,995</b>	<b>(2,660,232)</b>
<b>E. NET INCREASE/DECREASE B - C + D</b>		<b>127,538,758</b>	<b>17,824,321</b>	<b>10,676,478</b>	<b>23,324,388</b>	<b>2,016,788</b>	<b>(8,093,330)</b>	<b>3,362,591</b>	<b>47,813,856</b>	<b>(24,465,463)</b>	<b>3,025,561</b>	<b>(7,249,045)</b>
<b>F. ENDING CASH (A + E)</b>			<b>90,442,027</b>	<b>101,118,506</b>	<b>124,442,894</b>	<b>126,459,681</b>	<b>118,366,352</b>	<b>121,728,943</b>	<b>169,542,799</b>	<b>145,077,336</b>	<b>148,102,896</b>	<b>140,853,851</b>
G. Ending Cash, Plus Cash Accruals and Adjustments			200,156,464									

21-22 Adopted Budget Cash Flow



Year 1 Projected Cash Flow

May 2022 Projected	June 2022 Projected	Accrual Projected	Adjustments	Total Projected	Budget
140,853,851	144,353,333			\$ -	\$ -
25,132,046	19,195,515	25,132,046	-	\$ 331,459,392	\$ 331,459,392
26,034,892	5,841,925	-	-	\$ 115,130,354	\$ 115,130,354
3,649	(3,675,040)	(2,326,061)	-	\$ (13,839,687)	\$ (13,839,687)
360,627	14,018,230	11,780,459	-	\$ 46,193,654	\$ 46,193,654
2,837,949	5,335,813	14,671,930	22,211,723	\$ 73,939,718	\$ 73,939,718
500,756	253,012	3,007,335	-	\$ 6,385,645	\$ 6,385,645
-	489,293	373,879	-	\$ 2,316,301	\$ 2,316,301
-	-	-	-	\$ -	\$ -
-	-	-	-	\$ -	\$ -
<b>54,869,918</b>	<b>41,458,748</b>	<b>52,639,588</b>	<b>22,211,723</b>	<b>561,585,377</b>	<b>561,585,377</b>
20,866,309	21,903,976	4,699,604	\$ -	\$ 225,805,852	\$ 225,805,852
5,922,597	5,510,468	2,154,388	\$ -	\$ 61,390,315	\$ 61,390,315
14,220,996	14,490,703	17,110,108	\$ 22,211,723	\$ 189,095,145	\$ 189,095,145
2,214,455	2,350,503	3,633,944	\$ -	\$ 29,444,199	\$ 29,444,199
6,824,767	7,429,170	11,360,447	\$ -	\$ 81,076,373	\$ 81,076,373
127,933	121,265	662,949	\$ -	\$ 1,781,522	\$ 1,781,522
2,051	22,177	(122,337)	\$ -	\$ (150,180)	\$ (150,180)
-	240,161	25,747	\$ -	\$ 266,000	\$ 266,000
-	-	-	\$ -	\$ -	\$ -
<b>50,179,108</b>	<b>52,068,423</b>	<b>39,524,850</b>	<b>22,211,723</b>	<b>588,709,226</b>	<b>588,709,226</b>
105,657	58,081	-		\$ 779,534	
687,565	(11,723,097)	43,824,056		\$ 166,174,167	
-	378	-		\$ (1,390)	
1,913	222	-		\$ 103,796	
-	-	-		\$ -	
-	-	-		\$ -	
-	-	-		\$ -	
-	-	-		\$ -	
<b>795,134</b>	<b>(11,664,416)</b>	<b>43,824,056</b>	<b>-</b>	<b>167,056,108</b>	
(1,986,463)	(5,985,421)	-		\$ (39,518,938)	
-	-	-		\$ 1,588	
-	-	-		\$ -	
-	-	-		\$ -	
-	-	-		\$ -	
-	-	-	\$ -	\$ -	
<b>(1,986,463)</b>	<b>(5,985,421)</b>	<b>-</b>	<b>-</b>	<b>(39,517,350)</b>	
-	-	-		\$ -	
<b>(1,191,329)</b>	<b>(17,649,837)</b>	<b>43,824,056</b>	<b>-</b>	<b>127,538,758</b>	
<b>3,499,482</b>	<b>(28,259,512)</b>	<b>56,938,794</b>	<b>-</b>	<b>100,414,909</b>	<b>\$ (27,123,849)</b>
<b>144,353,333</b>	<b>116,093,821</b>			\$ 173,032,615	

21-22 Adopted Budget Cash Flow



Year 2 Projected Cash Flow

2022-23 FY	Object	2022-23 FY Beginning Balance	July 2022 Projected	August 2022 Projected	September 2022 Projected	October 2022 Projected	November 2022 Projected	December 2022 Projected	January 2023 Projected	February 2023 Projected	March 2023 Projected	April 2023 Projected
<b>A. BEGINNING CASH</b>	<b>9110</b>	<b>116,093,821</b>	<b>116,093,821</b>	<b>134,903,616</b>	<b>130,770,931</b>	<b>141,787,028</b>	<b>127,227,437</b>	<b>109,069,600</b>	<b>111,460,569</b>	<b>160,974,647</b>	<b>134,175,036</b>	<b>131,581,120</b>
<b>B. RECEIPTS</b>												
LCF Revenue Sources												
Principal Apportionment	8010-8019		13,043,203	13,043,203	42,336,344	23,477,766	23,477,766	42,336,344	23,477,766	23,477,766	42,336,344	23,477,766
Property Taxes	8020-8079		361	(4)	308	-	944,599	1,495,424	66,216,615	7,395	9,330	14,579,509
Miscellaneous Funds	8080-8099		817	(514,490)	(14,222)	(2,620,098)	(912,125)	-	(1,405,336)	854	(1,776,501)	(601,134)
Federal Revenues	8100-8299		4,350	36,800	1,466,808	824,564	1,260,621	2,824,872	4,463,887	139,129	5,145,795	1,187,785
Other State Revenues	8300-8599		808,709	1,879,255	2,610,194	2,040,738	3,610,310	5,161,014	4,221,263	1,562,350	3,344,755	3,643,713
Other Local Revenues	8600-8799		27,292	158,569	169,008	273,865	164,794	213,111	364,090	162,564	309,132	528,913
Interfund Transfers In	8910-8929		-	-	-	-	-	-	455,073	-	970,808	27,248
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-
Undefined Objects												
<b>TOTAL RECEIPTS</b>			<b>13,884,732</b>	<b>14,603,334</b>	<b>46,568,440</b>	<b>23,996,836</b>	<b>28,545,966</b>	<b>52,030,766</b>	<b>97,793,359</b>	<b>25,350,058</b>	<b>50,339,664</b>	<b>42,843,800</b>
<b>C. DISBURSEMENTS</b>												
Certificated Salaries	1000-1999		1,823,025	4,537,237	20,620,422	21,863,356	24,643,785	21,914,649	21,929,476	23,264,198	23,706,305	22,054,828
Classified Salaries	2000-2999		2,681,824	3,909,257	4,907,890	5,237,617	5,344,328	5,231,135	5,262,567	5,099,298	5,313,456	5,441,693
Employee Benefits	3000-3999		2,593,669	3,947,094	14,894,239	15,050,189	15,388,228	14,849,099	15,106,075	15,242,167	16,470,022	15,096,399
Books and Supplies	4000-4999		1,787,109	3,101,173	845,916	447,706	900,689	446,984	609,793	683,540	411,235	458,173
Services	5000-5999		1,822,056	4,045,901	4,177,730	7,539,913	6,148,642	7,071,690	4,676,581	6,358,638	6,426,481	6,370,947
Capital Outlay	6000-6599		35,597	298,613	101,038	57,498	44,277	65,801	84,691	32,802	48,964	100,092
Other Outgo	7000-7499		2,552	4,564	1,063	(27,341)	(1)	4,549	4,476	(49,168)	8,586	(1,352)
Interfund Transfers Out	7600-7629		92	-	-	-	-	-	-	-	-	-
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		<b>-</b>	<b>10,745,924</b>	<b>19,843,839</b>	<b>45,548,298</b>	<b>50,168,939</b>	<b>52,469,948</b>	<b>49,583,906</b>	<b>47,673,658</b>	<b>50,631,476</b>	<b>52,385,050</b>	<b>49,520,780</b>
<b>D. BALANCE SHEET ITEMS</b>												
Assets and Deferred Outflows												
Cash Not In Treasury	9111-9199		-	-	-	-	-	-	-	-	-	-
Accounts Receivable	9200-9299	96,463,644	34,508,619	7,595,206	10,074,191	11,678,083	5,694,060	31,339	(590,046)	517,045	1,454,970	(707,268)
Due From Other Funds	9310	-	-	-	-	-	-	-	-	-	-	-
Stores	9320	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects												
<b>SUBTOTAL ASSETS</b>		<b>96,463,644</b>	<b>34,508,619</b>	<b>7,595,206</b>	<b>10,074,191</b>	<b>11,678,083</b>	<b>5,694,060</b>	<b>31,339</b>	<b>(590,046)</b>	<b>517,045</b>	<b>1,454,970</b>	<b>(707,268)</b>
Liabilities and Deferred Inflows												
Accounts Payable	9500-9599	(39,524,850)	(18,837,632)	(6,487,386)	(78,236)	(65,571)	72,084	(87,229)	(15,577)	(2,035,239)	(2,003,499)	(2,013,489)
Due To Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenues	9650	-	-	-	-	-	-	-	-	-	-	-
Deferred Inflows of Resources	9690	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects												
<b>SUBTOTAL LIABILITIES</b>		<b>(39,524,850)</b>	<b>(18,837,632)</b>	<b>(6,487,386)</b>	<b>(78,236)</b>	<b>(65,571)</b>	<b>72,084</b>	<b>(87,229)</b>	<b>(15,577)</b>	<b>(2,035,239)</b>	<b>(2,003,499)</b>	<b>(2,013,489)</b>
Nonoperating												
Suspense Clearing	9910											
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>56,938,794</b>	<b>15,670,987</b>	<b>1,107,821</b>	<b>9,995,955</b>	<b>11,612,512</b>	<b>5,766,145</b>	<b>(55,890)</b>	<b>(605,623)</b>	<b>(1,518,194)</b>	<b>(548,529)</b>	<b>(2,720,757)</b>
<b>E. NET INCREASE/DECREASE B - C + D</b>		<b>56,938,794</b>	<b>18,809,795</b>	<b>(4,132,685)</b>	<b>11,016,097</b>	<b>(14,559,591)</b>	<b>(18,157,837)</b>	<b>2,390,969</b>	<b>49,514,078</b>	<b>(26,799,611)</b>	<b>(2,593,916)</b>	<b>(9,397,738)</b>
<b>F. ENDING CASH (A + E)</b>			<b>134,903,616</b>	<b>130,770,931</b>	<b>141,787,028</b>	<b>127,227,437</b>	<b>109,069,600</b>	<b>111,460,569</b>	<b>160,974,647</b>	<b>134,175,036</b>	<b>131,581,120</b>	<b>122,183,382</b>
G. Ending Cash, Plus Cash Accruals and Adjustments			173,032,615									

21-22 Adopted Budget Cash Flow

Year 2 Projected Cash Flow



May 2023 Projected	June 2023 Projected	Accrual Projected	Adjustments	Total Projected	Budget
122,183,382	123,066,090			\$ -	\$ -
23,477,766	42,336,344	-		\$ 336,298,380	\$ 336,298,380
26,034,892	5,841,925	-	\$ -	\$ 115,130,354	\$ 115,130,354
3,649	(3,675,040)	(2,326,061)	\$ -	\$ (13,839,687)	\$ (13,839,687)
312,390	12,143,198	10,204,743	\$ -	\$ 40,014,943	\$ 40,014,943
2,837,949	5,335,813	14,671,930	\$ 22,211,723	\$ 73,939,718	\$ 73,939,718
452,445	228,602	2,717,202	\$ -	\$ 5,769,589	\$ 5,769,589
-	489,293	373,879	\$ -	\$ 2,316,301	\$ 2,316,301
-	-	-	\$ -	\$ -	\$ -
-	-	-	\$ -	\$ -	\$ -
<b>53,119,091</b>	<b>62,700,136</b>	<b>25,641,694</b>	<b>22,211,723</b>	<b>559,629,598</b>	<b>559,629,598</b>
21,804,848	22,889,188	4,910,986	\$ -	\$ 235,962,303	\$ 235,962,303
6,000,181	5,582,654	2,182,610	\$ -	\$ 62,194,510	\$ 62,194,510
15,110,891	15,397,475	18,180,792	\$ 22,211,723	\$ 199,538,059	\$ 199,538,059
975,672	1,499,609	13,994,787	\$ -	\$ 26,162,386	\$ 26,162,386
6,817,020	7,563,795	14,036,491	\$ -	\$ 83,055,885	\$ 83,055,885
127,933	121,265	662,949	\$ -	\$ 1,781,522	\$ 1,781,522
2,051	22,177	(122,337)	\$ -	\$ (150,180)	\$ (150,180)
-	240,161	25,747	\$ -	\$ 266,000	\$ 266,000
-	-	-	\$ -	\$ -	\$ -
<b>50,838,596</b>	<b>53,316,323</b>	<b>53,872,025</b>	<b>22,211,723</b>	<b>608,810,485</b>	<b>608,810,485</b>
-	-	-		\$ -	
588,972	(11,921,439)	37,539,913		\$ 96,463,644	
-	-	-		\$ -	
-	-	-		\$ -	
-	-	-		\$ -	
-	-	-		\$ -	
-	-	-		\$ -	
-	-	-		\$ -	
<b>588,972</b>	<b>(11,921,439)</b>	<b>37,539,913</b>	<b>-</b>	<b>96,463,644</b>	
(1,986,760)	(5,986,317)	-		\$ (39,524,850)	
-	-	-		\$ -	
-	-	-		\$ -	
-	-	-		\$ -	
-	-	-		\$ -	
-	-	-	\$ -	\$ -	
<b>(1,986,760)</b>	<b>(5,986,317)</b>	<b>-</b>	<b>-</b>	<b>(39,524,850)</b>	
-	-	-		\$ -	
<b>(1,397,788)</b>	<b>(17,907,756)</b>	<b>37,539,913</b>	<b>-</b>	<b>56,938,794</b>	
882,707	(8,523,943)	9,309,582	-	7,757,907	\$ (49,180,887)
<b>123,066,090</b>	<b>114,542,146</b>			\$ 123,851,728	



21-22 Adopted Budget Cash Flow



Year 3 Projected Cash Flow

2023-24 FY	Object	Beginning Balance	July 2023 Projected	August 2023 Projected	September 2023 Projected	October 2023 Projected	November 2023 Projected	December 2023 Projected	January 2024 Projected	February 2024 Projected	March 2024 Projected	April 2024 Projected
<b>A. BEGINNING CASH</b>	<b>9110</b>	<b>114,542,146</b>	<b>114,542,146</b>	<b>96,182,826</b>	<b>97,654,391</b>	<b>108,783,171</b>	<b>94,570,055</b>	<b>76,656,038</b>	<b>79,666,038</b>	<b>129,674,443</b>	<b>105,168,479</b>	<b>104,680,739</b>
<b>B. RECEIPTS</b>												
LCF Revenue Sources												
Principal Apportionment	8010-8019		13,511,701	13,511,701	42,986,377	24,321,063	24,321,063	42,986,377	24,321,063	24,321,063	42,986,377	24,321,063
Property Taxes	8020-8079		361	(4)	308	-	944,599	1,495,424	66,216,615	7,395	9,330	14,579,509
Miscellaneous Funds	8080-8099		817	(514,490)	(14,222)	(2,620,098)	(912,125)	-	(1,405,336)	854	(1,776,501)	(601,134)
Federal Revenues	8100-8299		4,350	36,800	1,466,808	824,564	1,260,621	2,824,872	4,463,887	139,129	5,145,795	1,187,785
Other State Revenues	8300-8599		808,709	1,879,255	2,610,194	2,040,738	3,610,310	5,161,014	4,221,263	1,562,350	3,344,755	3,643,713
Other Local Revenues	8600-8799		27,292	158,569	169,008	273,865	164,794	213,111	364,090	162,564	309,132	528,913
Interfund Transfers In	8910-8929		-	-	-	-	-	-	455,073	-	970,808	27,248
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-
Undefined Objects												
<b>TOTAL RECEIPTS</b>			<b>14,353,230</b>	<b>15,071,832</b>	<b>47,218,473</b>	<b>24,840,132</b>	<b>29,389,262</b>	<b>52,680,799</b>	<b>98,636,655</b>	<b>26,193,355</b>	<b>50,989,696</b>	<b>43,687,096</b>
<b>C. DISBURSEMENTS</b>												
Certificated Salaries	1000-1999		1,783,264	4,438,279	20,170,685	21,386,509	24,106,296	21,436,684	21,451,187	22,756,799	23,189,263	21,573,805
Classified Salaries	2000-2999		2,667,183	3,887,915	4,881,096	5,209,024	5,315,152	5,202,577	5,233,837	5,071,459	5,284,448	5,411,985
Employee Benefits	3000-3999		2,681,754	4,081,142	15,400,065	15,561,311	15,910,831	15,353,392	15,619,095	15,759,809	17,029,364	15,609,091
Books and Supplies	4000-4999		169,929	1,691,479	842,807	518,397	1,042,904	517,561	706,076	791,468	476,168	530,517
Services	5000-5999		728,087	2,950,705	4,096,777	7,535,755	6,145,251	7,067,790	4,674,002	6,355,131	6,422,937	6,367,433
Capital Outlay	6000-6599		35,597	298,613	101,038	57,498	44,277	65,801	84,691	32,802	48,964	100,092
Other Outgo	7000-7499		2,552	4,564	1,063	(27,341)	(1)	4,549	4,476	(49,168)	8,586	(1,352)
Interfund Transfers Out	7600-7629		92	-	-	-	-	-	-	-	-	-
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		<b>-</b>	<b>8,068,458</b>	<b>17,352,697</b>	<b>45,493,531</b>	<b>50,241,154</b>	<b>52,564,709</b>	<b>49,648,353</b>	<b>47,773,365</b>	<b>50,718,301</b>	<b>52,459,730</b>	<b>49,591,572</b>
<b>D. BALANCE SHEET ITEMS</b>												
Assets and Deferred Outflows												
Cash Not In Treasury	9111-9199		-	-	-	-	-	-	-	-	-	-
Accounts Receivable	9200-9299	63,181,606	6,391,236.29	4,677,292.73	9,503,609.86	11,236,081.18	5,478,546.68	30,153.06	(567,713.64)	497,475.45	1,399,900.77	(680,499.02)
Due From Other Funds	9310	-	-	-	-	-	-	-	-	-	-	-
Stores	9320	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects												
<b>SUBTOTAL ASSETS</b>		<b>63,181,606</b>	<b>6,391,236</b>	<b>4,677,293</b>	<b>9,503,610</b>	<b>11,236,081</b>	<b>5,478,547</b>	<b>30,153</b>	<b>(567,714)</b>	<b>497,475</b>	<b>1,399,901</b>	<b>(680,499)</b>
Liabilities and Deferred Inflows												
Accounts Payable	9500-9599	(53,872,025)	(31,035,329)	(924,863)	(99,771)	(48,176)	(217,117)	(52,599)	(287,172)	(478,494)	(417,607)	(1,027,460)
Due To Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenues	9650	-	-	-	-	-	-	-	-	-	-	-
Deferred Inflows of Resources	9690	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects												
<b>SUBTOTAL LIABILITIES</b>		<b>(53,872,025)</b>	<b>(31,035,329)</b>	<b>(924,863)</b>	<b>(99,771)</b>	<b>(48,176)</b>	<b>(217,117)</b>	<b>(52,599)</b>	<b>(287,172)</b>	<b>(478,494)</b>	<b>(417,607)</b>	<b>(1,027,460)</b>
Nonoperating												
Suspense Clearing	9910											
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>9,309,582</b>	<b>(24,644,093)</b>	<b>3,752,430</b>	<b>9,403,839</b>	<b>11,187,905</b>	<b>5,261,430</b>	<b>(22,446)</b>	<b>(854,886)</b>	<b>18,982</b>	<b>982,294</b>	<b>(1,707,959)</b>
<b>E. NET INCREASE/DECREASE B - C + D</b>		<b>9,309,582</b>	<b>(18,359,320)</b>	<b>1,471,565</b>	<b>11,128,781</b>	<b>(14,213,116)</b>	<b>(17,914,017)</b>	<b>3,010,000</b>	<b>50,008,405</b>	<b>(24,505,964)</b>	<b>(487,740)</b>	<b>(7,612,435)</b>
<b>F. ENDING CASH (A + E)</b>			<b>96,182,826</b>	<b>97,654,391</b>	<b>108,783,171</b>	<b>94,570,055</b>	<b>76,656,038</b>	<b>79,666,038</b>	<b>129,674,443</b>	<b>105,168,479</b>	<b>104,680,739</b>	<b>97,068,304</b>
G. Ending Cash, Plus Cash Accruals and Adjustments			123,851,728									

21-22 Adopted Budget Cash Flow



Year 3 Projected Cash Flow

May 2024 Projected	June 2024 Projected	Accrual Projected	Adjustments	Total Projected	Budget
97,068,304	100,595,777			\$ -	\$ -
24,321,063	42,986,377	-	-	\$ 344,895,285	\$ 344,895,285
26,034,892	5,841,925	-	-	\$ 115,130,354	\$ 115,130,354
3,649	(3,675,040)	(2,326,061)	-	\$ (13,839,687)	\$ (13,839,687)
312,390	12,143,198	10,204,743	-	\$ 40,014,943	\$ 40,014,943
2,837,949	5,335,813	14,671,930	22,211,723	\$ 73,939,718	\$ 73,939,718
452,445	228,602	2,717,202	-	\$ 5,769,589	\$ 5,769,589
-	489,293	373,879	-	\$ 2,316,301	\$ 2,316,301
-	-	-	-	\$ -	\$ -
-	-	-	-	\$ -	\$ -
<b>53,962,388</b>	<b>63,350,168</b>	<b>25,641,694</b>	<b>22,211,723</b>	<b>568,226,503</b>	<b>568,226,503</b>
21,329,278	22,389,968	4,803,876	-	\$ 230,815,892	\$ 230,815,892
5,967,424	5,552,176	2,170,694	-	\$ 61,854,971	\$ 61,854,971
15,624,075	15,920,391	18,798,233	22,211,723	\$ 205,560,275	\$ 205,560,275
1,129,727	1,736,390	16,204,504	-	\$ 26,357,928	\$ 26,357,928
6,813,260	7,559,623	14,028,750	-	\$ 80,745,500	\$ 80,745,500
127,933	121,265	662,949	-	\$ 1,781,522	\$ 1,781,522
2,051	22,177	(122,337)	-	\$ (150,180)	\$ (150,180)
-	240,161	25,747	-	\$ 266,000	\$ 266,000
-	-	-	-	\$ -	\$ -
<b>50,993,747</b>	<b>53,542,152</b>	<b>56,572,417</b>	<b>22,211,723</b>	<b>607,231,908</b>	<b>607,231,908</b>
-	-	-	-	\$ -	
566,679.66	(11,470,226.00)	36,119,069	-	\$ 63,181,606	
-	-	-	-	\$ -	
-	-	-	-	\$ -	
-	-	-	-	\$ -	
-	-	-	-	\$ -	
-	-	-	-	\$ -	
<b>566,680</b>	<b>(11,470,226)</b>	<b>36,119,069</b>	<b>-</b>	<b>63,181,606</b>	\$ -
(7,847)	(5,466,960)	(13,808,631)	-	\$ (53,872,025)	
-	-	-	-	\$ -	
-	-	-	-	\$ -	
-	-	-	-	\$ -	
-	-	-	-	\$ -	
<b>(7,847)</b>	<b>(5,466,960)</b>	<b>(13,808,631)</b>	<b>-</b>	<b>(53,872,025)</b>	\$ -
-	-	-	-	\$ -	
558,832	(16,937,186)	22,310,438	-	9,309,582	
3,527,473	(7,129,170)	(8,620,285)	-	(29,695,823)	\$ (39,005,405)
<b>100,595,777</b>	<b>93,466,608</b>			\$ 84,846,323	