



BUDGET ADOPTION CERTIFICATION

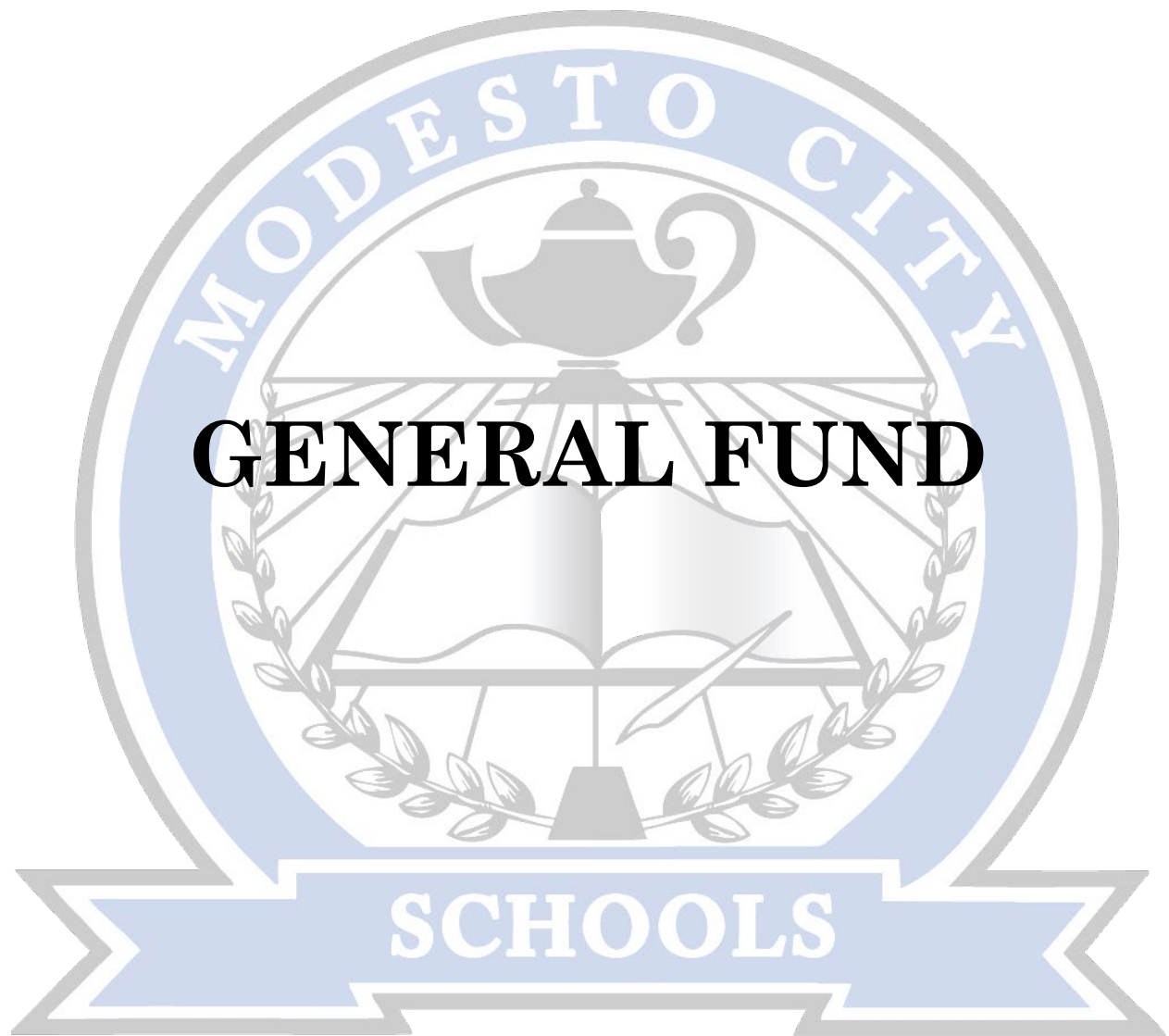
2020/21

ESTIMATED ACTUALS

2021/22

PROPOSED BUDGET

June 21, 2021



GENERAL FUND

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		320,364,292.00	4,300,000.00	324,664,292.00	342,005,763.00	4,300,000.00	346,305,763.00	6.7%
2) Federal Revenue	8100-8299		0.00	103,652,252.00	103,652,252.00	0.00	20,868,360.00	20,868,360.00	-79.9%
3) Other State Revenue	8300-8599		5,611,741.00	47,941,657.00	53,553,398.00	5,537,661.00	40,297,096.00	45,834,757.00	-14.4%
4) Other Local Revenue	8600-8799		2,568,767.00	4,914,143.00	7,482,910.00	2,228,960.00	1,375,316.00	3,604,276.00	-51.8%
5) TOTAL, REVENUES			328,544,800.00	160,808,052.00	489,352,852.00	349,772,384.00	66,840,772.00	416,613,156.00	-14.9%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		140,426,706.00	35,782,295.00	176,209,001.00	140,579,710.00	31,701,837.00	172,281,547.00	-2.2%
2) Classified Salaries	2000-2999		43,369,794.00	20,879,561.00	64,249,355.00	44,195,654.00	20,111,000.00	64,306,654.00	0.1%
3) Employee Benefits	3000-3999		57,486,212.00	39,190,729.00	96,676,941.00	64,481,756.00	40,665,443.00	105,147,199.00	8.8%
4) Books and Supplies	4000-4999		13,978,553.00	30,358,605.00	44,337,158.00	16,102,115.00	4,406,556.00	20,508,671.00	-53.7%
5) Services and Other Operating Expenditures	5000-5999		26,407,332.00	68,374,760.00	94,782,092.00	22,842,621.00	20,107,205.00	42,949,826.00	-54.7%
6) Capital Outlay	6000-6999		1,203,000.00	4,285,365.00	5,488,365.00	1,216,000.00	160,000.00	1,376,000.00	-74.9%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		5,977,092.00	6,060,582.00	12,037,674.00	6,519,433.00	3,670,000.00	10,189,433.00	-15.4%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(6,303,847.00)	4,770,552.00	(1,533,295.00)	(2,441,359.00)	935,661.00	(1,505,698.00)	-1.8%
9) TOTAL, EXPENDITURES			282,544,842.00	209,702,449.00	492,247,291.00	293,495,930.00	121,757,702.00	415,253,632.00	-15.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			45,999,958.00	(48,894,397.00)	(2,894,439.00)	56,276,454.00	(54,916,930.00)	1,359,524.00	-147.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		5,533,800.00	444,099.00	5,977,899.00	2,338,650.00	436,446.00	2,775,096.00	-53.6%
b) Transfers Out	7600-7629		7,521,500.00	2,081,781.00	9,603,281.00	7,677,500.00	2,087,000.00	9,764,500.00	1.7%
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		(54,105,963.00)	54,105,963.00	0.00	(57,293,985.00)	57,293,985.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(56,093,663.00)	52,468,281.00	(3,625,382.00)	(62,632,835.00)	55,643,431.00	(6,989,404.00)	92.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,093,705.00)	3,573,884.00	(6,519,821.00)	(6,356,381.00)	726,501.00	(5,629,880.00)	-13.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	97,315,651.78	7,019,046.75	104,334,698.53	90,782,507.78	10,592,930.75	101,375,438.53	-2.8%
b) Audit Adjustments		9793	3,560,561.00	0.00	3,560,561.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			100,876,212.78	7,019,046.75	107,895,259.53	90,782,507.78	10,592,930.75	101,375,438.53	-6.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			100,876,212.78	7,019,046.75	107,895,259.53	90,782,507.78	10,592,930.75	101,375,438.53	-6.0%
2) Ending Balance, June 30 (E + F1e)			90,782,507.78	10,592,930.75	101,375,438.53	84,426,126.78	11,319,431.75	95,745,558.53	-5.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	750,000.00	0.00	750,000.00	750,000.00	0.00	750,000.00	0.0%
Prepaid Items		9713	700,000.00	0.00	700,000.00	700,000.00	0.00	700,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	10,592,930.75	10,592,930.75	0.00	11,319,431.75	11,319,431.75	6.9%
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	28,403,407.00	0.00	28,403,407.00	28,196,270.00	0.00	28,196,270.00	-0.7%
County Cash FMV Adjustment	0000	9780				1,509,783.00		1,509,783.00	
LCAP Supplemental & Concentration	0000	9780				26,436,487.00		26,436,487.00	
Onetime Expenditures	0000	9780				250,000.00		250,000.00	
County Cash FMV Adjustment	0000	9780	1,509,783.00		1,509,783.00				
LCAP Supplemental & Concentration	0000	9780	26,893,624.00		26,893,624.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	30,111,034.00	0.00	30,111,034.00	25,501,088.00	0.00	25,501,088.00	-15.3%
Unassigned/Unappropriated Amount		9790	30,668,066.78	0.00	30,668,066.78	29,128,768.78	0.00	29,128,768.78	-5.0%

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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	114,140,309.86	(37,125,437.96)	77,014,871.90				
1) Fair Value Adjustment to Cash in County Treasury		9111	1,509,783.00	0.00	1,509,783.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	150,000.00	0.00	150,000.00				
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	3,508.86	0.00	3,508.86				
3) Accounts Receivable		9200	224.53	280,744.27	280,968.80				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	624,398.84	0.00	624,398.84				
7) Prepaid Expenditures		9330	2,704,231.19	0.00	2,704,231.19				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			119,132,456.28	(36,844,693.69)	82,287,762.59				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	9,809,820.50	843.97	9,810,664.47				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			9,809,820.50	843.97	9,810,664.47				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

			2020-21 Estimated Actuals			2021-22 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(G9 + H2) - (I6 + J2)			109,322,635.78	(36,845,537.66)	72,477,098.12				

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	201,726,006.00	0.00	201,726,006.00	222,110,891.00	0.00	222,110,891.00	10.1%
Education Protection Account State Aid - Current Year		8012	60,097,929.00	0.00	60,097,929.00	60,999,555.00	0.00	60,999,555.00	1.5%
State Aid - Prior Years		8019	(272,680.00)	0.00	(272,680.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	657,289.00	0.00	657,289.00	657,289.00	0.00	657,289.00	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	183,088.00	0.00	183,088.00	183,088.00	0.00	183,088.00	0.0%
County & District Taxes Secured Roll Taxes		8041	64,776,196.00	0.00	64,776,196.00	64,776,196.00	0.00	64,776,196.00	0.0%
Unsecured Roll Taxes		8042	3,623,962.00	0.00	3,623,962.00	3,623,962.00	0.00	3,623,962.00	0.0%
Prior Years' Taxes		8043	162,967.00	0.00	162,967.00	162,967.00	0.00	162,967.00	0.0%
Supplemental Taxes		8044	1,229,027.00	0.00	1,229,027.00	1,229,027.00	0.00	1,229,027.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(5,394,266.00)	0.00	(5,394,266.00)	(5,394,266.00)	0.00	(5,394,266.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	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	1,075.00	0.00	1,075.00	1,075.00	0.00	1,075.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(538.00)	0.00	(538.00)	(538.00)	0.00	(538.00)	0.0%
Subtotal, LCFF Sources			326,790,055.00	0.00	326,790,055.00	348,349,246.00	0.00	348,349,246.00	6.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(2,000,000.00)		(2,000,000.00)	(2,000,000.00)		(2,000,000.00)	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	(4,425,763.00)	0.00	(4,425,763.00)	(4,343,483.00)	0.00	(4,343,483.00)	-1.9%
Property Taxes Transfers		8097	0.00	4,300,000.00	4,300,000.00	0.00	4,300,000.00	4,300,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			320,364,292.00	4,300,000.00	324,664,292.00	342,005,763.00	4,300,000.00	346,305,763.00	6.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	5,431,943.00	5,431,943.00	0.00	5,415,000.00	5,415,000.00	-0.3%
Special Education Discretionary Grants		8182	0.00	708,288.00	708,288.00	0.00	552,095.00	552,095.00	-22.1%
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		14,515,032.00	14,515,032.00		9,717,252.00	9,717,252.00	-33.1%
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		1,925,120.00	1,925,120.00		1,249,807.00	1,249,807.00	-35.1%
Title III, Part A, Immigrant Student Program	4201	8290		62,011.00	62,011.00		0.00	0.00	-100.0%

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Title III, Part A, English Learner									
Program	4203	8290		1,520,442.00	1,520,442.00		716,853.00	716,853.00	-52.9%
Public Charter Schools Grant									
Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,								
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		4,420,914.00	4,420,914.00		2,344,624.00	2,344,624.00	-47.0%
Career and Technical									
Education	3500-3599	8290		546,284.00	546,284.00		472,729.00	472,729.00	-13.5%
All Other Federal Revenue	All Other	8290	0.00	74,522,218.00	74,522,218.00	0.00	400,000.00	400,000.00	-99.5%
TOTAL, FEDERAL REVENUE			0.00	103,652,252.00	103,652,252.00	0.00	20,868,360.00	20,868,360.00	-79.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		12,700,000.00	12,700,000.00		13,000,000.00	13,000,000.00	2.4%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,321,240.00	0.00	1,321,240.00	1,300,000.00	0.00	1,300,000.00	-1.6%
Lottery - Unrestricted and Instructional Materials		8560	4,215,501.00	1,481,121.00	5,696,622.00	4,162,661.00	1,359,802.00	5,522,463.00	-3.1%
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		3,954,986.00	3,954,986.00		3,518,294.00	3,518,294.00	-11.0%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,936,482.00	1,936,482.00		32,865.00	32,865.00	-98.3%
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	75,000.00	27,869,068.00	27,944,068.00	75,000.00	22,386,135.00	22,461,135.00	-19.6%
TOTAL, OTHER STATE REVENUE			5,611,741.00	47,941,657.00	53,553,398.00	5,537,661.00	40,297,096.00	45,834,757.00	-14.4%

			2020-21 Estimated Actuals			2021-22 Budget			
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Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	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	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	157,680.00	0.00	157,680.00	157,680.00	0.00	157,680.00	0.0%
Interest		8660	1,500,000.00	0.00	1,500,000.00	1,300,000.00	0.00	1,300,000.00	-13.3%
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	129,000.00	1,619,785.00	1,748,785.00	174,000.00	193,116.00	367,116.00	-79.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

			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)	
Description	Resource Codes	Object Codes							
(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	777,087.00	2,394,358.00	3,171,445.00	592,280.00	292,200.00	884,480.00	-72.1%
Tuition		8710	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		600,000.00	600,000.00		590,000.00	590,000.00	-1.7%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,568,767.00	4,914,143.00	7,482,910.00	2,228,960.00	1,375,316.00	3,604,276.00	-51.8%
TOTAL, REVENUES			328,544,800.00	160,808,052.00	489,352,852.00	349,772,384.00	66,840,772.00	416,613,156.00	-14.9%

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	112,800,554.00	25,244,756.00	138,045,310.00	113,529,363.00	22,135,457.00	135,664,820.00	-1.7%
Certificated Pupil Support Salaries		1200	9,616,067.00	6,087,225.00	15,703,292.00	9,222,446.00	6,594,576.00	15,817,022.00	0.7%
Certificated Supervisors' and Administrators' Salaries		1300	14,342,395.00	2,029,130.00	16,371,525.00	14,309,463.00	2,193,087.00	16,502,550.00	0.8%
Other Certificated Salaries		1900	3,667,690.00	2,421,184.00	6,088,874.00	3,518,438.00	778,717.00	4,297,155.00	-29.4%
TOTAL, CERTIFICATED SALARIES			140,426,706.00	35,782,295.00	176,209,001.00	140,579,710.00	31,701,837.00	172,281,547.00	-2.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,778,020.00	11,071,399.00	12,849,419.00	2,075,901.00	11,986,875.00	14,062,776.00	9.4%
Classified Support Salaries		2200	16,811,374.00	3,925,343.00	20,736,717.00	16,882,323.00	3,963,918.00	20,846,241.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	6,086,219.00	1,441,105.00	7,527,324.00	6,266,637.00	1,388,652.00	7,655,289.00	1.7%
Clerical, Technical and Office Salaries		2400	17,093,973.00	1,829,237.00	18,923,210.00	17,158,380.00	1,173,511.00	18,331,891.00	-3.1%
Other Classified Salaries		2900	1,600,208.00	2,612,477.00	4,212,685.00	1,812,413.00	1,598,044.00	3,410,457.00	-19.0%
TOTAL, CLASSIFIED SALARIES			43,369,794.00	20,879,561.00	64,249,355.00	44,195,654.00	20,111,000.00	64,306,654.00	0.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	23,155,161.00	25,764,045.00	48,919,206.00	24,199,573.00	25,831,289.00	50,030,862.00	2.3%
PERS		3201-3202	8,891,625.00	4,188,249.00	13,079,874.00	10,065,462.00	4,515,827.00	14,581,289.00	11.5%
OASDI/Medicare/Alternative		3301-3302	5,597,287.00	2,218,750.00	7,816,037.00	5,500,756.00	2,047,279.00	7,548,035.00	-3.4%
Health and Welfare Benefits		3401-3402	8,988,225.00	2,709,043.00	11,697,268.00	10,256,902.00	3,989,561.00	14,246,463.00	21.8%
Unemployment Insurance		3501-3502	100,314.00	30,734.00	131,048.00	2,337,194.00	654,040.00	2,991,234.00	2182.5%
Workers' Compensation		3601-3602	3,374,691.00	989,145.00	4,363,836.00	3,327,071.00	930,243.00	4,257,314.00	-2.4%
OPEB, Allocated		3701-3702	1,558,301.00	338,148.00	1,896,449.00	1,589,753.00	323,655.00	1,913,408.00	0.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,820,608.00	2,952,615.00	8,773,223.00	7,205,045.00	2,373,549.00	9,578,594.00	9.2%
TOTAL, EMPLOYEE BENEFITS			57,486,212.00	39,190,729.00	96,676,941.00	64,481,756.00	40,665,443.00	105,147,199.00	8.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	5,850,674.00	1,554,434.00	7,405,108.00	2,031,000.00	1,046,391.00	3,077,391.00	-58.4%
Books and Other Reference Materials		4200	298,733.00	465,852.00	764,585.00	129,998.00	285,630.00	415,628.00	-45.6%
Materials and Supplies		4300	6,569,045.00	19,188,853.00	25,757,898.00	8,224,021.00	2,636,018.00	10,860,039.00	-57.8%

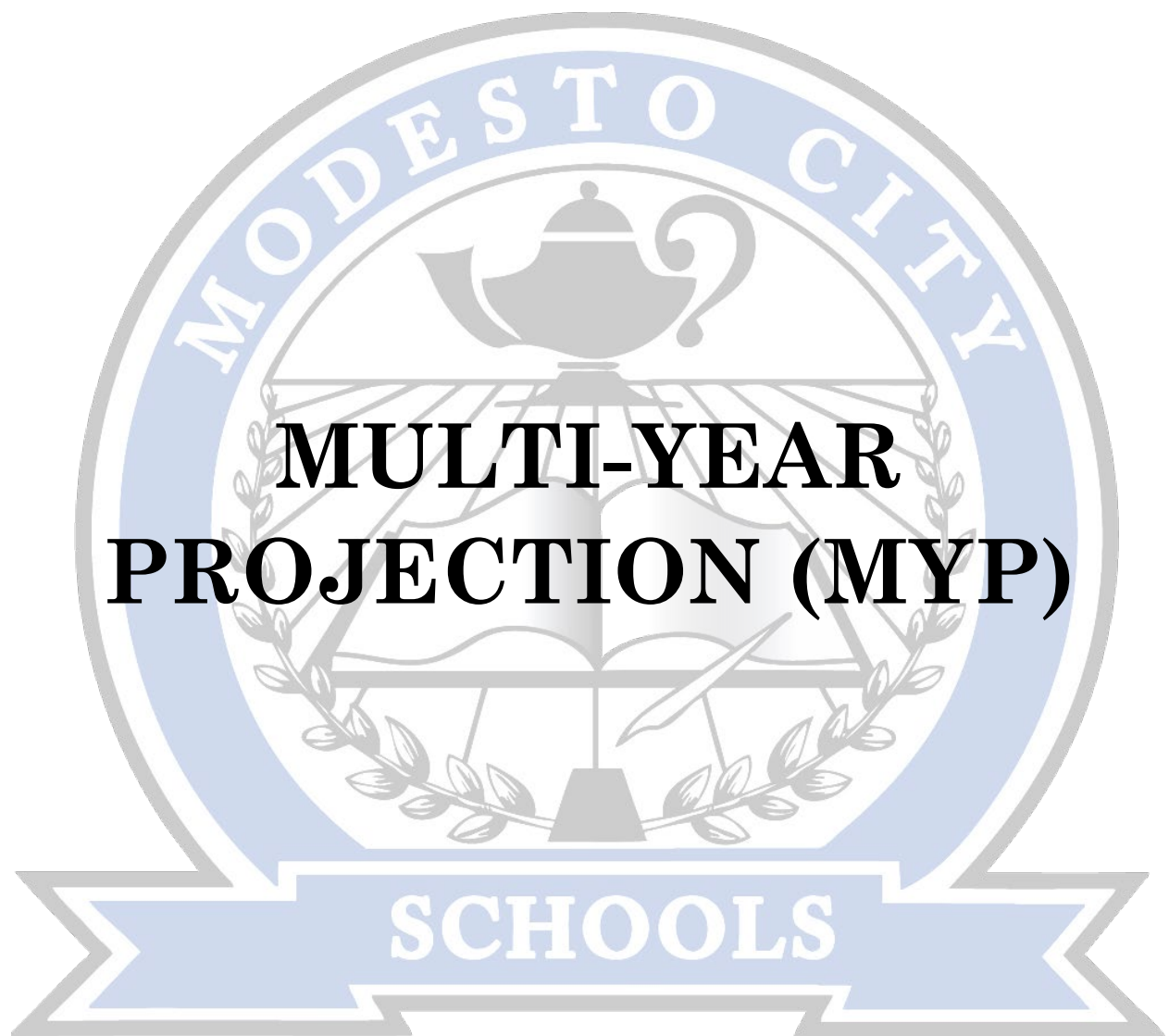
Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	1,260,101.00	9,149,466.00	10,409,567.00	5,717,096.00	438,517.00	6,155,613.00	-40.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,978,553.00	30,358,605.00	44,337,158.00	16,102,115.00	4,406,556.00	20,508,671.00	-53.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	4,538,800.00	11,180,607.00	15,719,407.00	3,752,170.00	9,219,686.00	12,971,856.00	-17.5%
Travel and Conferences		5200	483,374.00	591,639.00	1,075,013.00	576,554.00	463,443.00	1,039,997.00	-3.3%
Dues and Memberships		5300	178,440.00	32,524.00	210,964.00	151,336.00	7,400.00	158,736.00	-24.8%
Insurance		5400 - 5450	3,750,000.00	0.00	3,750,000.00	3,700,000.00	0.00	3,700,000.00	-1.3%
Operations and Housekeeping Services		5500	6,214,450.00	19,030.00	6,233,480.00	5,414,825.00	17,450.00	5,432,275.00	-12.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,322,107.00	2,295,489.00	3,617,596.00	1,163,771.00	1,207,202.00	2,370,973.00	-34.5%
Transfers of Direct Costs		5710	(411,102.00)	411,102.00	0.00	(364,868.00)	364,868.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(142,804.00)	1,906,928.00	1,764,124.00	(128,029.00)	(19,495.00)	(147,524.00)	-108.4%
Professional/Consulting Services and Operating Expenditures		5800	9,947,701.00	50,112,687.00	60,060,388.00	8,057,513.00	8,803,558.00	16,861,071.00	-71.9%
Communications		5900	526,366.00	1,824,754.00	2,351,120.00	519,349.00	43,093.00	562,442.00	-76.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,407,332.00	68,374,760.00	94,782,092.00	22,842,621.00	20,107,205.00	42,949,826.00	-54.7%

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	3,067,286.00	3,067,286.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	1,173,079.00	1,173,079.00	131,000.00	115,000.00	246,000.00	-79.0%
Equipment Replacement		6500	1,203,000.00	45,000.00	1,248,000.00	1,085,000.00	45,000.00	1,130,000.00	-9.5%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,203,000.00	4,285,365.00	5,488,365.00	1,216,000.00	160,000.00	1,376,000.00	-74.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	120,000.00	120,000.00	0.00	70,000.00	70,000.00	-41.7%
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	5,325,752.00	3,600,000.00	8,925,752.00	5,638,962.00	3,600,000.00	9,238,962.00	3.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	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	260,000.00	213,360.00	473,360.00	249,131.00	0.00	249,131.00	-47.4%
Other Debt Service - Principal		7439	391,340.00	2,127,222.00	2,518,562.00	631,340.00	0.00	631,340.00	-74.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,977,092.00	6,060,582.00	12,037,674.00	6,519,433.00	3,670,000.00	10,189,433.00	-15.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,770,552.00)	4,770,552.00	0.00	(935,661.00)	935,661.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,533,295.00)	0.00	(1,533,295.00)	(1,505,698.00)	0.00	(1,505,698.00)	-1.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,303,847.00)	4,770,552.00	(1,533,295.00)	(2,441,359.00)	935,661.00	(1,505,698.00)	-1.8%
TOTAL, EXPENDITURES			282,544,842.00	209,702,449.00	492,247,291.00	293,495,930.00	121,757,702.00	415,253,632.00	-15.6%

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	5,533,800.00	444,099.00	5,977,899.00	2,338,650.00	436,446.00	2,775,096.00	-53.6%
(a) TOTAL, INTERFUND TRANSFERS IN			5,533,800.00	444,099.00	5,977,899.00	2,338,650.00	436,446.00	2,775,096.00	-53.6%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	49,180.00	49,180.00	0.00	87,000.00	87,000.00	76.9%
To: Special Reserve Fund		7612	322,500.00	0.00	322,500.00	312,500.00	0.00	312,500.00	-3.1%
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	7,199,000.00	2,032,601.00	9,231,601.00	7,365,000.00	2,000,000.00	9,365,000.00	1.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,521,500.00	2,081,781.00	9,603,281.00	7,677,500.00	2,087,000.00	9,764,500.00	1.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(54,105,963.00)	54,105,963.00	0.00	(57,293,985.00)	57,293,985.00	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			(54,105,963.00)	54,105,963.00	0.00	(57,293,985.00)	57,293,985.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(56,093,663.00)	52,468,281.00	(3,625,382.00)	(62,632,835.00)	55,643,431.00	(6,989,404.00)	92.8%



MODESTO CITY SCHOOLS
2021-22 PROPOSED BUDGET
GENERAL FUND - UNRESTRICTED RESOURCES ONLY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

THREE-YEAR PROJECTION
2021-22 TO 2023-24

Description	Object Codes	Estimated Actuals 2020-21	Proposed 2021-22	Projected 2022-23	Projected 2023-24
A. REVENUES					
1) Local Control Funding Formula Sources - Current Year	8010-8099	320,636,972	342,005,763	342,971,792	353,611,257
Local Control Funding Formula Sources - Prior Year	8010-8099	(272,680)	-	-	-
2) Federal Sources	8100-8299	-	-	-	-
3) Other State Sources	8300-8599	5,611,741	5,537,661	5,537,661	5,537,661
4) Other Local Sources	8600-8799	2,568,767	2,228,960	2,228,960	2,228,960
5) TOTAL REVENUES		328,544,800	349,772,384	350,738,413	361,377,878
B. EXPENDITURES					
1) Certificated Salaries	1000-1999	140,426,706	140,579,710	141,965,457	143,385,112
2) Classified Salaries	2000-2999	43,369,794	44,195,654	44,637,611	45,083,987
3) Employee Benefits	3000-3999	57,486,212	64,481,756	67,071,651	67,992,382
4) Books, Supplies & Equipment	4000-4999	13,978,553	16,102,115	16,715,115	16,901,115
5) Services, Other Operating Services	5000-5999	26,407,332	22,842,621	22,707,621	22,707,621
6) Capital Outlay	6000-6999	1,203,000	1,216,000	993,000	993,000
7) Other Outgo	7100-7299 7400-7499	5,977,092	6,519,433	6,646,026	6,824,097
8) Direct Support/Indirect Cost	7300-7399	(6,303,847)	(2,441,359)	(1,360,371)	(2,110,371)
9) TOTAL EXPENDITURES		282,544,842	293,495,930	299,376,110	301,776,942
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)		45,999,958	56,276,454	51,362,303	59,600,936
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8910-8929	5,533,800	2,338,650	3,338,650	3,524,650
b) Transfers Out	7610-7629	7,521,500	7,677,500	7,677,500	7,677,500
2) Other Sources/Uses					
a) Sources	8930-8979	-	-	-	-
b) Uses	7630-7699	-	-	-	-
3) Contributions	8980-8999	(54,105,963)	(57,293,985)	(58,506,026)	(59,242,650)
<i>Special Education</i>		(41,484,286)	(45,349,064)	(46,346,913)	(46,985,399)
<i>Routine Restricted Maintenance</i>		(11,850,848)	(11,700,322)	(11,914,514)	(12,012,652)
<i>Miscellaneous</i>		(770,829)	(244,599)	(244,599)	(244,599)
4) TOTAL, OTHER FINANCING SOURCES/USES		(56,093,663)	(62,632,835)	(62,844,876)	(63,395,500)
E. NET INCREASE (DECREASE) IN FUND BALANCE		(10,093,705)	(6,356,381)	(11,482,572)	(3,794,564)
F. FUND BALANCE, RESERVES					
1) Beginning Balance		97,315,652	90,782,508	84,426,127	72,943,554
a) Adjustments		3,560,561	-	-	-
b) Net Beginning Balance		100,876,213	90,782,508	84,426,127	72,943,554
c) Other Restatements		-	-	-	-
2) Ending Balance (E + F1b)		90,782,508	84,426,127	72,943,554	69,148,991

Description	Object Codes	Estimated Actuals 2020-21	Proposed 2021-22	Projected 2022-23	Projected 2023-24
COMPONENTS OF ENDING FUND BALANCE		90,782,508	84,426,127	72,943,554	69,148,991
A) Nonspendable					
Revolving Cash	9711	150,000	150,000	150,000	150,000
Stores	9712	750,000	750,000	750,000	750,000
Other, Prepay, Etc.	9713	700,000	700,000	700,000	700,000
General Reserve	9719	-	-	-	-
Subtotal (Ending Fund Balance - Nonspendable)		87,672,725	81,316,344	69,833,771	66,039,208
B) Assigned	9789				
Appropriation for Economic Uncertainties	9780	30,111,034	25,501,088	25,929,471	26,125,748
County Cash FMV Adjustment	9780	1,509,783	1,509,783	1,509,783	1,509,783
LCAP Supplemental & Concentration	9780	26,893,624	26,436,487	26,005,275	28,195,473
Carryover Obligation - Misc.	9780	-	-	-	-
One Time Expenditures	9780	-	250,000	250,000	250,000
C) Committed					
Restricted Reserves - Categoricals Only	9740	-	-	-	-
TOTAL ALL RESERVES		60,114,441	55,297,358	55,294,529	57,681,004
UNASSIGNED BALANCE		30,668,066	29,128,769	17,649,025	11,467,987

MODESTO CITY SCHOOLS
2021-22 PROPOSED BUDGET
GENERAL FUND - RESTRICTED RESOURCES ONLY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

THREE-YEAR PROJECTION
2021-22 TO 2023-24

Description	Object Codes	Estimated Actuals 2020-21	Proposed 2021-22	Projected 2022-23	Projected 2023-24
A. REVENUES					
1) Local Control Funding Formula Sources - Current Year	8010-8099	4,300,000	4,300,000	4,300,000	4,300,000
Local Control Funding Formula Sources - Prior Year	8010-8099	-	-	-	-
2) Federal Sources	8100-8299	103,652,252	20,868,360	20,868,360	20,868,360
3) Other State Sources	8300-8599	47,941,657	40,297,096	40,297,096	40,297,096
4) Other Local Sources	8600-8799	4,914,143	1,375,316	1,375,316	1,375,316
5) TOTAL REVENUES		160,808,052	66,840,772	66,840,772	66,840,772
B. EXPENDITURES					
1) Certificated Salaries	1000-1999	35,782,295	31,701,837	32,018,855	32,339,044
2) Classified Salaries	2000-2999	20,879,561	20,111,000	20,312,110	20,515,231
3) Employee Benefits	3000-3999	39,190,729	40,665,443	41,482,147	41,829,277
4) Books, Supplies & Equipment	4000-4999	30,358,605	4,406,556	4,406,556	4,406,556
5) Services, Other Operating Services	5000-5999	68,374,760	20,107,205	19,607,205	19,607,205
6) Capital Outlay	6000-6999	4,285,365	160,000	160,000	160,000
7) Other Outgo	7100-7299 7400-7499	6,060,582	3,670,000	3,670,000	3,670,000
8) Direct Support/Indirect Cost	7300-7399	4,770,552	935,661	1,360,371	1,360,371
9) TOTAL EXPENDITURES		209,702,449	121,757,702	123,017,244	123,887,685
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)		(48,894,397)	(54,916,930)	(56,176,472)	(57,046,913)
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8910-8929	444,099	436,446	436,446	436,446
b) Transfers Out	7610-7629	2,081,781	2,087,000	2,087,000	2,087,000
2) Other Sources/Uses					
a) Sources	8930-8979	-	-	-	-
b) Uses	7630-7699	-	-	-	-
3) Contributions	8980-8999	54,105,963	57,293,985	58,506,026	59,242,650
4) TOTAL, OTHER FINANCING SOURCES/USES		52,468,281	55,643,431	56,855,472	57,592,096
E. NET INCREASE (DECREASE) IN FUND BALANCE		3,573,884	726,501	678,999	545,184
F. FUND BALANCE, RESERVES					
1) Beginning Balance		8,964,653	12,538,537	13,265,038	13,944,038
a) Adjustments		-	-	-	-
b) Net Beginning Balance		8,964,653	12,538,537	13,265,038	13,944,038
c) Other Restatements		-	-	-	-
2) Ending Balance (E + F1b)		12,538,537	13,265,038	13,944,038	14,489,222

Description	Object Codes	Estimated Actuals 2020-21	Proposed 2021-22	Projected 2022-23	Projected 2023-24
COMPONENTS OF ENDING FUND BALANCE					
A) Nonspendable					
Revolving Cash	9711	-	-	-	-
Stores	9712	-	-	-	-
Other, Prepay, Etc.	9713	-	-	-	-
General Reserve	9719	-	-	-	-
B) Assigned					
Appropriation for Economic Uncertainties	9789	-	-	-	-
County Cash FMV Adjustment	9780	-	-	-	-
LCAP Supplemental & Concentration	9780	-	-	-	-
Mandate Block Grant Technology Reserve	9780	-	-	-	-
Carryover Obligation - Deferred Maintenance	9780	-	-	-	-
Carryover Obligation - Misc.	9780	-	-	-	-
One Time Expenditures	9780	-	-	-	-
C) Committed					
Restricted Reserves - Categoricals Only	9740	12,538,537	13,265,038	13,944,038	14,489,222
TOTAL, ALL RESERVES		12,538,537	13,265,038	13,944,038	14,489,222
UNASSIGNED BALANCE		-	0.00	0.00	0.00

MODESTO CITY SCHOOLS
2021-22 PROPOSED BUDGET

GENERAL FUND - COMBINED
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

THREE-YEAR PROJECTION
2021-22 TO 2023-24

Description	Object Codes	Estimated Actuals 2020-21	Proposed 2021-22	Projected 2022-23	Projected 2023-24
A. REVENUES					
1) Local Control Funding Formula Sources - Current Year	8010-8099	324,936,972	346,305,763	347,271,792	357,911,257
Local Control Funding Formula Sources - Prior Year	8010-8099	(272,680)	-	-	-
2) Federal Sources	8100-8299	103,652,252	20,868,360	20,868,360	20,868,360
3) Other State Sources	8300-8599	53,553,398	45,834,757	45,834,757	45,834,757
4) Other Local Sources	8600-8799	7,482,910	3,604,276	3,604,276	3,604,276
5) TOTAL REVENUES		489,352,852	416,613,156	417,579,185	428,218,650
B. EXPENDITURES					
1) Certificated Salaries	1000-1999	176,209,001	172,281,547	173,984,312	175,724,156
2) Classified Salaries	2000-2999	64,249,355	64,306,654	64,949,721	65,599,218
3) Employee Benefits	3000-3999	96,676,941	105,147,199	108,553,798	109,821,659
4) Books, Supplies & Equipment	4000-4999	44,337,158	20,508,671	21,121,671	21,307,671
5) Services, Other Operating Services	5000-5999	94,782,092	42,949,826	42,314,826	42,314,826
6) Capital Outlay	6000-6999	5,488,365	1,376,000	1,153,000	1,153,000
7) Other Outgo	7100-7299 7400-7499	12,037,674	10,189,433	10,316,026	10,494,097
8) Direct Support/Indirect Cost	7300-7399	(1,533,295)	(1,505,698)	-	(750,000)
9) TOTAL EXPENDITURES		492,247,291	415,253,632	422,393,354	425,664,626
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)		(2,894,439)	1,359,524	(4,814,169)	2,554,024
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8910-8929	5,977,899	2,775,096	3,775,096	3,961,096
b) Transfers Out	7610-7629	9,603,281	9,764,500	9,764,500	9,764,500
2) Other Sources/Uses					
a) Sources	8930-8979	-	-	-	-
b) Uses	7630-7699	-	-	-	-
3) Contributions	8980-8999	-	-	-	-
4) TOTAL, OTHER FINANCING SOURCES/USES		(3,625,382)	(6,989,404)	(5,989,404)	(5,803,404)
E. NET INCREASE (DECREASE) IN FUND BALANCE		(6,519,821)	(5,629,880)	(10,803,573)	(3,249,380)
F. FUND BALANCE, RESERVES					
1) Beginning Balance		106,280,305	103,321,045	97,691,165	86,887,592
a) Adjustments		3,560,561	-	-	-
b) Net Beginning Balance		109,840,866	103,321,045	97,691,165	86,887,592
c) Other Restatements		-	-	-	-
2) Ending Balance (E + F1b)		103,321,045	97,691,165	86,887,592	83,638,212

Description	Object Codes	Estimated Actuals 2020-21	Proposed 2021-22	Projected 2022-23	Projected 2023-24
COMPONENTS OF ENDING FUND BALANCE		103,321,045	97,691,165	86,887,592	83,638,212
A) Nonspendable					
Revolving Cash	9711	150,000	150,000	150,000	150,000
Stores	9712	750,000	750,000	750,000	750,000
Other, Prepay, Etc.	9713	700,000	700,000	700,000	700,000
General Reserve	9719	-	-	-	-
B) Assigned					
Appropriation for Economic Uncertainties	9789	30,111,034	25,501,088	25,929,471	26,125,748
County Cash FMV Adjustment	9780	1,509,783	1,509,783	1,509,783	1,509,783
LCAP Supplemental & Concentration	9780	26,893,624	26,436,487	26,005,275	28,195,473
Carryover Obligation - Misc.	9780	-	-	-	-
One Time Expenditures	9780	-	250,000	250,000	250,000
C) Committed					
Restricted Reserves - Categoricals Only	9740	12,538,537	13,265,038	13,944,038	14,489,222
TOTAL, ALL FACTORS		72,652,979	68,562,396	69,238,567	72,170,225
UNASSIGNED BALANCE		30,668,066	29,128,769	17,649,025	11,467,987

District: MODESTO CITY SCHOOLS
CDS#: 50-40717

ADOPTED BUDGET
2021/22 Budget Attachment
Balance in Excess of Minimum Reserve Requirement

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code 42127 (a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget

Combined Assigned and Unassigned Fund Balance (Unrestricted)			
Fund 01	General Fund		\$84,426,127.00
Fund 11	Adult Education		\$6,014.00
Fund 14	Deferred Maintenance		\$340,409.00
Fund 17	Special Reserve Fund for Other than Capital Outlay Projects		\$5,968,707.00
Total Assigned and Unassigned Ending Fund Balance			\$90,741,257.00
Object Codes 9780/9789/9790			
Less District Minimum Reserve for Economic Uncertainty			\$12,750,544.00
3% of Total Expenditures			
Remaining Balance to Substantiate Need			\$77,990,713.00

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainty			
	Description of Need	Statement to substantiate Need	2021/22
Fund 01	Board Established Reserve for Economic Uncertainty		\$12,750,544.00
Fund 01	Nonspendable	Revolving Cash, Stores, Prepay	\$1,500,000.00
Fund 01	County Cash Fair Market Value (FMV)	Value of external investment fund	\$1,509,783.00
Fund 01	Onetime Expenditures	Reserve for unexpected purchases	\$250,000.00
Fund 01	Reserve for Future LCAP Expenditures	Reserve for Supplemental/Concentration	\$26,436,487.00
Fund 01	Reserve for Future Expenditures	Reserve for future Board priorities	\$29,228,769.00
Fund 11	Adult Education	Reserve for Adult CTE programs	\$6,014.00
Fund 14	Deferred Maintenance	Reserved for maintenance needs	\$340,409.00
Fund 17	Curriculum Delivery Reserve	Reserved for curriculum adoptions	\$5,244,248.00
Fund 17	Retiree Medical Reserve	Reserved for retiree medical payments	\$724,459.00
Total of Substantiated Need			\$77,990,713.00

Remaining Unsubstantiated Balance - should be zero

\$0.00

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.



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: 426 Locust Street, Modesto CA

Date: June 21, 2021

Place: 426 Locust Street - Virtual Meeting

Date: June 21, 2021

Time: 06:00 PM

Adoption Date: June 21, 2021

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Michelle Price

Telephone: 209-574-8496

Title: Senior Director, Financial Services

E-mail: price.mi@monet.k12.ca.us

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?		X
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
				X
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?		X
				X
				X
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			Jun 21, 2021	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 7,519,000.00
Less: Amount of total liabilities reserved in budget:	\$ 7,519,000.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

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

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

Date of Meeting: Jun 21, 2021

For additional information on this certification, please contact:

Name: George Linn

Title: Director I, Risk Management

Telephone: (209) 492-4278

E-mail: linn.g@monet.k12.ca.us

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	28,580	28,518		
Charter School				
Total ADA	28,580	28,518	0.2%	Met
Second Prior Year (2019-20)				
District Regular	28,176	28,311		
Charter School				
Total ADA	28,176	28,311	N/A	Met
First Prior Year (2020-21)				
District Regular	28,277	28,311		
Charter School		0		
Total ADA	28,277	28,311	N/A	Met
Budget Year (2021-22)				
District Regular	28,358			
Charter School	0			
Total ADA	28,358			

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	30,229	31,096		
Charter School				
Total Enrollment	30,229	31,096	N/A	Met
Second Prior Year (2019-20)				
District Regular	29,814	31,105		
Charter School				
Total Enrollment	29,814	31,105	N/A	Met
First Prior Year (2020-21)				
District Regular	29,562	29,593		
Charter School				
Total Enrollment	29,562	29,593	N/A	Met
Budget Year (2021-22)				
District Regular	29,753			
Charter School				
Total Enrollment	29,753			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	28,159	31,096	
Charter School		0	
Total ADA/Enrollment	28,159	31,096	90.6%
Second Prior Year (2019-20)			
District Regular	28,026	31,105	
Charter School			
Total ADA/Enrollment	28,026	31,105	90.1%
First Prior Year (2020-21)			
District Regular	28,001	29,593	
Charter School	0		
Total ADA/Enrollment	28,001	29,593	94.6%
Historical Average Ratio:			91.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.3%

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	27,751	29,753		
Charter School	0			
Total ADA/Enrollment	27,751	29,753	93.3%	Not Met
1st Subsequent Year (2022-23)				
District Regular	27,751	29,753		
Charter School				
Total ADA/Enrollment	27,751	29,753	93.3%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	27,751	29,753		
Charter School				
Total ADA/Enrollment	27,751	29,753	93.3%	Not Met

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

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

- 1a. **STANDARD 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 District has engaged in an attendance campaign and strives to increase attendance percentages as reflected by the goals attained in prior years.

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	28,896.99	28,944.15	28,337.14	28,337.14
b. Prior Year ADA (Funded)		28,896.99	28,944.15	28,337.14
c. Difference (Step 1a minus Step 1b)		47.16	(607.01)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.16%	-2.10%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		0.16%	-2.10%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-0.84% to 1.16%	-3.10% to -1.10%	-1.00% to 1.00%

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)	65,238,800.00	65,238,800.00	65,238,800.00	65,238,800.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	327,062,735.00	348,349,246.00	349,361,109.00	360,000,574.00
District's Projected Change in LCFF Revenue:		6.51%	0.29%	3.05%
LCFF Revenue Standard:		-8.4% to 1.16%	-3.10% to -1.10%	-1.00% to 1.00%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation: (required if NOT met)	2021/22 - Reflects the Mega COLA of 5.07% along with enrollment growth in Modesto City High District. 2022/23 - Reflects two years of declining enrollment in the Modesto Elementary District. Reflects the proposed COLA of 3.11%.	2023/24 -
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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)	226,842,026.02	268,749,921.54	84.4%
Second Prior Year (2019-20)	232,753,039.84	271,931,492.80	85.6%
First Prior Year (2020-21)	241,282,712.00	282,544,842.00	85.4%
	Historical Average Ratio:		85.1%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	3.0%	3.0%	3.0%
	82.1% to 88.1%	82.1% to 88.1%	82.1% to 88.1%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		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)	249,257,120.00	293,495,930.00	84.9%	Met
1st Subsequent Year (2022-23)	253,674,719.00	299,376,110.00	84.7%	Met
2nd Subsequent Year (2023-24)	256,461,481.00	301,776,943.00	85.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.16%	-2.10%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.84% to 10.16%	-12.10% to 7.90%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.84% to 5.16%	-7.10% to 2.90%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2020-21)	103,652,252.00		
Budget Year (2021-22)	20,868,360.00	-79.87%	Yes
1st Subsequent Year (2022-23)	20,868,360.00	0.00%	No
2nd Subsequent Year (2023-24)	20,868,360.00	0.00%	No

Explanation:
(required if Yes)

Reduction reflects the removal of onetime COVID funding. Estimated carryover and deferred revenue is not reflected at budget adoption.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	53,553,398.00		
Budget Year (2021-22)	45,834,757.00	-14.41%	Yes
1st Subsequent Year (2022-23)	45,834,757.00	0.00%	No
2nd Subsequent Year (2023-24)	45,834,757.00	0.00%	No

Explanation:
(required if Yes)

Reduction reflects the removal of onetime COVID funding. Estimated carryover and deferred revenue is not reflected at budget adoption.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	7,482,910.00		
Budget Year (2021-22)	3,604,276.00	-51.83%	Yes
1st Subsequent Year (2022-23)	3,604,276.00	0.00%	No
2nd Subsequent Year (2023-24)	3,604,276.00	0.00%	No

Explanation:
(required if Yes)

Reduction reflects the removal of onetime fire insurance proceeds.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	44,337,158.00		
Budget Year (2021-22)	20,508,671.00	-53.74%	Yes
1st Subsequent Year (2022-23)	21,121,671.00	2.99%	Yes
2nd Subsequent Year (2023-24)	21,307,671.00	0.88%	No

Explanation:
(required if Yes)

Reduction reflects the removal of onetime COVID funding. Estimated carryover and deferred revenue is not reflected at budget adoption.

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

First Prior Year (2020-21)	94,782,092.00		
Budget Year (2021-22)	42,949,826.00	-54.69%	Yes
1st Subsequent Year (2022-23)	42,314,826.00	-1.48%	No
2nd Subsequent Year (2023-24)	42,314,826.00	0.00%	No

Explanation:
(required if Yes)

Reduction reflects the removal of onetime COVID funding. Estimated carryover and deferred revenue is not reflected at budget adoption.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2020-21)	164,688,560.00		
Budget Year (2021-22)	70,307,393.00	-57.31%	Not Met
1st Subsequent Year (2022-23)	70,307,393.00	0.00%	Met
2nd Subsequent Year (2023-24)	70,307,393.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	139,119,250.00		
Budget Year (2021-22)	63,458,497.00	-54.39%	Not Met
1st Subsequent Year (2022-23)	63,436,497.00	-0.03%	Met
2nd Subsequent Year (2023-24)	63,622,497.00	0.29%	Met

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

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

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

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

Reduction reflects the removal of onetime COVID funding. Estimated carryover and deferred revenue is not reflected at budget adoption.

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

Reduction reflects the removal of onetime COVID funding. Estimated carryover and deferred revenue is not reflected at budget adoption.

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

Reduction reflects the removal of onetime fire insurance proceeds.

- 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)

Reduction reflects the removal of onetime COVID funding. Estimated carryover and deferred revenue is not reflected at budget adoption.

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

Reduction reflects the removal of onetime COVID funding. Estimated carryover and deferred revenue is not reflected at budget adoption.

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)

404,558,921.00

- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

3% Required
Minimum Contribution
(Line 2c times 3%)

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

- c. Net Budgeted Expenditures and Other Financing Uses

404,558,921.00

12,136,767.63

12,136,768.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

- ☐ 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 reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	12,201,996.00	23,895,729.41	30,111,034.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	50,616,538.16	41,432,471.68	30,668,066.78
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(4,614,766.52)	0.00
e. Available Reserves (Lines 1a through 1d)	62,818,534.16	60,713,434.57	60,779,100.78
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	406,733,198.77	398,262,156.82	501,850,572.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	406,733,198.77	398,262,156.82	501,850,572.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	15.4%	15.2%	12.1%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.1%	5.1%	4.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	13,839,679.66	275,340,490.26	N/A	Met
Second Prior Year (2019-20)	14,691,379.33	278,416,168.69	N/A	Met
First Prior Year (2020-21)	(10,093,705.00)	290,066,342.00	3.5%	Met
Budget Year (2021-22) (Information only)	(6,356,381.00)	301,173,430.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	62,950,751.93	68,784,592.79	N/A	Met
Second Prior Year (2019-20)	64,038,791.79	82,624,272.45	N/A	Met
First Prior Year (2020-21)	88,070,478.45	100,876,212.78	N/A	Met
Budget Year (2021-22) (Information only)	90,782,507.78			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	27,751	27,751	27,751
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

- 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): ZZ00 MODESTO CITY SCHOOLS

No

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	425,018,132.00	432,157,854.00	435,429,127.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	425,018,132.00	432,157,854.00	435,429,127.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	12,750,543.96	12,964,735.62	13,062,873.81
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	12,750,543.96	12,964,735.62	13,062,873.81

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	25,501,088.00	25,929,471.00	26,125,748.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	29,128,768.78	17,649,024.78	11,467,984.78
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)	54,629,856.78	43,578,495.78	37,593,732.78
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.85%	10.08%	8.63%
District's Reserve Standard (Section 10B, Line 7):	12,750,543.96	12,964,735.62	13,062,873.81
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

Yes

- 1b. If Yes, identify the expenditures:

Reflected in 2020/21 estimated actuals are onetime off the salary schedule settlements for prior year negotiations.

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2020-21)	(54,105,963.00)			
Budget Year (2021-22)	(57,293,985.00)	3,188,022.00	5.9%	Met
1st Subsequent Year (2022-23)	(58,506,026.00)	1,212,041.00	2.1%	Met
2nd Subsequent Year (2023-24)	(59,242,650.00)	736,624.00	1.3%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	5,977,899.00			
Budget Year (2021-22)	2,775,096.00	(3,202,803.00)	-53.6%	Not Met
1st Subsequent Year (2022-23)	3,775,096.00	1,000,000.00	36.0%	Not Met
2nd Subsequent Year (2023-24)	3,961,096.00	186,000.00	4.9%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	9,603,281.00			
Budget Year (2021-22)	9,764,500.00	161,219.00	1.7%	Met
1st Subsequent Year (2022-23)	9,764,500.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	9,764,500.00	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)

The year over year change in Transfer In reflects the transfers in from Fund 17 from our Curriculum Adoption Reserve. The amount fluctuates annually based on the cost of scheduled curriculum adoptions.

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

- Does your district have long-term (multiyear) commitments? (If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2021
Leases	13	xx-xxxx-8xxx	xx-xxxx-743x	8,276,167
Certificates of Participation	0			
General Obligation Bonds	30	51-xxxx-8xxx	51-xxxx-7433	173,523,103
Supp Early Retirement Program	0			6,297,860
State School Building Loans	0			
Compensated Absences	1	various	various	1,673,665

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

Lease Revenue Bonds Payable	6	40-989x-8xxx	40-989x-7438	16,420,000
1-Year Final Compensation - AB123	1	01-0000-8xxx	01-0000-7439	662,213
Gregori Traffic Mitigation	20	25-9013-8681	25-9013-7439	205,331
Net Pension Liability		various	various	400,184,424
TOTAL:				607,242,763

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases	2,944,275	806,153	772,859	776,128
Certificates of Participation				
General Obligation Bonds	16,270,204	17,381,903	19,144,747	19,831,697
Supp Early Retirement Program	0	1,259,572	1,259,572	1,259,572
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Lease Revenue Bonds Payable	1,149,400	1,149,400	1,149,400	1,149,400
1-Year Final Compensation - AB123				
Gregori Traffic Mitigation	10,500	10,000	10,000	10,000
Net Pension Liability				
Total Annual Payments:	20,374,379	20,607,028	22,336,578	23,026,797
Has total annual payment increased over prior year (2020-21)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The District's 2001 General Obligation Bonds are Capital Appreciation Bonds. The annual debt service payment of principal and interest increases every year until maturity in FYI 2026/27. In FY 2018/19, the District entered into a 15-year equipment lease purchase and two Elementary G.O. Bonds. In FYI 2020/21, the District entered into an agreement for a supplemental early retirement program and two Elementary G.O. Bonds.

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

Yes

- b. Do benefits continue past age 65?

Yes

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

Upon retirement from the District after attaining age 50 with at least 5 years of employment and enrollment in CalPERS retirement, or upon retirement from the District after attaining age 55 with at least 5 years of employment and enrollment in CalSTRS retirement, the District will pay the CalPERS minimum required payment and the CalPERS administrative charge on behalf of every eligible retired employee who elects CalPERS medical benefits. Under existing employment contracts, the total amount paid by the District shall not exceed \$150 per month per employee. Payments are made by the District for as long as the retiree lives and remains covered under CalPERS medical. Payments cease upon the death of the retired employee. No benefits are paid for spouses or surviving spouses. Any medical premiums in excess of the amounts described above must be paid by the retiree. All medical coverages is under CalPERS medical plans. No other benefits of any kind are paid by the District, including dental, vision or life insurance.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

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

72,012,792.00

72,012,792.00

Actuarial

Jul 01, 2018

Data must be entered.

5. OPEB Contributions

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

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

1,993,699.00	2,014,633.00	2,035,786.00
975	1,024	1,075

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:

Liability: First \$250,000 of any claim is self-funded. Insurance and excess insurance follow up to \$50,000,000 of coverage. Claims are audited in-house, by insurers on a continuous basis and by the District's external auditors every year. The District anticipates contributing \$3,750,000 annually in support of the property/liability self-insurance fund. Liabilities are estimated by the District. Worker's Compensation: First \$350,000 of any claim is self-insured. Excess insurance of up to \$25,000,000 follows. Acturials are typically performed in the Spring.

3. Self-Insurance Liabilities

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

10,006,634.00

Data must be entered.

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)
7,890,000.00	7,931,000.00	7,973,000.00
7,890,000.00	7,931,000.00	7,973,000.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,573.4	1,605.3	1,605.3	1,605.3

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.

2020/21 and 2021/22 are unsettled.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

2,008,816

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)
No	No	No

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	1,309.0	1,321.3	1,321.3	1,321.3

Classified (Non-management) Salary and Benefit Negotiations

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

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

No

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.

2021/22 is unsettled.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

769,632

7. Amount included for any tentative salary schedule increases

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

0

0

0

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

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

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

Classified (Non-management) Prior Year Settlements

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

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	203.9	201.9	201.9	201.9

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.

2020/21 & 2021/22 are unsettled.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

273,338

4. 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

Management/Supervisor/Confidential 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)
No	No	No

Management/Supervisor/Confidential Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step and 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)

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

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 21, 2021

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

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

Yes

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

No

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

No

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

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

No

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

Yes

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review



Summary Fund Balance 2021-22 Proposed Budget

Adult Education

Proposed Revenues 2021-22	\$1,354,023.00
Proposed Expenditures 2021-22	\$1,352,170.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$1,853.00</u>
Unaudited Actuals Beginning Balance, July 1, 2021	\$4,160.14
Estimated Ending Balance, June 30, 2022	<u><u>\$6,013.14</u></u>

Child Development

Proposed Revenues 2021-22	\$12,784,232.00
Proposed Expenditures 2021-22	\$12,784,232.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$0.00</u>
Unaudited Actuals Beginning Balance, July 1, 2021	\$690,602.93
Estimated Ending Balance, June 30, 2022	<u><u>\$690,602.93</u></u>

Cafeteria

Proposed Revenues 2021-22	\$17,567,050.00
Proposed Expenditures 2021-22	\$19,787,046.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>-\$2,219,996.00</u>
Unaudited Actuals Beginning Balance, July 1, 2021	\$5,400,576.07
Estimated Ending Balance, June 30, 2022	<u><u>\$3,180,580.07</u></u>

Deferred Maintenance

Proposed Revenues 2021-22	\$4,020,000.00
Proposed Expenditures 2021-22	\$4,020,000.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$0.00</u>
Unaudited Actuals Beginning Balance, July 1, 2021	\$535,755.50
Estimated Ending Balance, June 30, 2022	<u><u>\$535,755.50</u></u>

Summary Fund Balance 2021-22 Proposed Budget

Special Reserve for Other Than Capital Projects

Proposed Revenues 2021-22	\$4,130,000.00
Proposed Expenditures 2021-22	\$2,334,000.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$1,796,000.00</u>
Unaudited Actuals Beginning Balance, July 1, 2021	\$4,172,707.46
Estimated Ending Balance, June 30, 2022	<u><u>\$5,968,707.46</u></u>

Building Fund

Proposed Revenues 2021-22	\$1,000.00
Proposed Expenditures 2021-22	\$83,531.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>-\$82,531.00</u>
Unaudited Actuals Beginning Balance, July 1, 2021	\$84,847.77
Estimated Ending Balance, June 30, 2022	<u><u>\$2,316.77</u></u>

Capital Facilities

Proposed Revenues 2021-22	\$160,000.00
Proposed Expenditures 2021-22	\$173,345.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>-\$13,345.00</u>
Unaudited Actuals Beginning Balance, July 1, 2021	\$878,007.88
Estimated Ending Balance, June 30, 2022	<u><u>\$864,662.88</u></u>

Special Reserve for Capital Outlay

Proposed Revenues 2021-22	\$6,182,280.00
Proposed Expenditures 2021-22	\$5,664,524.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$517,756.00</u>
Unaudited Actuals Beginning Balance, July 1, 2021	\$25,155,084.07
Estimated Ending Balance, June 30, 2022	<u><u>\$25,672,840.07</u></u>

Summary Fund Balance 2021-22 Proposed Budget

Bond Interest and Redemption

Proposed Revenues 2021-22	\$13,628,400.00
Proposed Expenditures 2021-22	\$16,751,900.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>-\$3,123,500.00</u>
 Unaudited Actuals Beginning Balance, July 1, 2021	 \$19,715,987.97
 Estimated Ending Balance, June 30, 2022	 <u><u>\$16,592,487.97</u></u>

Debt Service Fund

Proposed Revenues 2021-22	\$2,031,743.00
Proposed Expenditures 2021-22	\$914,594.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$1,117,149.00</u>
 Unaudited Actuals Beginning Balance, July 1, 2021	 \$9,067,097.29
 Estimated Ending Balance, June 30, 2022	 <u><u>\$10,184,246.29</u></u>

Self Insurance Fund

Proposed Revenues 2021-22	\$11,140,000.00
Proposed Expenditures 2021-22	\$11,507,828.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>-\$367,828.00</u>
 Unaudited Actuals Beginning Balance, July 1, 2021	 \$8,404,011.69
 Estimated Ending Balance, June 30, 2022	 <u><u>\$8,036,183.69</u></u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	56,758.00	0.00	-100.0%
3) Other State Revenue		8300-8599	130,000.00	50,000.00	-61.5%
4) Other Local Revenue		8600-8799	671,930.00	969,023.00	44.2%
5) TOTAL, REVENUES			858,688.00	1,019,023.00	18.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	700,825.00	567,932.00	-19.0%
2) Classified Salaries		2000-2999	201,851.00	107,151.00	-46.9%
3) Employee Benefits		3000-3999	276,783.00	216,769.00	-21.7%
4) Books and Supplies		4000-4999	105,555.00	68,246.00	-35.3%
5) Services and Other Operating Expenditures		5000-5999	173,255.00	392,072.00	126.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,458,269.00	1,352,170.00	-7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(599,581.00)	(333,147.00)	-44.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	250,000.00	335,000.00	34.0%
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			250,000.00	335,000.00	34.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(349,581.00)	1,853.00	-100.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	353,741.14	4,160.14	-98.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			353,741.14	4,160.14	-98.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			353,741.14	4,160.14	-98.8%
2) Ending Balance, June 30 (E + F1e)			4,160.14	6,013.14	44.5%
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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,161.00	6,014.00	44.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.86)	(0.86)	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	147,880.53		
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			147,880.53		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			147,880.53		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	56,758.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			56,758.00	0.00	-100.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	130,000.00	50,000.00	-61.5%
TOTAL, OTHER STATE REVENUE			130,000.00	50,000.00	-61.5%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	627,435.00	927,028.00	47.7%
Other Local Revenue					
All Other Local Revenue		8699	41,995.00	41,995.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			671,930.00	969,023.00	44.2%
TOTAL, REVENUES			858,688.00	1,019,023.00	18.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	583,479.00	451,787.00	-22.6%
Certificated Pupil Support Salaries		1200	1,350.00	29,716.00	2101.2%
Certificated Supervisors' and Administrators' Salaries		1300	115,996.00	86,429.00	-25.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			700,825.00	567,932.00	-19.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	22,000.00	22,000.00	0.0%
Classified Support Salaries		2200	28,881.00	17,837.00	-38.2%
Classified Supervisors' and Administrators' Salaries		2300	29,170.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	121,550.00	67,064.00	-44.8%
Other Classified Salaries		2900	250.00	250.00	0.0%
TOTAL, CLASSIFIED SALARIES			201,851.00	107,151.00	-46.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	125,216.00	96,106.00	-23.2%
PERS		3201-3202	45,365.00	24,557.00	-45.9%
OASDI/Medicare/Alternative		3301-3302	26,285.00	16,454.00	-37.4%
Health and Welfare Benefits		3401-3402	47,150.00	54,570.00	15.7%
Unemployment Insurance		3501-3502	470.00	8,325.00	1671.3%
Workers' Compensation		3601-3602	15,884.00	11,830.00	-25.5%
OPEB, Allocated		3701-3702	4,677.00	3,494.00	-25.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,736.00	1,433.00	-87.8%
TOTAL, EMPLOYEE BENEFITS			276,783.00	216,769.00	-21.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	15,200.00	15,200.00	0.0%
Books and Other Reference Materials		4200	12,585.00	3,000.00	-76.2%
Materials and Supplies		4300	74,870.00	47,146.00	-37.0%
Noncapitalized Equipment		4400	2,900.00	2,900.00	0.0%
TOTAL, BOOKS AND SUPPLIES			105,555.00	68,246.00	-35.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	108,250.00	108,250.00	0.0%
Travel and Conferences		5200	2,330.00	2,300.00	-1.3%
Dues and Memberships		5300	200.00	200.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	750.00	750.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,824.00	1,800.00	-1.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,824.00	2,300.00	-39.9%
Professional/Consulting Services and Operating Expenditures		5800	55,702.00	276,097.00	395.7%
Communications		5900	375.00	375.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			173,255.00	392,072.00	126.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description Resource Codes Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			
Transfers of Indirect Costs - Interfund 7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	0.00	0.00	0.0%
TOTAL, EXPENDITURES	1,458,269.00	1,352,170.00	-7.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	250,000.00	335,000.00	34.0%
(a) TOTAL, INTERFUND TRANSFERS IN			250,000.00	335,000.00	34.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			250,000.00	335,000.00	34.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,300,301.00	5,768,866.00	-8.4%
3) Other State Revenue		8300-8599	6,702,951.00	6,821,028.00	1.8%
4) Other Local Revenue		8600-8799	175,088.00	107,338.00	-38.7%
5) TOTAL, REVENUES			13,178,340.00	12,697,232.00	-3.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,363,950.00	3,005,999.00	-10.6%
2) Classified Salaries		2000-2999	2,693,236.00	2,768,164.00	2.8%
3) Employee Benefits		3000-3999	2,539,007.00	2,794,620.00	10.1%
4) Books and Supplies		4000-4999	457,261.00	374,953.00	-18.0%
5) Services and Other Operating Expenditures		5000-5999	3,444,352.00	3,104,798.00	-9.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	763,295.00	735,698.00	-3.6%
9) TOTAL, EXPENDITURES			13,261,101.00	12,784,232.00	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(82,761.00)	(87,000.00)	5.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	49,180.00	87,000.00	76.9%
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			49,180.00	87,000.00	76.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(33,581.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	724,183.93	690,602.93	-4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			724,183.93	690,602.93	-4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			724,183.93	690,602.93	-4.6%
2) Ending Balance, June 30 (E + F1e)			690,602.93	690,602.93	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	690,603.28	690,603.28	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	(0.35)	(0.35)	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,387,686.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	20,871.00		
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			1,408,557.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,408,557.28		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	505,767.00	508,489.00	0.5%
Interagency Contracts Between LEAs		8285	4,833,134.00	4,594,998.00	-4.9%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	961,400.00	665,379.00	-30.8%
TOTAL, FEDERAL REVENUE			6,300,301.00	5,768,866.00	-8.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	30,000.00	30,000.00	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	6,647,951.00	6,766,028.00	1.8%
All Other State Revenue	All Other	8590	25,000.00	25,000.00	0.0%
TOTAL, OTHER STATE REVENUE			6,702,951.00	6,821,028.00	1.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	21,600.00	12,600.00	-41.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	94,738.00	94,738.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	58,750.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			175,088.00	107,338.00	-38.7%
TOTAL, REVENUES			13,178,340.00	12,697,232.00	-3.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,751,549.00	2,398,082.00	-12.8%
Certificated Pupil Support Salaries		1200	47,768.00	42,176.00	-11.7%
Certificated Supervisors' and Administrators' Salaries		1300	348,797.00	350,906.00	0.6%
Other Certificated Salaries		1900	215,836.00	214,835.00	-0.5%
TOTAL, CERTIFICATED SALARIES			3,363,950.00	3,005,999.00	-10.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,328,357.00	1,234,514.00	-7.1%
Classified Support Salaries		2200	709,228.00	699,500.00	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	187,461.00	New
Clerical, Technical and Office Salaries		2400	586,445.00	579,405.00	-1.2%
Other Classified Salaries		2900	69,206.00	67,284.00	-2.8%
TOTAL, CLASSIFIED SALARIES			2,693,236.00	2,768,164.00	2.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	618,136.00	540,386.00	-12.6%
PERS		3201-3202	610,946.00	591,305.00	-3.2%
OASDI/Medicare/Alternative		3301-3302	255,086.00	243,921.00	-4.4%
Health and Welfare Benefits		3401-3402	882,199.00	1,179,769.00	33.7%
Unemployment Insurance		3501-3502	3,267.00	71,152.00	2077.9%
Workers' Compensation		3601-3602	106,140.00	101,164.00	-4.7%
OPEB, Allocated		3701-3702	37,867.00	36,626.00	-3.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	25,366.00	30,297.00	19.4%
TOTAL, EMPLOYEE BENEFITS			2,539,007.00	2,794,620.00	10.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	18,250.00	20,750.00	13.7%
Materials and Supplies		4300	393,861.00	310,053.00	-21.3%
Noncapitalized Equipment		4400	45,150.00	44,150.00	-2.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			457,261.00	374,953.00	-18.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	48,700.00	48,700.00	0.0%
Travel and Conferences		5200	31,929.00	25,650.00	-19.7%
Dues and Memberships		5300	360.00	150.00	-58.3%
Insurance		5400-5450	2,974.00	2,974.00	0.0%
Operations and Housekeeping Services		5500	52,883.00	48,300.00	-8.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,619.00	16,250.00	-7.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	609,274.00	607,481.00	-0.3%
Professional/Consulting Services and Operating Expenditures		5800	2,655,446.00	2,330,543.00	-12.2%
Communications		5900	25,167.00	24,750.00	-1.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,444,352.00	3,104,798.00	-9.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	763,295.00	735,698.00	-3.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			763,295.00	735,698.00	-3.6%
TOTAL, EXPENDITURES			13,261,101.00	12,784,232.00	-3.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	49,180.00	87,000.00	76.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			49,180.00	87,000.00	76.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			49,180.00	87,000.00	76.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,765,000.00	15,220,000.00	3.1%
3) Other State Revenue		8300-8599	1,770,113.00	1,070,000.00	-39.6%
4) Other Local Revenue		8600-8799	1,438,050.00	1,277,050.00	-11.2%
5) TOTAL, REVENUES			17,973,163.00	17,567,050.00	-2.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,124,921.00	6,975,754.00	-2.1%
3) Employee Benefits		3000-3999	3,728,784.00	4,485,403.00	20.3%
4) Books and Supplies		4000-4999	7,302,613.00	6,793,500.00	-7.0%
5) Services and Other Operating Expenditures		5000-5999	(1,795,246.00)	225,443.00	-112.6%
6) Capital Outlay		6000-6999	250,500.00	100,500.00	-59.9%
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	770,000.00	770,000.00	0.0%
9) TOTAL, EXPENDITURES			17,381,572.00	19,350,600.00	11.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			591,591.00	(1,783,550.00)	-401.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	444,099.00	436,446.00	-1.7%
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			(444,099.00)	(436,446.00)	-1.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			147,492.00	(2,219,996.00)	-1605.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,253,084.07	5,400,576.07	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,253,084.07	5,400,576.07	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,253,084.07	5,400,576.07	2.8%
2) Ending Balance, June 30 (E + F1e)			5,400,576.07	3,180,580.07	-41.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500.00	0.00	-100.0%
Stores		9712	481,957.92	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	4,918,118.15	3,180,580.07	-35.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,161,225.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	85,065.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	500.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	481,957.92		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,728,748.60		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			6,728,748.60		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	14,765,000.00	15,220,000.00	3.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,765,000.00	15,220,000.00	3.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,770,113.00	1,070,000.00	-39.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,770,113.00	1,070,000.00	-39.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	2,100.00	2,100.00	0.0%
Food Service Sales		8634	1,314,450.00	1,186,450.00	-9.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100,000.00	70,000.00	-30.0%
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	21,500.00	18,500.00	-14.0%
TOTAL, OTHER LOCAL REVENUE			1,438,050.00	1,277,050.00	-11.2%
TOTAL, REVENUES			17,973,163.00	17,567,050.00	-2.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,900,794.00	5,782,631.00	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	862,002.00	851,635.00	-1.2%
Clerical, Technical and Office Salaries		2400	362,125.00	341,488.00	-5.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,124,921.00	6,975,754.00	-2.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	156,770.00	10,032.00	-93.6%
PERS		3201-3202	1,422,768.00	1,584,630.00	11.4%
OASDI/Medicare/Alternative		3301-3302	492,372.00	530,105.00	7.7%
Health and Welfare Benefits		3401-3402	1,435,950.00	2,054,234.00	43.1%
Unemployment Insurance		3501-3502	3,639.00	85,874.00	2259.8%
Workers' Compensation		3601-3602	124,763.00	122,147.00	-2.1%
OPEB, Allocated		3701-3702	38,149.00	38,283.00	0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	54,373.00	60,098.00	10.5%
TOTAL, EMPLOYEE BENEFITS			3,728,784.00	4,485,403.00	20.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	2,500.00	2,500.00	0.0%
Materials and Supplies		4300	972,000.00	918,000.00	-5.6%
Noncapitalized Equipment		4400	245,000.00	245,000.00	0.0%
Food		4700	6,083,113.00	5,628,000.00	-7.5%
TOTAL, BOOKS AND SUPPLIES			7,302,613.00	6,793,500.00	-7.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,000.00	13,000.00	0.0%
Dues and Memberships		5300	4,500.00	7,000.00	55.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	256,000.00	266,000.00	3.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	231,000.00	206,000.00	-10.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,492,596.00)	(482,907.00)	-80.6%
Professional/Consulting Services and Operating Expenditures		5800	179,500.00	197,000.00	9.7%
Communications		5900	13,350.00	19,350.00	44.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(1,795,246.00)	225,443.00	-112.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	250,000.00	100,000.00	-60.0%
Equipment Replacement		6500	500.00	500.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			250,500.00	100,500.00	-59.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	770,000.00	770,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			770,000.00	770,000.00	0.0%
TOTAL, EXPENDITURES			17,381,572.00	19,350,600.00	11.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	444,099.00	436,446.00	-1.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			444,099.00	436,446.00	-1.7%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(444,099.00)	(436,446.00)	-1.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,000,000.00	2,000,000.00	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	30,000.00	20,000.00	-33.3%
5) TOTAL, REVENUES			2,030,000.00	2,020,000.00	-0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,448.00	0.00	-100.0%
3) Employee Benefits		3000-3999	608.00	0.00	-100.0%
4) Books and Supplies		4000-4999	175,685.00	125,000.00	-28.8%
5) Services and Other Operating Expenditures		5000-5999	4,177,687.00	2,691,087.00	-35.6%
6) Capital Outlay		6000-6999	1,759,674.00	1,203,913.00	-31.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,120,102.00	4,020,000.00	-34.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,090,102.00)	(2,000,000.00)	-51.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	2,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	2,000,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,090,102.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,625,857.50	535,755.50	-79.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,625,857.50	535,755.50	-79.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,625,857.50	535,755.50	-79.6%
2) Ending Balance, June 30 (E + F1e)			535,755.50	535,755.50	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	195,346.21	195,346.21	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	340,409.29	340,409.29	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,705,465.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	51,242.00		
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			2,756,707.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,756,707.32		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	2,000,000.00	2,000,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,000,000.00	2,000,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	30,000.00	20,000.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,000.00	20,000.00	-33.3%
TOTAL, REVENUES			2,030,000.00	2,020,000.00	-0.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	6,448.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,448.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	492.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	3.00	0.00	-100.0%
Workers' Compensation		3601-3602	113.00	0.00	-100.0%
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			608.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	174,099.00	125,000.00	-28.2%
Noncapitalized Equipment		4400	1,586.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			175,685.00	125,000.00	-28.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,655,732.00	2,120,500.00	-42.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,224.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	519,731.00	570,587.00	9.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,177,687.00	2,691,087.00	-35.6%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,759,674.00	1,203,913.00	-31.6%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,759,674.00	1,203,913.00	-31.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,120,102.00	4,020,000.00	-34.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,000,000.00	2,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	2,000,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,000,000.00	2,000,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	55,200.00	0.00	-100.0%
5) TOTAL, REVENUES			55,200.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			55,200.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,969,000.00	4,130,000.00	4.1%
b) Transfers Out		7600-7629	5,529,000.00	2,334,000.00	-57.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,560,000.00)	1,796,000.00	-215.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,504,800.00)	1,796,000.00	-219.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,677,507.46	4,172,707.46	-26.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,677,507.46	4,172,707.46	-26.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,677,507.46	4,172,707.46	-26.5%
2) Ending Balance, June 30 (E + F1e)			4,172,707.46	5,968,707.46	43.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	3,558,247.90	5,244,247.90	47.4%
Curriculum Delivery Reserve	0000	9760		5,244,247.90	
Curriculum Delivery Reserve	0000	9760	3,558,247.90		
d) Assigned					
Other Assignments		9780	614,459.56	724,459.56	17.9%
Retiree Medical Benefit Reserve	0000	9780		724,459.56	
Retiree Medical Benefit Reserve	0000	9780	614,459.56		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,663,803.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	82,727.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,746,530.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,746,530.21		

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	55,200.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			55,200.00	0.00	-100.0%
TOTAL, REVENUES			55,200.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,969,000.00	4,130,000.00	4.1%
(a) TOTAL, INTERFUND TRANSFERS IN			3,969,000.00	4,130,000.00	4.1%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,529,000.00	2,334,000.00	-57.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,529,000.00	2,334,000.00	-57.8%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,560,000.00)	1,796,000.00	-215.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	139,000.00	1,000.00	-99.3%
5) TOTAL, REVENUES			139,000.00	1,000.00	-99.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,886.00	0.00	-100.0%
3) Employee Benefits		3000-3999	652.00	0.00	-100.0%
4) Books and Supplies		4000-4999	566,103.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,391,334.00	0.00	-100.0%
6) Capital Outlay		6000-6999	11,228,661.00	83,531.00	-99.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,193,636.00	83,531.00	-99.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,054,636.00)	(82,531.00)	-99.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,054,636.00)	(82,531.00)	-99.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,139,483.77	84,847.77	-99.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,139,483.77	84,847.77	-99.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,139,483.77	84,847.77	-99.4%
2) Ending Balance, June 30 (E + F1e)			84,847.77	2,316.77	-97.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	84,847.77	2,316.77	-97.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,554,214.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	224,859.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,779,073.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,779,073.30		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	139,000.00	1,000.00	-99.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			139,000.00	1,000.00	-99.3%
TOTAL, REVENUES			139,000.00	1,000.00	-99.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	6,886.00	0.00	-100.0%
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			6,886.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	527.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	4.00	0.00	-100.0%
Workers' Compensation		3601-3602	121.00	0.00	-100.0%
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			652.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	316,103.00	0.00	-100.0%
Noncapitalized Equipment		4400	250,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			566,103.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	866,575.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,000.00	0.00	-100.0%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
Professional/Consulting Services and Operating Expenditures		5800	514,759.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,391,334.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	238,359.00	25,323.00	-89.4%
Buildings and Improvements of Buildings		6200	10,990,302.00	58,208.00	-99.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			11,228,661.00	83,531.00	-99.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			13,193,636.00	83,531.00	-99.4%

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

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	437,909.00	160,000.00	-63.5%
5) TOTAL, REVENUES			437,909.00	160,000.00	-63.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	19,482.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	14,345.00	14,295.00	-0.3%
6) Capital Outlay		6000-6999	1,013,762.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,850.00	4,400.00	-9.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,052,439.00	18,695.00	-98.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(614,530.00)	141,305.00	-123.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	154,800.00	154,650.00	-0.1%
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			(154,800.00)	(154,650.00)	-0.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(769,330.00)	(13,345.00)	-98.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,647,337.88	878,007.88	-46.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,647,337.88	878,007.88	-46.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,647,337.88	878,007.88	-46.7%
2) Ending Balance, June 30 (E + F1e)			878,007.88	864,662.88	-1.5%
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		9740	878,007.88	864,662.88	-1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,968,586.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	27,277.00		
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			1,995,863.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,995,863.71		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	26,000.00	5,000.00	-80.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	411,909.00	155,000.00	-62.4%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			437,909.00	160,000.00	-63.5%
TOTAL, REVENUES			437,909.00	160,000.00	-63.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,737.00	0.00	-100.0%
Noncapitalized Equipment		4400	7,745.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			19,482.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,345.00	14,295.00	-0.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,345.00	14,295.00	-0.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,013,762.00	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	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,013,762.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	4,850.00	4,400.00	-9.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,850.00	4,400.00	-9.3%
TOTAL, EXPENDITURES			1,052,439.00	18,695.00	-98.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	154,800.00	154,650.00	-0.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			154,800.00	154,650.00	-0.1%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(154,800.00)	(154,650.00)	-0.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	287,106.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,501,533.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,788,639.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,788,639.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,788,639.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,788,639.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(1,527,435.91)		
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			(1,527,435.91)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(1,527,435.91)		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
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%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	287,106.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			287,106.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,501,533.00	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	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,501,533.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,788,639.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,788,639.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,788,639.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,788,639.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,526,855.00	3,368,280.00	-4.5%
5) TOTAL, REVENUES			3,526,855.00	3,368,280.00	-4.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	118,853.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,121,918.00	13,100.00	-99.6%
6) Capital Outlay		6000-6999	6,390,876.00	5,143,629.00	-19.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	286,938.00	286,938.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,918,585.00	5,443,667.00	-45.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,391,730.00)	(2,075,387.00)	-67.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,855,101.00	2,814,000.00	-1.4%
b) Transfers Out		7600-7629	2,009,496.00	220,857.00	-89.0%
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			845,605.00	2,593,143.00	206.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,546,125.00)	517,756.00	-109.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,701,209.07	25,155,084.07	-18.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,701,209.07	25,155,084.07	-18.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,701,209.07	25,155,084.07	-18.1%
2) Ending Balance, June 30 (E + F1e)			25,155,084.07	25,672,840.07	2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,155,084.07	25,672,840.07	2.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	29,600,125.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	405,816.00		
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			30,005,941.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			30,005,941.50		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	2,975,950.00	3,229,500.00	8.5%
Sales					
Sale of Equipment/Supplies		8631	1,000.00	1,000.00	0.0%
Leases and Rentals		8650	1,200.00	800.00	-33.3%
Interest		8660	445,910.00	136,980.00	-69.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	102,795.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,526,855.00	3,368,280.00	-4.5%
TOTAL, REVENUES			3,526,855.00	3,368,280.00	-4.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	64,052.00	0.00	-100.0%
Noncapitalized Equipment		4400	54,801.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			118,853.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,956,636.00	7,500.00	-99.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,000.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	156,282.00	5,600.00	-96.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,121,918.00	13,100.00	-99.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	472,953.00	545,131.00	15.3%
Buildings and Improvements of Buildings		6200	5,417,923.00	4,098,498.00	-24.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	100,000.00	100,000.00	0.0%
Equipment Replacement		6500	400,000.00	400,000.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,390,876.00	5,143,629.00	-19.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	286,938.00	286,938.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			286,938.00	286,938.00	0.0%
TOTAL, EXPENDITURES			9,918,585.00	5,443,667.00	-45.1%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	322,500.00	312,500.00	-3.1%
Other Authorized Interfund Transfers In		8919	2,532,601.00	2,501,500.00	-1.2%
(a) TOTAL, INTERFUND TRANSFERS IN			2,855,101.00	2,814,000.00	-1.4%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,009,496.00	220,857.00	-89.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,009,496.00	220,857.00	-89.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			845,605.00	2,593,143.00	206.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	45,252.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	18,095,224.00	13,628,400.00	-24.7%
5) TOTAL, REVENUES			18,140,476.00	13,628,400.00	-24.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	16,202,000.00	16,750,400.00	3.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,202,000.00	16,750,400.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,938,476.00	(3,122,000.00)	-261.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,500.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(1,500.00)	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,938,476.00	(3,123,500.00)	-261.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,777,511.97	19,715,987.97	10.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,777,511.97	19,715,987.97	10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,777,511.97	19,715,987.97	10.9%
2) Ending Balance, June 30 (E + F1e)			19,715,987.97	16,592,487.97	-15.8%
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		9740	19,715,987.97	16,592,487.97	-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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,519,529.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	293,123.00		
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			10,812,652.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			10,812,652.31		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	45,252.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			45,252.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	16,241,550.00	13,544,400.00	-16.6%
Unsecured Roll		8612	1,619,395.00	0.00	-100.0%
Prior Years' Taxes		8613	1,074.00	0.00	-100.0%
Supplemental Taxes		8614	124,205.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	109,000.00	84,000.00	-22.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,095,224.00	13,628,400.00	-24.7%
TOTAL, REVENUES			18,140,476.00	13,628,400.00	-24.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	15,200,000.00	15,900,000.00	4.6%
Bond Interest and Other Service Charges		7434	1,002,000.00	850,400.00	-15.1%
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)			16,202,000.00	16,750,400.00	3.4%
TOTAL, EXPENDITURES			16,202,000.00	16,750,400.00	3.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	1,500.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,500.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(1,500.00)	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	914,594.00	914,594.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	305,084.00	346,292.00	13.5%
5) TOTAL, REVENUES			1,219,678.00	1,260,886.00	3.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	914,594.00	914,594.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			914,594.00	914,594.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			305,084.00	346,292.00	13.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	770,857.00	770,857.00	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			770,857.00	770,857.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,075,941.00	1,117,149.00	3.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,991,156.29	9,067,097.29	13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,991,156.29	9,067,097.29	13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,991,156.29	9,067,097.29	13.5%
2) Ending Balance, June 30 (E + F1e)			9,067,097.29	10,184,246.29	12.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,067,097.29	10,184,246.29	12.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	8,245,395.92		
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			8,245,395.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			8,245,395.92		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	914,594.00	914,594.00	0.0%
TOTAL, FEDERAL REVENUE			914,594.00	914,594.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	305,084.00	346,292.00	13.5%
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%
TOTAL, OTHER LOCAL REVENUE			305,084.00	346,292.00	13.5%
TOTAL, REVENUES			1,219,678.00	1,260,886.00	3.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	914,594.00	914,594.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			914,594.00	914,594.00	0.0%
TOTAL, EXPENDITURES			914,594.00	914,594.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	770,857.00	770,857.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			770,857.00	770,857.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			770,857.00	770,857.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,859,000.00	11,140,000.00	-6.1%
5) TOTAL, REVENUES			11,859,000.00	11,140,000.00	-6.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	306,158.00	295,607.00	-3.4%
3) Employee Benefits		3000-3999	125,187.00	123,401.00	-1.4%
4) Books and Supplies		4000-4999	78,200.00	77,200.00	-1.3%
5) Services and Other Operating Expenses		5000-5999	11,500,620.00	11,011,620.00	-4.3%
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			12,010,165.00	11,507,828.00	-4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(151,165.00)	(367,828.00)	143.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	80,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			80,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(71,165.00)	(367,828.00)	416.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,475,176.69	8,404,011.69	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,475,176.69	8,404,011.69	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,475,176.69	8,404,011.69	-0.8%
2) Ending Net Position, June 30 (E + F1e)			8,404,011.69	8,036,183.69	-4.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	8,404,011.69	8,036,183.69	-4.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,550,139.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	257,689.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	2,381,001.58		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	223,423.42		
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	544,200.00		
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			19,956,453.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	10,006,634.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			10,006,634.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(G10 + H2) - (I7 + J2)			9,949,819.61		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	129,000.00	190,000.00	47.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	11,650,000.00	10,950,000.00	-6.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	80,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,859,000.00	11,140,000.00	-6.1%
TOTAL, REVENUES			11,859,000.00	11,140,000.00	-6.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	211,086.00	196,741.00	-6.8%
Clerical, Technical and Office Salaries		2400	95,072.00	98,866.00	4.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			306,158.00	295,607.00	-3.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	20,330.00	New
PERS		3201-3202	69,444.00	40,206.00	-42.1%
OASDI/Medicare/Alternative		3301-3302	23,436.00	15,180.00	-35.2%
Health and Welfare Benefits		3401-3402	24,012.00	35,000.00	45.8%
Unemployment Insurance		3501-3502	161.00	3,643.00	2162.7%
Workers' Compensation		3601-3602	5,366.00	5,182.00	-3.4%
OPEB, Allocated		3701-3702	1,831.00	1,888.00	3.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	937.00	1,972.00	110.5%
TOTAL, EMPLOYEE BENEFITS			125,187.00	123,401.00	-1.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	1,800.00	1,000.00	-44.4%
Materials and Supplies		4300	68,200.00	45,000.00	-34.0%
Noncapitalized Equipment		4400	8,200.00	31,200.00	280.5%
TOTAL, BOOKS AND SUPPLIES			78,200.00	77,200.00	-1.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	675,000.00	450,000.00	-33.3%
Travel and Conferences		5200	3,100.00	3,100.00	0.0%
Dues and Memberships		5300	1,500.00	1,500.00	0.0%
Insurance		5400-5450	3,482,000.00	3,250,000.00	-6.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	57,170.00	45,670.00	-20.1%
Transfers of Direct Costs - Interfund		5750	94,150.00	20,650.00	-78.1%
Professional/Consulting Services and Operating Expenditures		5800	7,181,300.00	7,234,300.00	0.7%
Communications		5900	6,400.00	6,400.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			11,500,620.00	11,011,620.00	-4.3%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			12,010,165.00	11,507,828.00	-4.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	80,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			80,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			80,000.00	0.00	-100.0%



SUPPLEMENTALS

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	28,000.58	28,000.58	28,310.92	27,751.07	27,751.07	28,358.08
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	28,000.58	28,000.58	28,310.92	27,751.07	27,751.07	28,358.08
5. District Funded County Program ADA						
a. County Community Schools	523.44	523.44	523.44	523.44	523.44	523.44
b. Special Education-Special Day Class	62.52	62.52	62.52	62.52	62.52	62.52
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.11	0.11	0.11	0.11	0.11	0.11
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	586.07	586.07	586.07	586.07	586.07	586.07
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	28,586.65	28,586.65	28,896.99	28,337.14	28,337.14	28,944.15
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			4,554,642.52	25,348,943.08	37,218,410.27	69,071,304.93	86,218,264.50	81,176,116.88	136,793,955.32	109,920,804.80
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		14,155,522.30	14,155,522.30	25,479,940.14	25,479,940.14	25,479,940.14	25,479,940.14	25,479,940.14	25,479,940.14
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	32,619,131.50	0.00	0.00
Miscellaneous Funds	8080-8099		535,456.15	(463,544.45)	(558,337.14)	(352,612.48)	(2,495,867.13)	(352,612.48)	2,319,152.30	5,515.95
Federal Revenue	8100-8299		95,994.46	626,050.80	10,098,199.40	10,434.18	25,042.03	540,490.52	377,717.32	87,647.11
Other State Revenue	8300-8599		737,939.59	1,645,467.78	6,820,211.84	407,929.34	2,690,500.24	5,312,248.34	1,324,624.48	1,512,546.98
Other Local Revenue	8600-8799		1,441.71	(15,498.39)	47,936.87	334,476.81	303,119.61	138,404.20	256,264.02	98,396.73
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			15,526,354.21	15,947,998.04	41,887,951.11	25,880,167.99	26,002,734.89	63,737,602.22	29,757,698.26	27,184,046.91
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		4,341,494.98	13,145,082.04	16,297,834.35	13,868,664.53	13,524,101.44	792,495.12	27,289,397.04	13,885,892.69
Classified Salaries	2000-2999		2,636,572.81	5,054,503.00	5,105,948.33	4,906,597.70	4,996,627.02	392,270.59	9,710,304.75	5,234,561.64
Employee Benefits	3000-3999		2,071,399.82	7,360,303.93	7,623,171.93	7,412,877.53	7,244,642.01	178,750.24	15,340,976.33	9,883,836.71
Books and Supplies	4000-4999		170,221.97	502,462.44	1,792,457.85	869,567.65	990,568.81	1,698,117.96	810,092.50	1,439,708.70
Services	5000-5999		919,126.28	1,743,762.94	2,503,974.86	1,941,332.14	1,477,474.01	2,641,414.30	2,229,095.97	2,345,060.50
Capital Outlay	6000-6599		(91,779.20)	0.00	4,540.80	27,657.60	284,694.40	311,939.20	15,136.00	46,646.40
Other Outgo	7000-7499		468,053.32	230,118.98	402,925.30	2,201,326.82	388,162.95	1,116,728.32	1,716,774.41	347,349.40
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	4,374,496.00	0.00	0.00	1,600,401.55
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			10,515,089.98	28,036,233.33	33,730,853.42	31,228,023.97	33,280,766.64	7,131,715.73	57,111,777.00	34,783,457.59
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	1,663,288.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	348,045.26	284,109.35	9,153.59	45,454.71	3,480.45	3,341.23	348.05	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	620,707.55	60,456.92	(39,911.50)	(46,739.28)	(3,103.54)	23,648.96	3,413.89	(30,042.25)	66,415.71
Prepaid Expenditures	9330	772,504.00	137,351.21	0.00	0.00	(107,223.56)	0.00	(32,367.92)	0.00	193,126.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		3,404,544.84	481,917.48	(30,757.91)	(1,284.57)	(106,846.65)	26,990.19	(28,605.98)	(30,042.25)	259,541.71
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	8,445,792.86	8,107,961.15	(579,381.39)	(288,001.54)	807,417.80	(832,755.18)	959,442.07	(510,970.47)	322,629.29
Due To Other Funds	9610	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	(95,012,458.76)	(23,409,080.00)	(23,409,080.00)	(23,409,080.00)	(23,409,080.00)	(1,376,138.76)	0.00	0.00	0.00
SUBTOTAL		(86,566,665.90)	(15,301,118.85)	(23,988,460.39)	(23,697,081.54)	(22,601,662.20)	(2,208,893.94)	959,442.07	(510,970.47)	322,629.29
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS		89,971,210.74	15,783,036.33	23,957,702.48	23,695,796.97	22,494,815.55	2,235,884.13	(988,048.05)	480,928.22	(63,087.58)
E. NET INCREASE/DECREASE (B - C + D)			20,794,300.56	11,869,467.19	31,852,894.66	17,146,959.57	(5,042,147.62)	55,617,838.44	(26,873,150.52)	(7,662,498.26)
F. ENDING CASH (A + E)			25,348,943.08	37,218,410.27	69,071,304.93	86,218,264.50	81,176,116.88	136,793,955.32	109,920,804.80	102,258,306.54
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		102,258,306.54	96,988,054.89	120,438,001.47	108,915,422.77				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	25,479,940.14	25,479,940.14	25,479,940.14	25,479,940.14	0.00	0.00	283,110,446.00	283,110,446.00
Property Taxes	8020-8079	0.00	32,619,131.50	0.00	0.00	0.00	0.00	65,238,263.00	65,238,263.00
Miscellaneous Funds	8080-8099	(474,576.36)	(1,410,449.92)	(478,049.36)	419,008.22	1,263,970.69	0.01	(2,042,946.00)	(2,042,946.00)
Federal Revenue	8100-8299	511,274.82	511,274.82	511,274.82	511,274.82	6,961,684.90	0.00	20,868,360.00	20,868,360.00
Other State Revenue	8300-8599	3,455,940.68	3,098,429.57	2,328,405.66	12,393,718.29	4,106,794.23	(0.02)	45,834,757.00	45,834,757.00
Other Local Revenue	8600-8799	216,616.99	652,373.96	(324,384.84)	785,732.17	1,109,396.15	0.01	3,604,276.00	3,604,276.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	2,775,096.00	0.00	2,775,096.00	2,775,096.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		29,189,196.27	60,950,700.07	27,517,186.42	39,589,673.64	16,216,941.97	0.00	419,388,252.00	419,388,252.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	14,385,509.17	13,834,208.22	15,212,460.60	15,057,407.21	10,646,999.60	0.01	172,281,547.00	172,281,547.00
Classified Salaries	2000-2999	5,176,685.65	5,144,532.32	5,183,116.31	5,575,386.90	5,189,546.98	0.00	64,306,654.00	64,306,654.00
Employee Benefits	3000-3999	10,031,042.78	9,988,983.91	10,010,013.34	11,692,368.53	6,308,831.94	0.00	105,147,199.00	105,147,199.00
Books and Supplies	4000-4999	1,767,847.44	2,108,291.38	2,446,684.45	3,076,300.65	2,836,349.20	0.00	20,508,671.00	20,508,671.00
Services	5000-5999	3,921,319.11	4,514,026.71	5,437,447.97	7,730,968.68	5,544,822.54	(0.01)	42,949,826.00	42,949,826.00
Capital Outlay	6000-6599	112,419.20	68,112.00	146,956.80	275,200.00	174,476.80	0.00	1,376,000.00	1,376,000.00
Other Outgo	7000-7499	347,349.40	347,349.40	347,349.40	347,349.40	422,897.89	0.01	8,683,735.00	8,683,735.00
Interfund Transfers Out	7600-7629	0.00	261,688.60	252,900.55	3,275,013.30		0.00	9,764,500.00	9,764,500.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00		0.00	0.00	0.00
TOTAL DISBURSEMENTS		35,742,172.75	36,267,192.54	39,036,929.42	47,029,994.67	31,123,924.95	0.01	425,018,132.00	425,018,132.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	55,720.15	0.00	0.00	0.00	1,607,567.88	0.00	1,663,288.03	
Accounts Receivable	9200-9299	(34.80)	139.22	(91,709.93)	93,798.20	0.00	(34.80)	348,045.27	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	118,741.35	34,821.69	(159,149.42)	592,092.93	0.00	62.07	620,707.53	
Prepaid Expenditures	9330	311,859.86	5,948.28	193,126.00	70,606.87	0.00	77.25	772,503.99	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		486,286.56	40,909.19	(57,733.35)	756,498.00	1,607,567.88	104.52	3,404,544.82	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(796,438.27)	1,274,470.14	(54,897.65)	35,472.33	0.00	844.58	8,445,792.86	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	1.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	(95,012,458.76)	
SUBTOTAL		(796,438.27)	1,274,470.14	(54,897.65)	35,472.33	0.00	844.58	(86,566,664.90)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		1,282,724.83	(1,233,560.95)	(2,835.70)	721,025.67	1,607,567.88	(740.06)	89,971,209.72	
E. NET INCREASE/DECREASE (B - C + D)		(5,270,251.65)	23,449,946.58	(11,522,578.70)	(6,719,295.36)	(13,299,415.10)	(740.07)	84,341,329.72	(5,629,880.00)
F. ENDING CASH (A + E)		96,988,054.89	120,438,001.47	108,915,422.77	102,196,127.41				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								88,895,972.24	

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	117,716,308.00	0.00	117,716,308.00	71,074,999.00	15,268,204.00	173,523,103.00	16,148,041.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable		0.00	0.00	0.00	0.00	0.00	0.00
Capital Leases Payable	10,744,145.00	0.00	10,744,145.00	0.00	2,467,978.00	8,276,167.00	556,168.00
Lease Revenue Bonds Payable	16,420,000.00	0.00	16,420,000.00	0.00	0.00	16,420,000.00	0.00
Other General Long-Term Debt	884,098.00	0.00	884,098.00	6,297,860.00	16,554.00	7,165,404.00	1,270,072.00
Net Pension Liability	400,184,424.00	0.00	400,184,424.00	0.00	0.00	400,184,424.00	0.00
Total/Net OPEB Liability	72,131,969.00	(119,177.00)	72,012,792.00	0.00	0.00	72,012,792.00	0.00
Compensated Absences Payable	1,673,665.00	0.00	1,673,665.00	0.00	0.00	1,673,665.00	0.00
Governmental activities long-term liabilities	619,754,609.00	(119,177.00)	619,635,432.00	77,372,859.00	17,752,736.00	679,255,555.00	17,974,281.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	1,764,124.00	0.00	0.00	(1,533,295.00)				
Other Sources/Uses Detail					5,977,899.00	9,603,281.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	3,824.00	0.00	0.00	0.00				
Other Sources/Uses Detail					250,000.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	609,274.00	0.00	763,295.00	0.00				
Other Sources/Uses Detail					49,180.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(2,492,596.00)	770,000.00	0.00				
Other Sources/Uses Detail					0.00	444,099.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	2,224.00	0.00						
Other Sources/Uses Detail					2,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					3,969,000.00	5,529,000.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	10,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	154,800.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,788,639.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	9,000.00	0.00						
Other Sources/Uses Detail					2,855,101.00	2,009,496.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					770,857.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	94,150.00	0.00						
Other Sources/Uses Detail					80,000.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	2,492,596.00	(2,492,596.00)	1,533,295.00	(1,533,295.00)	17,740,676.00	17,740,676.00	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(147,524.00)	0.00	(1,505,698.00)				
Other Sources/Uses Detail					2,775,096.00	9,764,500.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	2,300.00	0.00	0.00	0.00				
Other Sources/Uses Detail					335,000.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	607,481.00	0.00	735,698.00	0.00				
Other Sources/Uses Detail					87,000.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(482,907.00)	770,000.00	0.00				
Other Sources/Uses Detail					0.00	436,446.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,000,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					4,130,000.00	2,334,000.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	154,650.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,814,000.00	220,857.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	1,500.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					770,857.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	20,650.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	630,431.00	(630,431.00)	1,505,698.00	(1,505,698.00)	12,911,953.00	12,911,953.00		



**LOCAL CONTROL
FUNDING FORMULA
(LCFF)**

SCHOOLS

Modesto City Elementary (71167) - 2021/22 BUDGET ADOPTION		5/24/2021						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation	3.26%	0.00%	5.07%	2.48%	3.11%	3.54%	0.00%	0.00%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement								
Base Grant	\$112,326,648	\$109,636,269	\$115,189,666	\$112,893,843	\$116,407,541	\$120,527,648	\$120,527,648	\$120,527,648
Grade Span Adjustment	4,966,496	4,838,905	5,086,590	5,062,552	5,221,123	5,409,060	5,409,060	5,409,060
Supplemental Grant	20,636,555	20,099,551	21,110,888	20,734,375	21,379,887	22,137,155	22,137,155	22,137,155
Concentration Grant	19,335,775	18,768,204	19,701,250	19,397,929	20,001,834	20,710,292	20,710,292	20,710,292
Add-ons: Targeted Instructional Improvement Block Grant	1,084,014	1,084,014	1,084,014	1,084,014	1,084,014	1,084,014	1,084,014	1,084,014
Add-ons: Home-to-School Transportation	474,814	474,814	474,814	474,814	474,814	474,814	474,814	474,814
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$158,824,302	\$154,901,757	\$162,647,222	\$159,647,527	\$164,569,213	\$170,342,983	\$170,342,983	\$170,342,983
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement	158,824,302	154,901,757	162,647,222	159,647,527	164,569,213	170,342,983	170,342,983	170,342,983
LCFF Entitlement Per ADA	\$ 11,057	\$ 11,052	\$ 11,604	\$ 11,906	\$ 12,273	\$ 12,704	\$ 12,704	\$ 12,704
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 127,434,403	\$ 109,592,907	\$ 117,340,204	\$ 115,544,708	\$ 120,466,394	\$ 126,240,164	\$ 126,240,164	\$ 126,240,164
EPA (for LCFF Calculation purposes)	\$ 11,736,271	\$ 26,748,375	\$ 26,746,543	\$ 25,588,178	\$ 25,588,178	\$ 25,588,178	\$ 25,588,178	\$ 25,588,178
<i>Local Revenue Sources:</i>								
Property Taxes (Object 8021 to 8089)	\$ 20,648,942	\$ 19,634,161	\$ 19,634,161	\$ 19,634,161	\$ 19,634,161	\$ 19,634,161	\$ 19,634,161	\$ 19,634,161
In-Lieu of Property Taxes (Object Code 8096)	(995,314)	(1,073,686)	(1,073,686)	(1,119,520)	(1,119,520)	(1,119,520)	(1,119,520)	(1,119,520)
<i>Property Taxes net of In-Lieu</i>	<i>\$ 19,653,628</i>	<i>\$ 18,560,475</i>	<i>\$ 18,560,475</i>	<i>\$ 18,514,641</i>	<i>\$ 18,514,641</i>	<i>\$ 18,514,641</i>	<i>\$ 18,514,641</i>	<i>\$ 18,514,641</i>
TOTAL FUNDING	158,824,302	154,901,757	162,647,222	159,647,527	164,569,213	170,342,983	170,342,983	170,342,983
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	158,824,302	154,901,757	162,647,222	159,647,527	164,569,213	170,342,983	170,342,983	170,342,983

SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	16.13801139%	37.69258175%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	37.69258175%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%
EPA (for LCFF Calculation purposes)	\$ 11,736,271	\$ 26,748,375	\$ 26,746,543	\$ 25,588,178	\$ 25,588,178	\$ 25,588,178	\$ 25,588,178	\$ 25,588,178
EPA, Current Year (Object Code 8012)	\$ 11,736,271	\$ 26,748,375	\$ 26,746,543	\$ 25,588,178	\$ 25,588,178	\$ 25,588,178	\$ 25,588,178	\$ 25,588,178
(P-2 plus Current Year Accrual)								
EPA, Prior Year Adjustment (Object Code 8019)	\$ 173,424.00	\$ 36,772.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)								
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-

Modesto City Elementary (71167) - 2021/22 BUDGET ADOPTION				5/24/2021				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
LCAP Percentage to Increase or Improve Services								
Base Grant (<i>Excludes add-ons for TIG and Transportation</i>)	\$ 117,293,144	\$ 114,475,174	\$ 120,276,256	\$ 117,956,395	\$ 121,628,664	\$ 125,936,708	\$ 125,936,708	\$ 125,936,708
Supplemental and Concentration Grant funding in the LCAP year	\$ 39,972,330	\$ 38,867,755	\$ 40,812,138	\$ 40,132,304	\$ 41,381,721	\$ 42,847,447	\$ 42,847,447	\$ 42,847,447
Percentage to Increase or Improve Services	34.08%	33.95%	33.93%	34.02%	34.02%	34.02%	34.02%	34.02%
SUMMARY OF STUDENT POPULATION								
Unduplicated Pupil Population								
Enrollment	14,603	14,208	13,944	13,944	13,944	13,944	13,944	13,944
COE Enrollment	65	60	60	60	60	60	60	60
Total Enrollment	14,668	14,268	14,004	14,004	14,004	14,004	14,004	14,004
Unduplicated Pupil Count	12,776	12,485	12,253	12,253	12,253	12,253	12,253	12,253
COE Unduplicated Pupil Count	62	55	55	55	55	55	55	55
Total Unduplicated Pupil Count	12,838	12,540	12,308	12,308	12,308	12,308	12,308	12,308
Rolling %, Supplemental Grant	87.9700%	87.7900%	87.7600%	87.8900%	87.8900%	87.8900%	87.8900%	87.8900%
Rolling %, Concentration Grant	87.9700%	87.7900%	87.7600%	87.8900%	87.8900%	87.8900%	87.8900%	87.8900%

Modesto City High (71175) - 2021/22 BUDGET ADOPTION		5/24/2021							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
SUMMARY OF FUNDING									
General Assumptions									
COLA & Augmentation	3.26%	0.00%	5.07%	2.48%	3.11%	3.54%	0.00%	0.00%	
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement									
Base Grant	\$135,581,902	\$135,581,902	\$146,325,432	\$149,952,965	\$154,610,539	\$160,089,159	\$160,089,159	\$160,089,159	
Grade Span Adjustment	3,531,611	3,531,611	3,806,671	3,896,240	4,015,664	4,164,945	4,164,945	4,164,945	
Supplemental Grant	18,738,590	18,771,977	20,381,934	20,745,027	21,389,157	22,148,023	22,148,023	22,148,023	
Concentration Grant	8,590,259	8,673,728	9,668,507	9,554,036	9,850,687	10,200,180	10,200,180	10,200,180	
Add-ons: Targeted Instructional Improvement Block Grant	717,582	717,582	717,582	717,582	717,582	717,582	717,582	717,582	
Add-ons: Home-to-School Transportation	458,416	458,416	458,416	458,416	458,416	458,416	458,416	458,416	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$167,618,360	\$167,735,216	\$181,358,542	\$185,324,266	\$191,042,045	\$197,778,305	\$197,778,305	\$197,778,305	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	-	-	-	
Total LCFF Entitlement	167,618,360	167,735,216	181,358,542	185,324,266	191,042,045	197,778,305	197,778,305	197,778,305	
LCFF Entitlement Per ADA	\$ 11,533	\$ 11,541	\$ 12,149	\$ 12,414	\$ 12,797	\$ 13,249	\$ 13,249	\$ 13,249	
Components of LCFF By Object Code									
State Aid (Object Code 8011)	\$ 111,475,116	\$ 92,133,099	\$ 104,770,687	\$ 108,736,411	\$ 114,454,190	\$ 121,190,450	\$ 121,190,450	\$ 121,190,450	
EPA (for LCFF Calculation purposes)	\$ 14,278,552	\$ 33,349,554	\$ 34,253,012	\$ 34,253,012	\$ 34,253,012	\$ 34,253,012	\$ 34,253,012	\$ 34,253,012	
<i>Local Revenue Sources:</i>									
Property Taxes (Object 8021 to 8089)	\$ 45,053,087	\$ 45,604,640	\$ 45,604,640	\$ 45,604,640	\$ 45,604,640	\$ 45,604,640	\$ 45,604,640	\$ 45,604,640	
In-Lieu of Property Taxes (Object Code 8096)	(3,188,395)	(3,352,077)	(3,269,797)	(3,269,797)	(3,269,797)	(3,269,797)	(3,269,797)	(3,269,797)	
Property Taxes net of In-Lieu	\$ 41,864,692	\$ 42,252,563	\$ 42,334,843	\$ 42,334,843	\$ 42,334,843	\$ 42,334,843	\$ 42,334,843	\$ 42,334,843	
TOTAL FUNDING	167,618,360	167,735,216	181,358,542	185,324,266	191,042,045	197,778,305	197,778,305	197,778,305	
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	167,618,360	167,735,216	181,358,542	185,324,266	191,042,045	197,778,305	197,778,305	197,778,305	

SUMMARY OF EPA									
% of Adjusted Revenue Limit - Annual	16.13801139%	37.69258175%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	
% of Adjusted Revenue Limit - P-2	16.08698870%	37.69258175%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	
EPA (for LCFF Calculation purposes)	\$ 14,278,552	\$ 33,349,554	\$ 34,253,012	\$ 34,253,012	\$ 34,253,012	\$ 34,253,012	\$ 34,253,012	\$ 34,253,012	
EPA, Current Year (Object Code 8012)	\$ 14,278,552	\$ 33,349,554	\$ 34,253,012	\$ 34,253,012	\$ 34,253,012	\$ 34,253,012	\$ 34,253,012	\$ 34,253,012	
(P-2 plus Current Year Accrual)									
EPA, Prior Year Adjustment (Object Code 8019)	\$ 210,460.00	\$ 44,253.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)									
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-	

Modesto City High (71175) - 2021/22 BUDGET ADOPTION	5/24/2021							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
LCAP Percentage to Increase or Improve Services								
Base Grant (<i>Excludes add-ons for TIIG and Transportation</i>)	\$ 139,113,513	\$ 139,113,513	\$ 150,132,103	\$ 153,849,205	\$ 158,626,203	\$ 164,254,104	\$ 164,254,104	\$ 164,254,104
Supplemental and Concentration Grant funding in the LCAP year	\$ 27,328,849	\$ 27,445,705	\$ 30,050,441	\$ 30,299,063	\$ 31,239,844	\$ 32,348,203	\$ 32,348,203	\$ 32,348,203
Percentage to Increase or Improve Services	19.64%	19.73%	20.02%	19.69%	19.69%	19.69%	19.69%	19.69%

SUMMARY OF STUDENT POPULATION								
Unduplicated Pupil Population								
Enrollment	15,160	15,385	15,809	15,809	15,809	15,809	15,809	15,809
COE Enrollment	297	277	277	277	277	277	277	277
Total Enrollment	15,457	15,662	16,086	16,086	16,086	16,086	16,086	16,086
Unduplicated Pupil Count	10,382	10,321	10,605	10,605	10,605	10,605	10,605	10,605
COE Unduplicated Pupil Count	252	240	240	240	240	240	240	240
Total Unduplicated Pupil Count	10,634	10,561	10,845	10,845	10,845	10,845	10,845	10,845
Rolling %, Supplemental Grant	67.3500%	67.4700%	67.8800%	67.4200%	67.4200%	67.4200%	67.4200%	67.4200%
Rolling %, Concentration Grant	67.3500%	67.4700%	67.8800%	67.4200%	67.4200%	67.4200%	67.4200%	67.4200%