

OAKLEY UNION ELEMENTARY SCHOOL DISTRICT

2021-2022 PROPOSED BUDGET



Board of Trustees

Lynell Fuller, President
Ann Corridon
Paul DiDonato
Craig Pearson
Sherry Seat

Greg Hetrick, Superintendent
Cindy Peterson, Asst. Superintendent, Business Services

Approved by the
OUESD Board of Trustees on

Date

6/23/21

By



TO: Superintendent and Board Members
FROM: Cindy Peterson
DATE: June 16, 2021
RE: 2021/22 Proposed Budget

Attached for your review is the proposed budget for the 2021/22 fiscal year. Per regulations from the Local Control Funding Formula (LCFF) we are required to submit at a public hearing of our proposed budget along with our Local Control Accountability Plan (LCAP) for board and public comment and review of which we did at the June 16, 2021 board meeting.

The Governor's May Revision is reflective of a strong economic turnarounds, projecting unprecedented funding for K-12 public education. This budget provides for a super COLA and several one-time funding opportunities, with the creation of California for All Kids, a roadmap to address the gaps in early education, school nutrition, teacher support, class size, broadband access and wraparound services.

For your review, I have included:

- SACS forms for General Fund

2021/22 Proposed Budget

Assumptions incorporated include the following:

- Cost of Living Adjustment 5.07% LCFF (5.07% increase over 20/21, which was 0%)
- California Consumer Price Index (CPI) 3.84%
- Estimated Average Daily Attendance (ADA) 4,967.90 (hold harmless to 19/20 levels)
- Estimated Enrollment 5,099
- Lottery revenue based on \$150.00 unrestricted / \$49.00 restricted per prior year annual ADA
- Salary projections include changes as listed below:
 - Factors for annual step and column movement estimated at 2.5% Certificated and 1.5% Classified
 - Salary driven benefit costs reflect the most recently released percentages for 2021/22
- Budgeted retirement rates
 - 22.91% PERS rate (2.21% increase over prior year)
 - 16.92% STRS rate (.77% increase over prior year)

Criteria and Standards Highlights

The State of California requires that a Criteria and Standards Review Summary be included in each school district's Certification for the Adopted Budget. This has been placed in the packet for your review and certification. The information highlighted in this summary informs the School Board of any areas of concern or unusual variances for the budget year and two subsequent years that have been marked as "Not Met". There are no areas of concern on areas that have been marked as "Met".

CRITERIA AND STANDARDS REVIEW SUMMARY

- 1) Budgeted ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three years due to prior years using trend analysis would show student growth increasing at a

greater amount than prior year. However at the end of 2018/19 and in 2020/21 with COVID, we had an usual loss of students, which required us to reevaluate/recalculate projected ADA.

- 2) 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 due to projections are built using historical enrollment growth as well as taking into account new home sales calculated to student yield ratios. We have also had to take into account enrollment during COVID.
- 6a) Projected operating revenues (e.g. federal, other state and other local) are not within the standard for the budget and two subsequent fiscal years due to elimination of a number of one-time Coronavirus/CARES funding, as well as increased revenue for the return of the Extended Day Learning Center program.
- 6b) Projected operating expenditures (e.g. books and supplies, and services and other operating) are not within the standard for the budget and two subsequent fiscal years due to elimination of one-time purchases with one-time funding and increasing operating expenditures back to levels that were before COVID (i.e., utilities, garbage, water, etc.).
- S5) The district contributions from unrestricted to restricted resources to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years due to increased services for special education that increases contribution from general fund to cover continued expenditures. Also with the increased general fund expenditures increases the mandated 3% contribution for Routine Repair and Maintenance.

Multi-Year Projections

Estimated step increases built into the Multi-year projection at 2.5% for Certificated employees and 1.5% for Classified employees have been included for all out going years. Other dashboard assumptions used are as follows:

Cost of Living Adjustment (COLA)		Consumer Price Index	Contribution Rates	
			STRS	PERS
2021-22	5.07%	3.84%	16.92%	22.91%
2022-23	2.48%	2.40%	19.10%	26.10%
2023-24	3.11%	2.23%	19.10%	27.10%

Average Daily Attendance (ADA)		Estimated Enrollment	Percentage of Attendance
2021-22	4,967.90	5,099	<i>hold harmless of prior year</i>
2022-23	5,015.04	5,224	96%
2023-24	5,111.04	5,324	96%

Recommendation

It is my recommendation that the Board of Trustees adopt the enclosed budget package for the 2021-22 Fiscal Year.

CHART OF ACCOUNTS 2021 - 2022

FUND		<u>Fund</u>
01	General Fund	xx
12	Child Development Fund	01-1100-1110-1000-102-0-000-1120
13	Cafeteria Fund	
21	Bond Fund	
25	Capital Facilities Fund- Developer Fees	
35	County School Facility	
40	Special Reserve Fund for Capital Outlay	

RESOURCE	Unrestricted Resources	<u>Resource</u>
0000	Unrestricted	xxxx
0010	Raising Student Achievement	01-1100-1110-1000-102-0-000-1120
0013	School Safety	
0014	Instructional Materials	
0016	Before/After School Program	
0020	Technology and Facility One Time Plan	
0092	Measure W Bond	
0187	State Testing	
0188	ELPAC	
0196	Donations	
0197	CCCSIG Safety Rebate	
0787	LCFF Supplemental/Concentration	
1100	State Lottery	
1400	Education Protection Act	

Federal Restricted Resources		
3010	Title I	
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	
3212	Elementary and Secondary School Emergency Relief (ESSER) Fund II	
3215	Learning Loss Mitigation - Governor's Emergency Education Relief Fund	
3220	Learning Loss Mitigation - Coronavirus Relief Fund	
3310	Special Ed - Local Assistance	
3311	Special Ed - Private School ISPS	
3315	Special Ed - Preschool Federal Grant	
3327	Special Ed - IDEA Mental Health	
4035	Title II - Improving Teacher Quality	
4127	Title IV - Student Support and Academic Enrichment Grants	
4201	Title III - Immigrant Student Program	
4203	Title III - Limited English Proficiency (LEP)	
5058	Child Development Coronavirus Response and Relief - One Time Stipend	
5310	Child Nutrition: School Programs(School lunch,breakfast,milk)	
5380	Child Nutrition: Breakfast Startup	
5640	Medi-Cal Billing Option	

State Restricted Resources		
6105	Child Development - State Preschool	
6127	QRIS Grants	
6230	Calif Clean Energy Jobs Act (Prop 39)	

CHART OF ACCOUNTS 2021 - 2022

State Restricted Resources Continued

Resource

6300	Restricted Lottery Instructional Materials	xxxx
6500	Special Education	01-1100-1110-1000-102-0-000-1120
6546	Special Education - Mental Health	
6695	TUPE (Prop 56)	
7311	Classified Employee Professional Development Block Grant	
7420	Learning Loss Mitigation - Proposition 98	
7422	In-Person Instruction (IPI) Grant	
7425	Expanded Learning Opportunities (ELO) Grant	
7426	Expanded Learning Opportunities (ELO) Grant-Paraprofessional Staff	
7388	COVID-19 LEA Response Funds	

RESOURCE

Local Restricted Resources

8150	Ongoing Major Maintenance
9010	Local Grants
9011	PVF Grants
9013	Redeveloper Pass Through
9025	OUESD Families in Need

SCHOOL

School

101	Oakley Elementary	
102	Gehringer Elementary	xxx
103	O'Hara Park Middle School	01-1100-1110-1000-102-0-000-1120
104	Laurel Elementary	
105	Vintage Parkway Elementary	
106	Delta Vista Middle School	
107	Iron House Elementary	
108	Almond Grove Elementary	
109	Summer Lake Elementary	
449	Student Support Services	
454	Special Education Preschool	
455	Summer Programs	
456	Breaks	
460	Curriculum and Instructional Services	
461	Technology	
463	Superintendent	
464	Board of Trustees	
465	Personnel / Human Resources	
467	Fiscal Services	
468	Maintenance / Grounds	
469	Custodial Services	
470	Community Services	

PROJECT YEAR

Not Used At This Time

Project Year x

01-1100-1110-1000-102-0-000-1120

DISTRICT USE ONLY

Used At District Discretion

District Use Only xxx

01-1100-1110-1000-102-0-000-1120

**GENERAL FUND PERSONNEL (FTE by Resource)
2021 - 2022 Original Budget**

GENERAL FUND - 01	
0000 / 1400 UNRESTRICTED RES	
Certificated:	
Teachers	211.710
Administrative Council	19.650
Other Certificated	0.000
Classified:	
Non Management	56.700
Administrative Council	18.280
Board Members	5.000
0010 RAISING STUDENT ACHV	
Classified:	
Administrative Council	0.000
Non Management	0.640
0013 SCHOOL SAFETY	
Classified / Non Management	13.000
0016 BF/AFTR SCHL PROGRAM	
Certificated Admin	1.000
Classified Non Management	14.990
0787 LCFF SUPPL	
Certificated / Teachers	10.370
Certificated Admin	4.400
Other Certificated	0.000
Classified Non Management	20.930
Classified Admin Council	0.500
1100 LOTTERY UNRSTRCTD	
Classified Non Management	1.500
Certificated - Teachers	0.320
Classified Admin Council	1.000
3010 TITLE 1	
Certificated Admin	0.000
Certificated - Teachers	0.000
Classified:	
Administrative Council	0.000
Non Management	2.740
3212 ESSER II	
Non Management	2.250
3310 / 6500 SPECIAL ED	
Certificated:	
Teachers	40.800
Other Certificated	-
Administrative Council	3.100
Classified:	
Administrative Council	2.000
Non Management	47.640
3320/3315 SPED PRESCHOOL	
Certificated Admin Council	0.400

GENERAL FUND - 01 Continued	
3327 / 6546 MENTAL HEALTH	
Other Certificated	0.000
Certificated Admin	4.250
Classified Admin Council	0.000
4035 TEACHER QUALITY	
Certificated / Teachers	0.110
4127 TITLE IV	
Certificated / Teachers	0.150
4203 TITLE III LEP	
Certificated / Teachers	0.140
Classified / Admin Council	0.000
Certificated Admin Council	0.600
5640 MEDI-CAL	
Classified / Admin Council	0.220
8150 RRM	
Classified:	
Administrative Council	2.000
Non Management	10.500
7425 EXPANDED LEARNING (ELO) GRANT	
Certificated / Teachers	10.0000
Certificated Admin Council	5.0000
Non Management	0.380
7426 EXPANDING LEARNING GRANT -PARA STAFF	
Non Management	6.4600
Total	518.7300

TOTAL GENERAL FUND	
Certificated:	
Administrative Council	38.400
Other Certificated	0.000
Teachers	273.600
Classified:	
Administrative Council	24.000
Board Members	5.000
Non Management	177.730
TOTAL GENERAL FUND	518.7300

TOTAL BY BARGAINING UNIT	
Administrative Council	
Certificated	38.400
Classified	24.000
Board Members	5.000
CSEA	107.6600
Local One	70.070
OUTA	273.600
TOTAL BARGAINING UNIT	518.7300

GENERAL FUND PERSONNEL (FTE by Resource)

2021 - 2022 Original Budget

CHILD DEVELOPMENT - 12	
Certificated:	
Teachers	0.400
Administrative Council	0.000
Classified Non Management	
Administrative Council	0.000
Total	5.300

CHILD NUTRITION - 13	
Classified:	
Administrative Council	2.000
Non Management	20.870
Total	22.870

TOTAL CHILD DEVELOPMENT FUND	
Certificated:	
Administrative Council	0.000
Teachers	0.400
Classified:	
Administrative Council	0.000
Non Management	4.900
TOTAL CHILD DEV FUND	5.300

TOTAL CHILD NUTRITION FUND	
Certificated:	
Administrative Council	
Teachers	
Classified:	
Administrative Council	2.000
Non Management	20.870
TOTAL CHILD NUTR FUND	22.870

TOTAL BY BARGAINING UNIT	
Administrative Council	
Certificated	0.000
Classified	0.000
CSEA	4.520
Local One	0.380
OUTA	0.400
TOTAL BARGAINING UNIT	5.300

TOTAL BY BARGAINING UNIT	
Administrative Council	
Certificated	0.000
Classified	2.000
CSEA	0.000
Local One	20.870
OUTA	0.000
TOTAL BARGAINING UNIT	22.870

MANAGEMENT / NON MANAGEMENT SUMMARY

2021 - 2022 - Original Budget

NON MANAGEMENT FTE SUMMARY	
Certificated - Fund 01	273.600
Certificated - Fund 12	0.400
Certificated - Fund 13	0.000
TOTAL CERTIFICATED NON MANAGEMENT	274.000
Classified - Fund 01	177.730
Classified - Fund 12	4.900
Classified - Fund 13	20.870
TOTAL CLASSIFIED NON MANAGEMENT	203.500

MANAGEMENT FTE SUMMARY	
Certificated - Fund 01	38.400
Certificated - Fund 12	0.000
Certificated - Fund 13	0.000
TOTAL CERTIFICATED MANAGEMENT	38.400
Classified - Fund 01	24.000
Classified - Fund 12	0.000
Classified - Fund 13	2.000
TOTAL CLASSIFIED MANAGEMENT	26.000

2021 / 2022 BUDGET DEVELOPMENT

CBEDS AND P-2 ACTUAL & PROJECTED ADA COMPARISONS

YEAR	CBEDS	P-2 ADA *	Certified Excused Absences *	Actual ADA	CBEDS & Actual ADA Difference	% DIFFERENCE	Increase Between Actual P-2 Periods	CBEDS Increase between years	% of attendance
10/11	4,637	4,462.34	N/A	4,462	(175)	-3.77%	11	(25)	96.23%
11/12	4,656	4,470.40	N/A	4,470	(186)	-3.99%	8	19	96.01%
12/13	4,745	4,572.81	N/A	4,573	(172)	-3.63%	102	89	96.37%
13/14	4,871	4,690.69	N/A	4,691	(180)	-3.70%	118	126	96.30%
14/15	4,946	4,729.62	N/A	4,730	(216)	-4.37%	39	75	95.63%
15/16	5,008	4,800.03	N/A	4,800	(208)	-4.15%	70	62	95.85%
16/17	5,015	4,832.27	N/A	4,832	(183)	-3.64%	32	7	96.36%
17/18	5,197	4,979.93	N/A	4,980	(217)	-4.18%	148	182	95.82%
18/19	5,267	5,024.61	N/A	5,025	(242)	-4.60%	45	30	95.40%
19/20	5,194	4,967.90	N/A	4,968	(226)	-4.35%	(57)	(73)	95.65%
20/21	4,939	4,967.90	N/A	4,968	29	0.59%	0	(255)	100.59%
21/22	5,099	4,967.90	N/A	4,968	(131)	-2.57%	0	160	97.43%
22/23	5,224	5,015.04	N/A	5,015	(209)	-4.00%	47	125	96.00%
23/24	5,324	5,111.04	N/A	5,015	(309)	-5.80%	0	100	94.20%
Avg. Totals	5,149	4,985.09		4,985	(164)	-4.19%	34	(19)	4 yr actual avg

**2020-21
CBEDS 4,939**

Average increases between CBEDS Periods: (19)

MULTI-YEAR CBEDS PROJECTIONS:

10/11 Actual:	4,637
11/12 Actual:	4,656
12/13 Actual:	4,745
13/14 Actual:	4,871
14/15 Actual:	4,946
15/16 Actual:	5,008
16/17 Actual:	5,015
17/18 Actual:	5,197
18/19 Actual:	5,267
19/20 Actual:	5,194
20/21 Actual:	4,939
21/22 Projection:	5,099
22/23 Projection:	5,224
23/24 Projection:	5,324

ORIGINAL BUDGET MULTI-YEAR P-2 ADA PROJECTIONS:

10/11 Actual:	4,462.34
11/12 Actual:	4,470.40
12/13 Actual:	4,572.81
13/14 Actual:	4,690.69
14/15 Actual:	4,729.62
15/16 Actual:	4,800.03
16/17 Actual:	4,832.27
17/18 Actual:	4,979.93
18/19 Actual:	5,024.61
19/20 Actual:	4,967.90
* 20/21 Actual:	4,967.90 (20/21 Hold Harmless - prior year)
* 21/22 Projection:	4,967.90 (21/22 Hold Harmless - prior year)
* 22/23 Projection:	5,015.04 (22/23 CBEDS Projection, times average % difference CBEDS to P-2 ADA+10.13)
* 23/24 Projection:	5,111.04 (23/24 CBEDS Projection, times average % difference CBEDS to P-2 ADA+10.32)

All projections shown above exclude CCCOE estimated SPED ADA

MULTI-YEAR PROJECTIONS
Oakley Union Elementary
2021-2022

Budget Development

	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	2023-24
	MULTIYEAR PROJECTIONS UNRESTRICTED	MULTIYEAR PROJECTIONS RESTRICTED	TOTAL OF ALL Combined	MULTIYEAR PROJECTIONS UNRESTRICTED	MULTIYEAR PROJECTIONS RESTRICTED	TOTAL OF ALL Combined	MULTIYEAR PROJECTIONS UNRESTRICTED	MULTIYEAR PROJECTIONS RESTRICTED	TOTAL OF ALL Combined	MULTIYEAR PROJECTIONS UNRESTRICTED	MULTIYEAR PROJECTIONS RESTRICTED	TOTAL OF ALL Combined
Projected ADA for funding	4,967.90	0.00	4,967.90	4,967.90	0.00	4,967.90	5,015.04	0.00	5,015.04	5,111.04	0.00	5,111.04
COE Special Ed ADA	15.86		15.86	15.86		15.86	15.86		15.86	15.86		15.86
TOTAL ADA (should match RL 033)	4,983.76		4,983.76	4,983.76		4,983.76	5,030.90		5,030.90	5,126.90		5,126.90
Percentage change in ADA from Prior Year	9,022.00	9,022.00		9,006.00	9,006.00		9,446.00	9,446.00		9,664.00	9,664.00	
Beginning base rev limit EDP 024	0.0000	0.0000		1,0507	1,0507		1,0248	1,0248		1,0311	1,0311	
Statutory COLA (Used for Rev.Limits/Spec.Ed.)	(16.00)	(16.00)		440.00	440.00		218.00	218.00		281.00	281.00	
COLA as a dollar figure added to base R/L	0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00	
Estimated Equalization Aid	9,006.00	9,006.00		9,446.00	9,446.00		9,664.00	9,664.00		9,945.00	9,945.00	
Total C/Y Base R/L per ADA	0.00			0.00			0.00			0.00		
AB851 BTSA/Meals for Needy	0.00			0.00			0.00			0.00		
Beginning Teachers	0.00			0.00			0.00			0.00		
Meals for Needy	0.00			0.00			0.00			0.00		
Deficit Factor for unrest and restr.#1	44,883,742.56			47,076,596.96			48,618,617.60			50,987,020.50		
Deficit Factor for unrest and restr.#2	100.00000%			100.00000%			100.00000%			100.00000%		
Total Est R.L.(Base+COLA+DAxdeficit)	44,883,742.56			47,076,596.96			48,618,617.60			50,987,020.50		
State Categorical COLA (Use for State Programs)	100.000%	0.00%		100.000%	0.00%		100.000%	0.00%		100.000%	0.00%	
California Lottery	1,0231	1,0231		1,0507	1,0507		1,0248	1,0248		1,0311	1,0311	
California CPI	150.00	49.00		150.00	49.00		150.00	49.00		150.00	49.00	
All Other Adj	1,0214	1,0214		1,0384	1,0384		1,0240	1,0240		1,0223	1,0223	
Transfer to COE for Sp Ed ADA	-1,908.56	0.00	-1,908.56	263.04	0.00	263.04	-1,321.60	0.00	-1,321.60	1,803.50	0.00	1,803.50
RL Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LOCAL CONTROL FUNDING (LCFF)	44,881,834.00	0.00	44,881,834.00	47,076,860.00	0.00	47,076,860.00	48,617,296.00	0.00	48,617,296.00	50,988,824.00	0.00	50,988,824.00
A. REVENUE												
1. Local Control Funding (LCFF)	44,881,834	1,489,041	46,370,875	47,076,860	1,384,954	48,461,814	48,617,296	1,384,954	50,002,250	50,988,824	1,384,954	52,373,778
Prior Year Adjustments to RL	0	6,230,540	6,230,540	0	4,925,483	4,925,483	0	2,351,243	2,351,243	0	2,569,606	2,569,606
2. Federal Revenues	937,129	7,700,081	8,637,210	960,589	3,561,887	4,522,476	993,753	3,333,560	4,327,313	1,044,273	3,503,031	4,547,304
3. Other State Revenues	165,687	1,920,125	2,085,812	1,469,216	2,033,655	3,502,871	1,512,820	2,052,952	3,565,773	1,572,615	2,092,251	3,664,866
4. Other Local Revenues												
TOTAL REVENUE	45,984,650	17,339,787	63,324,437	49,506,665	11,905,979	61,412,644	51,123,869	9,122,709	60,246,579	53,605,712	9,549,842	63,155,553

	2020-21 MULTIYEAR PROJECTIONS UNRESTRICTED	2020-21 MULTIYEAR PROJECTIONS RESTRICTED	2020-21 TOTAL OF All Combined	2021-22 MULTIYEAR PROJECTIONS UNRESTRICTED	2021-22 MULTIYEAR PROJECTIONS RESTRICTED	2021-22 TOTAL OF All Combined	2022-23 MULTIYEAR PROJECTIONS UNRESTRICTED	2022-23 MULTIYEAR PROJECTIONS RESTRICTED	2022-23 TOTAL OF All Combined	2023-24 MULTIYEAR PROJECTIONS UNRESTRICTED	2023-24 MULTIYEAR PROJECTIONS RESTRICTED	2023-24 TOTAL OF All Combined
B. EXPENDITURES												
Base Salaries	20,435,999	5,802,874	26,238,873	22,733,166	6,197,660	28,930,826	22,733,166	5,822,126	29,278,563	23,301,495	5,977,068	30,010,527
Step & Column							568,329	154,942		582,537	149,427	
2.50%												
2000 - 2999	4,817,431	3,125,391	7,942,822	6,201,991	3,375,708	9,577,699	6,294,849	3,038,920	9,477,434	6,387,879	3,019,718	9,549,758
1.50%							93,030	50,636		95,818	46,343	
Step & Column												
TOTAL SALARIES:	\$ 25,253,430	\$ 8,928,265	\$ 34,181,695	\$ 28,935,157	\$ 9,573,368	\$ 38,508,525	\$ 29,689,374	\$ 9,066,623	\$ 38,755,997	\$ 30,367,730	\$ 9,192,555	\$ 39,560,285
3. Employee Benefits	8,612,438	2,927,089	14,218,380	10,398,986	3,877,561	16,914,997	10,606,363	3,393,420	17,669,461	11,656,491	3,710,162	18,190,638
resc 7690		2,678,863			2,638,450		782,384	2,638,450		2,638,450		
STRS/RSR additional increase							50,400	21,600		142,111	43,424	
1/1/4/21 NEGOTIATIONS / BENEFITS			41.60%			43.93%			45.59%			45.98%
4. Books and Supplies	933,694	1,947,133	2,880,827	895,752	1,361,896	2,257,648	878,173	1,058,934	1,937,106	922,817	788,307	1,711,124
5. Services	3,463,431	1,837,075	5,300,506	4,139,717	2,726,554	6,866,271	4,305,306	1,808,566	6,113,872	4,527,518	1,825,012	6,352,530
6. Capital Outlay	7,568	485,506	493,074	32,260	751,429	783,689	774	140,665	141,440	792	143,802	144,594
7. Other Outgo	0	862,672	862,672	0	884,912	884,912	0	906,150	906,150	0	926,357	926,357
8. Direct/Indirect Costs	(104,536)	84,547	(19,989)	(87,151)	87,151	0	(60,655)	60,655	0	(42,444)	42,444	0
9. Debt Service	43,242	0	43,242	40,969	0	40,969	40,969	0	40,969	40,969	0	40,969
TOTAL EXPENDITURES	38,209,267	19,751,140	57,960,407	44,355,690	21,901,321	66,257,011	46,293,088	19,271,907	65,564,995	47,615,982	19,310,514	66,926,497
C. EXCESS/DEFICIENCY	7,775,383	(2,411,353)	5,364,030	5,150,975	(9,995,342)	(4,844,367)	4,830,751	(10,149,197)	(5,318,416)	5,989,729	(9,760,673)	(3,770,944)
D. OTHER SOURCES												
1. Interfund Transfers In	0	0	0	0	0	0	0	0	0	0	0	0
2. Interfund Transfers Out	(185,526)	0	(185,526)	(352,755)	0	(352,755)	0	0	0	0	0	0
3. Other Sources In	0	0	0	0	0	0	0	0	0	0	0	0
4. Other Uses Out	0	0	0	0	0	0	0	0	0	0	0	0
5. Special Ed Contribution/Rest Prgrms	(5,874,203)	5,874,203	0	(8,055,651)	8,055,651	0	(8,224,820)	8,224,820	0	(8,397,541)	8,397,541	0
TOTAL SOURCES/USES	(6,059,729)	5,874,203	(185,526)	(8,408,406)	8,055,651	(352,755)	(8,224,820)	8,224,820	0	(8,397,541)	8,397,541	0
Change to Fund Balance	1,715,654	3,462,850	5,178,504	(3,257,431)	(1,939,691)	(5,197,122)	(3,394,038)	(1,924,378)	(5,318,416)	(2,407,811)	(1,363,132)	(3,770,944)
F. FUND BALANCE, RESERVES												
NET BEGINNING BALANCE:	10,793,401	2,045,358	12,839,759	12,509,055	5,509,208	18,018,263	9,251,624	3,569,517	12,821,141	5,857,586	1,645,139	7,502,725
AUDIT ADJUSTMENT	0	0	0	0	0	0	0	0	0	0	0	0
RESTATEMENTS	0	0	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE:	12,509,055	5,509,208	18,018,263	9,251,624	3,569,517	12,821,141	5,857,586	1,645,139	7,502,725	3,449,774	282,007	3,731,781
COMPONENTS OF ENDING BALANCE:												
REVOLVING CASH		0			0	2,500	2,500	0	2,500	2,500	0	2,500
PREPAID	2,500	0	2,500	2,500	0	0	0	0	0	0	0	0
RECOMMENDED RESERVE - 3.00%	1,744,378	0	1,744,378	1,998,293	0	1,998,293	1,966,950	0	1,966,950	2,007,795	0	2,007,795
Legally Restricted Balances		5,509,208	5,509,208		3,569,517	3,569,517	846,836	1,645,139	1,645,139	846,836	0	282,007
OTHER DESIGNATED	1,674,544	0	1,674,544	846,836	0	846,836	500,000	0	846,836	500,000	0	846,836
Board Reserve Designated for Post Employment Benefits	500,000	0	500,000	500,000	0	500,000	500,000	0	500,000	500,000	0	500,000
Board Reserve Designation	359,054	0	359,054	230,931	0	230,931	230,931	0	230,931	0	0	0
UNAPPROPRIATED	8,228,579	0	8,228,579	5,673,064	0	5,673,064	2,310,369	0	2,310,369	92,643	0	92,643

	2020-21 MULTIYEAR PROJECTIONS UNRESTRICTED	2020-21 MULTIYEAR PROJECTIONS RESTRICTED	2020-21 TOTAL OF All Combined	2021-22 MULTIYEAR PROJECTIONS UNRESTRICTED	2021-22 MULTIYEAR PROJECTIONS RESTRICTED	2021-22 TOTAL OF All Combined	2022-23 MULTIYEAR PROJECTIONS UNRESTRICTED	2022-23 MULTIYEAR PROJECTIONS RESTRICTED	2022-23 TOTAL OF All Combined	2023-24 MULTIYEAR PROJECTIONS UNRESTRICTED	2023-24 MULTIYEAR PROJECTIONS RESTRICTED	2023-24 TOTAL OF All Combined
ENDING FUND BALANCE	12,509,055	5,509,208	18,018,263	9,251,624	3,569,517	12,821,141	5,857,586	1,645,139	7,502,725	3,449,774	282,007	3,731,781

OAKLEY UNION SCHOOL DISTRICT
PROPOSED BUDGET 2021 - 2022
GENERAL FUND
2021-22

	19-20 AUDITED ACTUALS	20-21 ESTIMATED ACTUALS	21-22 PROPOSED BUDGET
REVENUES			
LCFF	\$46,887,011	\$46,370,875	\$48,461,814
Federal Revenues	\$1,746,007	\$6,230,540	\$4,925,483
Other State Revenues	\$4,825,044	\$8,637,210	\$4,522,476
Other Local Revenues	\$1,833,005	\$583,695	\$1,860,402
Selpa Transfer In	\$1,477,322	\$1,502,117	\$1,642,469
TOTAL REVENUES	\$56,768,389	\$63,324,437	\$61,412,644
EXPENDITURES			
Certificated Salaries	\$26,052,524	\$26,238,873	\$28,930,826
Classified Salaries	\$8,566,801	\$7,942,822	\$9,577,699
Employee Benefits	\$14,004,367	\$14,218,380	\$16,914,997
Books and Supplies	\$1,657,756	\$2,880,827	\$2,257,648
Services, Other Operating Expenses	\$5,904,548	\$5,300,506	\$6,866,271
Capital Outlay	\$608,995	\$493,074	\$783,689
Other Outgo	\$1,072,867	\$905,914	\$925,881
Direct Support/Indirect Costs	(\$14,020)	(\$19,989)	\$0
TOTAL EXPENDITURES	\$57,853,838	\$57,960,407	\$66,257,011
EXCESS (DEFICIENCY) OF REVENUES EXPENDITURES	(\$1,085,449)	\$5,364,030	(\$4,844,367)
OTHER FINANCING SOURCES/USES			
Transfer In / Sources (8910-8979)	\$184,985	\$0	\$0
Transfer Out / Uses (7610-7699)	\$0	\$185,526	\$352,755
Contributions (8980-8999)	\$0	0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	(\$900,464)	\$5,178,504	(\$5,197,122)
FUND BALANCE, RESERVES			
Beginning Balance July1	\$14,420,204	\$12,839,759	\$18,018,263
Audit Adjustment	\$0	\$0	\$0
Restatement	(\$679,981)	\$0	\$0
Ending Balance, June 30	\$12,839,759	\$18,018,263	\$12,821,141
COMPONENTS OF ENDING BALANCE			
UNASSIGNED/UNAPPROPRIATED:			
Designated for Economic Uncertainties (3%)	\$1,735,615	\$1,744,378	\$1,998,293
Capital Outlay Reserve	\$6,356,285	\$8,228,579	\$5,673,064
One time Dollars	\$0	\$0	\$0
Total Unassigned/Unappropriated	\$8,091,900	\$9,972,957	\$7,671,357
	13.99%	17.21%	11.58%
ASSIGNED:			
Revolving Cash	\$2,500	\$2,500	\$2,500
Teacher's ISS/ Sites	\$116,888	\$130,876	\$0
Site Donations	\$177,732	\$150,920	\$162,307
Prepaid Expenditures	\$0	\$0	\$0
Lottery	\$811,773	\$762,595	\$471,222
General Fund/EDLC/Insurance	\$4,152	\$15,377	\$15,818
Tier III Programs designated for operations	\$58,597	\$94,368	\$153,012
Deferred Maintenance	\$0	\$0	\$0
Reserve for Supplemental Plan	\$0	\$520,408	\$44,477
Total Assigned	\$1,171,642	\$1,677,044	\$849,336
	2.03%	2.89%	1.28%
COMMITTED:			
Reserve for future post employment benefits	\$500,000	\$500,000	\$500,000
Board Reserved Designation	\$1,029,859	\$359,054	\$230,931
Total Committed	\$1,529,859	\$859,054	\$730,931
	2.64%	1.48%	1.10%
RESTRICTED:			
Redeveloper Pass Through	\$1,098,365	\$805,251	\$0
Restricted Ending Balance	\$947,994	\$4,703,957	\$3,569,517
Total Restricted	\$2,046,358	\$5,509,208	\$3,569,517
	3.54%	9.51%	5.39%
TOTAL ENDING FUND BALANCE	\$12,839,759	\$18,018,263	\$12,821,141

OAKLEY UNION SCHOOL DISTRICT
PROPOSED BUDGET 2021 - 2022
CHILD DEVELOPMENT
2021-22

	19-20 AUDITED ACTUALS	20-21 ESTIMATED ACTUALS	21-22 PROPOSED BUDGET
REVENUES			
Local Control Funding/LCFF	\$0	\$0	\$0
Federal Revenues	\$0	\$30,319	\$0
Other State Revenue	\$404,306	\$406,643	\$404,530
Other Local Revenue-QRIS Grant	\$6,780	\$706	\$23,425
Other Local Revenue-Interest	\$1,062	\$1,000	\$100
TOTAL REVENUES	\$412,148	\$438,668	\$428,055
EXPENDITURES			
Certificated Salaries	\$37,795	\$38,386	\$39,748
Classified Salaries	\$245,092	\$209,979	\$243,272
Employee Benefits	\$106,101	\$108,155	\$124,319
Books and Supplies	\$7,136	\$26,911	\$20,395
Services, Other Operating Expenses	\$2,004	\$4,929	\$321
Capital Outlay	\$0	\$0	\$0
Other Outgo	\$0	\$0	\$0
Transfers of Indirect/Direct Support Costs	\$14,020	\$19,989	\$0
TOTAL EXPENDITURES	\$412,148	\$408,349	\$428,055
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$0	\$30,319	\$0
OTHER FINANCING SOURCES/USES			
Transfer In/Sources (8910-8979)	\$0	\$0	\$0
Transfer Out/Uses (7610-7699)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	\$0	\$30,319	\$0
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$0	\$0	\$30,319
Audit Adjustment	\$0	\$0	\$0
Ending Balance, June 30	\$0	\$30,319	\$30,319
COMPONENTS OF ENDING BALANCE			
Reserved Amounts			
Revolving Cash	\$0	\$0	\$0
Prepaid Expenses	\$0	\$0	\$0
Designated for Economic Uncertainties	\$0	\$0	\$0
Unappropriated Amount	\$0	\$0	\$0
Restricted Carryover	\$0	\$30,319	\$30,319
TOTAL	\$0	\$30,319	\$30,319

OAKLEY UNION SCHOOL DISTRICT
PROPOSED BUDGET 2021 - 2022
CAFETERIA FUND
2021-22

	19-20 AUDITED ACTUALS	20-21 ESTIMATED ACTUALS	21-22 PROPOSED BUDGET
REVENUES			
Local Control Funding/LCFF	\$0	\$0	\$0
Federal Revenues	\$1,066,887	\$1,049,929	\$1,189,009
Other State Revenue	\$76,868	\$88,846	\$261,490
Other Local Revenue	\$588,125	\$96	\$61,240
TOTAL REVENUES	\$1,731,879	\$1,138,871	\$1,511,739
EXPENDITURES			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	\$819,034	\$698,327	\$911,816
Employee Benefits	\$353,709	\$308,903	\$389,717
Books and Supplies	\$461,274	\$309,791	\$494,564
Services, Other Operating Expenses	\$85,249	\$61,064	\$68,397
Capital Outlay	\$0	\$0	\$0
Other Outgo	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,719,266	\$1,378,085	\$1,864,494
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$12,613	(\$239,214)	(\$352,755)
OTHER FINANCING SOURCES/USES			
Transfer In (8910-8929)	\$0	\$185,526	\$352,755
Transfer Out (7610-7629)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	\$12,613	(\$53,688)	\$0
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$56,528	\$69,141	\$15,453
Audit Adjustment	\$0	\$0	\$0
Ending Balance, June 30	\$69,141	\$15,453	\$15,453
COMPONENTS OF ENDING BALANCE			
Reserved Amounts			
Revolving Cash	\$0	\$0	\$0
Stores Inventory	\$15,453	\$15,453	\$15,453
Designated for Economic Uncertainties	\$0	\$0	\$0
Restricted Amount	\$53,688	\$0	\$0
Equipment Replacement Reserve	\$0	\$0	\$0
TOTAL	\$69,141	\$15,453	\$15,453

OAKLEY UNION SCHOOL DISTRICT
PROPOSED BUDGET 2021 - 2022
BOND FUND 21
2021-22

	19-20 AUDITED ACTUALS	20-21 ESTIMATED ACTUALS	21-22 PROPOSED BUDGET
REVENUES			
Other Local Revenue	\$0	\$0	\$0
Interest	\$96,439	\$23,000	\$21,600
TOTAL REVENUES	\$96,439	\$23,000	\$21,600
EXPENDITURES			
Classified Salaries	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0
Books and Supplies	\$0	\$1,054,493	\$0
Services, Other Operating Expenses	\$0	\$155,674	\$0
Capital Outlay	\$2,562,577	\$239,032	\$600,000
Other Outgo	\$0	\$0	\$0
TOTAL EXPENDITURES	\$2,562,577	\$1,449,199	\$600,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$2,466,138)	(\$1,426,199)	(\$578,400)
OTHER FINANCING SOURCES/USES			
Transfer In/Other Sources (8910-8979)	\$4,866,000	\$0	\$0
Transfer Out/Other Uses (7610-7699)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	\$2,399,862	(\$1,426,199)	(\$578,400)
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$1,119,096	\$4,198,939	\$2,772,740
Audit Adjustment/Restatement	\$679,981	\$0	\$0
Ending Balance, June 30	\$4,198,939	\$2,772,740	\$2,194,340
COMPONENTS OF ENDING BALANCE			
Reserved Amounts			
Revolving Cash	\$0	\$0	\$0
Prepaid Expenses	\$0	\$0	\$0
Designated for Economic Uncertainties	\$0	\$0	\$0
Assigned/Other Assigned	\$4,198,939	\$2,772,740	\$2,194,340
Restricted Carryover	\$0	\$0	\$0
TOTAL	\$4,198,939	\$2,772,740	\$2,194,340

OAKLEY UNION SCHOOL DISTRICT
PROPOSED BUDGET 2021 - 2022
CAPITAL FACILITIES
2021-22

	19-20 AUDITED ACTUALS	20-21 ESTIMATED ACTUALS	21-22 PROPOSED BUDGET
REVENUES			
Interest	\$151,200	\$34,825	\$40,000
Developer Fees	\$1,896,534	\$4,000,000	\$1,500,000
TOTAL REVENUES	\$2,047,734	\$4,034,825	\$1,540,000
EXPENDITURES			
Classified Salaries	\$31,429	\$12,571	\$0
Employee Benefits	\$9,436	\$5,009	\$0
Books and Supplies	\$352,037	\$56,322	\$3,000
Services, Other Operating Expenses	\$86,688	\$151,587	\$45,000
Capital Outlay	\$7,352,178	\$2,111,614	\$405,000
Other Outgo	\$0	\$0	\$0
TOTAL EXPENDITURES	\$7,831,768	\$2,337,103	\$453,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$5,784,033)	\$1,697,722	\$1,087,000
OTHER FINANCING SOURCES/USES			
Transfer In (8910-8929)	\$0	\$0	\$0
Transfer Out (7610-7629)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	(\$5,784,033)	\$1,697,722	\$1,087,000
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$10,365,390	\$4,581,357	\$6,279,079
Audit Adjustment	\$0	\$0	\$0
Ending Balance, June 30	\$4,581,357	\$6,279,079	\$7,366,079
COMPONENTS OF ENDING BALANCE			
Reserved Amounts			
Revolving Cash	\$0	\$0	\$0
Prepaid Expenses	\$0	\$0	\$0
Designated for Economic Uncertainties	\$0	\$0	\$0
Assigned/Other Assigned	\$0	\$0	\$0
Restricted Carryover	\$4,581,357	\$6,279,079	\$7,366,079
TOTAL	\$4,581,357	\$6,279,079	\$7,366,079

OAKLEY UNION SCHOOL DISTRICT
PROPOSED BUDGET 2021 - 2022
COUNTY SCHOOL FACILITY FUND
2021-22

	19-20 AUDITED ACTUALS	20-21 ESTIMATED ACTUALS	21-22 PROPOSED BUDGET
REVENUES			
Federal Revenues	\$0	\$0	\$0
Other State Revenue	\$0	\$0	\$0
Other Local Revenue (Interest)	\$25,287	\$8,700	\$7,800
Other Auth Interfund Tran	\$0	\$0	\$0
TOTAL REVENUES	\$25,287	\$8,700	\$7,800
EXPENDITURES			
Classified Salaries	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0
Books and Supplies	\$0	\$7,335	\$0
Services, Other Operating Expenses	\$4,075	\$0	\$0
Capital Outlay	\$170,520	\$126,767	\$120,000
Other Outgo	\$0	\$0	\$0
TOTAL EXPENDITURES	\$174,595	\$134,102	\$120,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$149,308)	(\$125,402)	(\$112,200)
OTHER FINANCING SOURCES/USES			
Transfer In (8910-8929)	\$0	\$0	\$0
Transfer Out (7610-7629)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	(\$149,308)	(\$125,402)	(\$112,200)
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$1,563,580	\$1,414,272	\$1,288,870
Audit Adjustment	\$0	\$0	\$0
Ending Balance, June 30	\$1,414,272	\$1,288,870	\$1,176,670
COMPONENTS OF ENDING BALANCE			
Reserved Amounts			
Revolving Cash	\$0	\$0	\$0
Prepaid Expenses	\$0	\$0	\$0
Designated for Economic Uncertainties	\$0	\$0	\$0
Assigned/Other Assigned	\$0	\$0	\$0
Restricted Carryover	\$1,414,272	\$1,288,870	\$1,176,670
TOTAL	\$1,414,272	\$1,288,870	\$1,176,670

OAKLEY UNION SCHOOL DISTRICT
PROPOSED BUDGET 2021 - 2022
SPECIAL RESERVE-CAPITAL OUTLAY PROJECTS
2021-22

	19-20 AUDITED ACTUALS	20-21 ESTIMATED ACTUALS	21-22 PROPOSED BUDGET
REVENUES			
Other Local Revenue	\$0	\$0	\$0
Interest	\$1,500	\$250	\$400
TOTAL REVENUES	\$1,500	\$250	\$400
EXPENDITURES			
Classified Salaries	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0
Books and Supplies	\$0	\$0	\$0
Services, Other Operating Expenses	\$0	\$0	\$0
Capital Outlay	\$14,850	\$10,000	\$75,110
Other Outgo	\$0	\$0	\$0
TOTAL EXPENDITURES	\$14,850	\$10,000	\$75,110
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$13,350)	(\$9,750)	(\$74,710)
OTHER FINANCING SOURCES/USES			
Transfer In (8910-8929)	\$0	\$0	\$0
Transfer Out (7610-7629)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	(\$13,350)	(\$9,750)	(\$74,710)
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$97,810	\$84,460	\$74,710
Audit Adjustment	\$0	\$0	\$0
Ending Balance, June 30	\$84,460	\$74,710	(\$0)
COMPONENTS OF ENDING BALANCE			
Reserved Amounts			
Revolving Cash	\$0	\$0	\$0
Prepaid Expenses	\$0	\$0	\$0
Designated for Economic Uncertainties	\$0	\$0	\$0
Assigned/Other Assigned	\$84,460	\$74,710	(\$0)
Restricted Carryover	\$0	\$0	\$0
TOTAL	\$84,460	\$74,710	(\$0)

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.

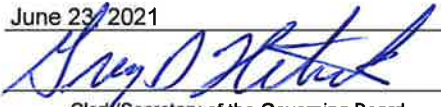
Budget available for inspection at:

Public Hearing:

Place: Available online at www.oesd.k12.ca.us
Date: June 11 - 16, 2021

Place: virtual meeting, details on website
Date: June 16, 2021
Time: 04:00 PM

Adoption Date: June 23, 2021

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

Contact person for additional information on the budget reports:

Name: Cindy Peterson Telephone: (925) 625-5054
Title: Asst. Superintendent of Business Svcs E-mail: cpeterson@oesd.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
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
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	
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
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

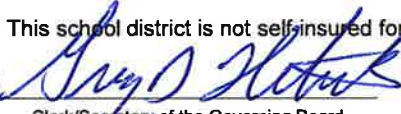
(☐) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

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

(☒) 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 23, 2021

For additional information on this certification, please contact:

Name: Cindy Peterson

Title: Asst. Superintendent, Business Svcs

Telephone: (925) 625-5054

E-mail: cpeterson@oesd.k12.ca.us

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	44,881,834.00	1,489,041.00	46,370,875.00	47,076,860.00	1,384,954.00	48,461,814.00	4.5%
2) Federal Revenue		8100-8299	0.00	6,230,540.00	6,230,540.00	0.00	4,925,483.00	4,925,483.00	-20.9%
3) Other State Revenue		8300-8599	937,129.00	7,700,081.00	8,637,210.00	960,589.00	3,561,887.00	4,522,476.00	-47.6%
4) Other Local Revenue		8600-8799	165,687.00	1,920,125.00	2,085,812.00	1,469,216.00	2,033,655.00	3,502,871.00	67.9%
5) TOTAL REVENUES			45,984,650.00	17,339,787.00	63,324,437.00	49,506,665.00	11,905,979.00	61,412,644.00	-3.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	20,435,999.00	5,802,874.00	26,238,873.00	22,733,166.00	6,197,660.00	28,930,826.00	10.3%
2) Classified Salaries		2000-2999	4,817,431.00	3,125,391.00	7,942,822.00	6,201,991.00	3,375,708.00	9,577,699.00	20.8%
3) Employee Benefits		3000-3999	8,612,438.00	5,605,942.00	14,218,380.00	10,398,986.00	6,516,011.00	16,914,997.00	19.0%
4) Books and Supplies		4000-4999	933,694.00	1,947,133.00	2,880,827.00	885,752.00	1,361,896.00	2,257,648.00	-21.8%
5) Services and Other Operating Expenditures		5000-5999	3,463,431.00	1,837,075.00	5,300,506.00	4,139,717.00	2,726,554.00	6,866,271.00	29.5%
6) Capital Outlay		6000-6999	7,568.00	485,506.00	493,074.00	32,260.00	751,429.00	783,689.00	58.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	43,242.00	862,672.00	905,914.00	40,969.00	884,912.00	925,881.00	2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(104,536.00)	84,547.00	(19,989.00)	(87,151.00)	87,151.00	0.00	-100.0%
9) TOTAL EXPENDITURES			38,209,267.00	19,751,140.00	57,960,407.00	44,355,690.00	21,801,321.00	66,257,011.00	14.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			7,775,383.00	(2,411,353.00)	5,364,030.00	5,150,975.00	(9,995,342.00)	(4,844,367.00)	-190.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8600-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	185,526.00	0.00	185,526.00	352,755.00	0.00	352,755.00	90.1%
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	(5,874,203.00)	5,874,203.00	0.00	(8,055,651.00)	8,055,651.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(6,059,729.00)	5,874,203.00	(185,526.00)	(8,408,406.00)	8,055,651.00	(352,755.00)	90.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,715,654.00	3,462,850.00	5,178,504.00	(3,257,431.00)	(1,939,691.00)	(5,197,122.00)	-200.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,793,400.70	2,046,358.49	12,839,759.19	12,509,054.70	5,509,208.49	18,018,263.19	40.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,793,400.70	2,046,358.49	12,839,759.19	12,509,054.70	5,509,208.49	18,018,263.19	40.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,793,400.70	2,046,358.49	12,839,759.19	12,509,054.70	5,509,208.49	18,018,263.19	40.3%
2) Ending Balance, June 30 (E + F1e)			12,509,054.70	5,509,208.49	18,018,263.19	9,251,623.70	3,568,517.49	12,821,141.19	-28.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,509,208.14	5,509,208.14	0.00	3,568,518.14	3,568,518.14	-35.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	859,054.00	0.00	859,054.00	730,931.00	0.00	730,931.00	-14.9%
d) Assigned									
Other Assignments		9780	1,674,544.12	0.00	1,674,544.12	846,836.12	0.00	846,836.12	-49.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,744,378.00	0.00	1,744,378.00	1,998,293.00	0.00	1,998,293.00	14.6%
Unassigned/Unappropriated Amount		9790	8,228,578.58	(0.65)	8,228,577.93	5,673,063.58	(0.65)	5,673,062.93	-31.1%

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

			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							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	19,346,504.00	0.00	19,346,504.00	21,545,556.00	0.00	21,545,556.00	11.4%
Education Protection Account State Aid - Current Year		8012	7,080,118.00	0.00	7,080,118.00	7,590,176.00	0.00	7,590,176.00	7.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	82,919.00	0.00	82,919.00	82,919.00	0.00	82,919.00	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	530.00	0.00	530.00	530.00	0.00	530.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	13,682,340.00	0.00	13,682,340.00	13,682,340.00	0.00	13,682,340.00	0.0%
Unsecured Roll Taxes		8042	399,279.00	0.00	399,279.00	399,279.00	0.00	399,279.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	557,149.00	0.00	557,149.00	557,149.00	0.00	557,149.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,218,911.00	0.00	3,218,911.00	3,218,911.00	0.00	3,218,911.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	514,084.00	0.00	514,084.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			44,881,834.00	0.00	44,881,834.00	47,076,860.00	0.00	47,076,860.00	4.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	1,489,041.00	1,489,041.00	0.00	1,384,954.00	1,384,954.00	-7.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			44,881,834.00	1,489,041.00	46,370,875.00	47,076,860.00	1,384,954.00	48,461,814.00	4.5%
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	932,650.00	932,650.00	0.00	927,902.00	927,902.00	-0.5%
Special Education Discretionary Grants		8182	0.00	98,297.00	98,297.00	0.00	107,199.00	107,199.00	9.1%
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		333,558.00	333,558.00		605,396.00	605,396.00	81.5%
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		89,301.00	89,301.00		98,729.00	98,729.00	10.6%
Title III, Part A, Immigrant Student Program	4201	8290		500.00	500.00		3,483.00	3,483.00	596.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		75,609.00	75,609.00		119,110.00	119,110.00	57.5%
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, 5510, 5630	8290		9,052.00	9,052.00		54,693.00	54,693.00	504.2%
Other NCLB / Every Student Succeeds Act	5510, 5630	8290							
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	4,691,573.00	4,691,573.00	0.00	3,008,971.00	3,008,971.00	-35.9%
TOTAL, FEDERAL REVENUE			0.00	6,230,540.00	6,230,540.00	0.00	4,925,483.00	4,925,483.00	-20.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	159,856.00	0.00	159,856.00	162,886.00	0.00	162,886.00	1.9%
Lottery - Unrestricted and Instructional Materials		8560	757,226.00	238,484.00	995,710.00	778,316.00	254,250.00	1,032,566.00	3.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		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		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	20,047.00	7,461,597.00	7,481,644.00	19,387.00	3,307,637.00	3,327,024.00	-55.5%
TOTAL, OTHER STATE REVENUE			937,129.00	7,700,081.00	8,637,210.00	960,589.00	3,561,887.00	4,522,476.00	-47.6%

			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							
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	300,000.00	300,000.00	0.00	335,000.00	335,000.00	11.7%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	150,000.00	0.00	150,000.00	75,000.00	0.00	75,000.00	-50.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	3,978.00	3,978.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	15,687.00	118,008.00	133,695.00	1,394,216.00	32,208.00	1,426,424.00	966.9%
Tuition		8710	0.00	0.00	0.00	0.00	20,000.00	20,000.00	New
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		1,502,117.00	1,502,117.00		1,642,469.00	1,642,469.00	9.3%
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			165,687.00	1,920,125.00	2,085,812.00	1,469,216.00	2,033,655.00	3,502,871.00	67.9%
TOTAL REVENUES			45,984,650.00	17,339,787.00	63,324,437.00	49,506,665.00	11,905,979.00	61,412,644.00	-3.0%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	16,796,976.00	3,464,373.00	20,261,349.00	18,412,405.00	2,968,921.00	21,381,326.00	5.5%
Certificated Pupil Support Salaries		1200	761,447.00	1,892,195.00	2,653,642.00	886,220.00	2,264,157.00	3,150,377.00	18.7%
Certificated Supervisors' and Administrators' Salaries		1300	2,735,919.00	246,211.00	2,982,130.00	3,181,538.00	83,639.00	3,265,177.00	9.5%
Other Certificated Salaries		1900	141,657.00	200,095.00	341,752.00	253,003.00	880,943.00	1,133,946.00	231.8%
TOTAL, CERTIFICATED SALARIES			20,435,989.00	5,802,874.00	26,238,873.00	22,733,166.00	6,197,860.00	28,930,826.00	10.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	820,733.00	1,876,216.00	2,696,949.00	1,307,958.00	2,222,658.00	3,530,616.00	30.9%
Classified Support Salaries		2200	1,168,552.00	581,798.00	1,750,350.00	1,413,020.00	622,836.00	2,035,856.00	16.3%
Classified Supervisors' and Administrators' Salaries		2300	374,085.00	268,156.00	642,241.00	443,953.00	243,228.00	687,181.00	7.0%
Clerical, Technical and Office Salaries		2400	1,832,976.00	82,631.00	1,915,607.00	2,057,882.00	27,087.00	2,084,969.00	8.8%
Other Classified Salaries		2900	621,085.00	316,590.00	937,675.00	979,178.00	259,899.00	1,239,077.00	32.1%
TOTAL, CLASSIFIED SALARIES			4,817,431.00	3,125,391.00	7,942,822.00	6,201,991.00	3,375,708.00	9,577,699.00	20.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,281,560.00	3,559,251.00	6,840,811.00	3,810,157.00	3,642,515.00	7,452,672.00	8.9%
PERS		3201-3202	940,932.00	616,882.50	1,557,814.50	1,305,988.00	719,290.00	2,025,278.00	30.0%
OASDI/Medicare/Alternative		3301-3302	647,802.00	331,477.00	979,279.00	803,095.00	352,406.00	1,155,501.00	18.0%
Health and Welfare Benefits		3401-3402	2,711,454.00	794,380.00	3,505,834.00	3,301,167.00	1,029,060.00	4,330,227.00	23.5%
Unemployment Insurance		3501-3502	12,783.00	4,382.00	17,165.00	14,278.00	486,303.00	480,581.00	2699.8%
Workers' Compensation		3601-3602	457,037.00	160,229.50	617,266.50	529,403.00	173,921.00	703,324.00	13.9%
OPEB, Allocated		3701-3702	207,205.00	72,820.00	280,025.00	253,692.00	83,126.00	336,818.00	20.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	353,665.00	66,720.00	420,385.00	381,206.00	49,390.00	430,596.00	2.4%
TOTAL, EMPLOYEE BENEFITS			8,612,438.00	5,605,942.00	14,218,380.00	10,398,986.00	6,516,011.00	16,914,987.00	19.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	226,340.00	831,516.00	1,057,856.00	1,395.00	201,000.00	202,395.00	-80.9%
Books and Other Reference Materials		4200	27,410.00	0.00	27,410.00	36,400.00	0.00	36,400.00	32.8%
Materials and Supplies		4300	533,237.00	1,040,935.00	1,574,172.00	804,126.00	997,201.00	1,801,327.00	14.4%
Noncapitalized Equipment		4400	146,707.00	74,682.00	221,389.00	53,831.00	163,695.00	217,526.00	-1.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			933,694.00	1,947,133.00	2,880,827.00	895,752.00	1,361,896.00	2,257,648.00	-21.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	693,515.00	348,798.00	1,042,313.00	730,420.00	688,567.00	1,419,987.00	36.2%
Travel and Conferences		5200	9,835.00	7,270.00	17,105.00	41,000.00	26,752.00	67,752.00	296.1%
Dues and Memberships		5300	23,369.00	200.00	23,569.00	25,907.00	300.00	26,207.00	11.2%
Insurance		5400 - 5450	508,804.00	0.00	508,804.00	523,660.00	0.00	523,660.00	2.9%
Operations and Housekeeping Services		5500	1,109,027.00	57,885.00	1,166,912.00	1,219,312.00	58,763.00	1,278,075.00	9.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	58,267.00	189,833.00	248,100.00	61,900.00	163,019.00	224,919.00	-9.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(120,000.00)	0.00	(120,000.00)	(45,000.00)	0.00	(45,000.00)	-62.5%
Professional/Consulting Services and Operating Expenditures		5800	975,542.00	1,181,928.00	2,157,470.00	1,393,102.00	1,727,270.00	3,120,372.00	44.6%
Communications		5900	205,072.00	51,161.00	256,233.00	189,416.00	60,883.00	250,299.00	-2.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,463,431.00	1,837,075.00	5,300,506.00	4,139,717.00	2,726,554.00	6,866,271.00	29.5%

			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							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	5,260.00	60,654.00	65,914.00	5,260.00	235,131.00	240,391.00	264.7%
Buildings and Improvements of Buildings		6200	1,473.00	357,192.00	358,665.00	0.00	506,298.00	506,298.00	41.2%
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	835.00	43,460.00	44,295.00	27,000.00	10,000.00	37,000.00	-16.5%
Equipment Replacement		6500	0.00	24,200.00	24,200.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,568.00	485,506.00	493,074.00	32,260.00	751,429.00	783,689.00	58.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	862,672.00	862,672.00	0.00	884,912.00	884,912.00	2.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	5,966.00	0.00	5,966.00	4,234.00	0.00	4,234.00	-29.0%
Other Debt Service - Principal		7439	37,276.00	0.00	37,276.00	36,735.00	0.00	36,735.00	-1.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			43,242.00	862,672.00	905,914.00	40,969.00	884,912.00	925,881.00	2.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(84,547.00)	84,547.00	0.00	(87,151.00)	87,151.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(19,989.00)	0.00	(19,989.00)	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(104,536.00)	84,547.00	(19,989.00)	(87,151.00)	87,151.00	0.00	-100.0%
TOTAL, EXPENDITURES									
			38,209,267.00	19,751,140.00	57,960,407.00	44,355,690.00	21,901,321.00	66,257,011.00	14.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	185,526.00	0.00	185,526.00	352,755.00	0.00	352,755.00	90.1%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			185,526.00	0.00	185,526.00	352,755.00	0.00	352,755.00	90.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(5,874,203.00)	5,874,203.00	0.00	(8,055,651.00)	8,055,651.00	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			(5,874,203.00)	5,874,203.00	0.00	(8,055,651.00)	8,055,651.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(6,059,729.00)	5,874,203.00	(185,526.00)	(8,408,406.00)	8,055,651.00	(352,755.00)	90.1%

			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	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	44,861,834.00	1,489,041.00	46,370,875.00	47,076,860.00	1,384,954.00	48,461,814.00	4.5%
2) Federal Revenue		8100-8299	0.00	6,230,540.00	6,230,540.00	0.00	4,925,483.00	4,925,483.00	-20.9%
3) Other State Revenue		8300-8599	937,129.00	7,700,081.00	8,637,210.00	960,589.00	3,561,887.00	4,522,476.00	-47.6%
4) Other Local Revenue		8600-8799	165,687.00	1,920,125.00	2,085,812.00	1,489,216.00	2,033,655.00	3,502,871.00	67.9%
5) TOTAL, REVENUES			45,984,650.00	17,339,787.00	63,324,437.00	49,506,665.00	11,905,979.00	61,412,644.00	-3.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	24,706,267.00	11,248,899.00	35,955,166.00	28,345,687.00	11,284,244.00	39,629,931.00	10.2%
2) Instruction - Related Services	2000-2999		5,494,644.00	1,262,965.00	6,757,609.00	6,614,503.00	2,212,183.00	8,826,686.00	30.6%
3) Pupil Services	3000-3999		2,140,904.00	3,783,789.00	5,924,693.00	2,511,823.00	4,937,964.00	7,449,817.00	25.7%
4) Ancillary Services	4000-4999		0.00	2,359.00	2,359.00	23,990.00	1,979.00	25,969.00	1000.8%
5) Community Services	5000-5999		0.00	121.00	121.00	9,563.00	287.00	9,850.00	8040.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,909,342.00	343,358.00	3,252,700.00	3,194,611.00	185,929.00	3,380,540.00	3.9%
8) Plant Services	8000-8999		2,914,868.00	2,246,977.00	5,161,845.00	3,614,544.00	2,393,793.00	6,008,337.00	16.4%
9) Other Outgo	9000-9999		43,242.00	862,672.00	905,914.00	40,969.00	884,912.00	925,881.00	2.2%
10) TOTAL, EXPENDITURES			38,209,267.00	19,751,140.00	57,960,407.00	44,355,690.00	21,901,321.00	66,257,011.00	14.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			7,775,383.00	(2,411,353.00)	5,364,030.00	5,150,975.00	(9,995,342.00)	(4,844,367.00)	-190.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		185,526.00	0.00	185,526.00	352,755.00	0.00	352,755.00	90.1%
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		(5,874,203.00)	5,874,203.00	0.00	(8,055,651.00)	8,055,651.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,059,729.00)	5,874,203.00	(185,526.00)	(8,408,406.00)	8,055,651.00	(352,755.00)	90.1%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,715,654.00	3,462,850.00	5,178,504.00	(3,257,431.00)	(1,939,691.00)	(5,197,122.00)	-200.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,793,400.70	2,046,358.49	12,839,759.19	12,509,054.70	5,509,208.49	18,018,263.19	40.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,793,400.70	2,046,358.49	12,839,759.19	12,509,054.70	5,509,208.49	18,018,263.19	40.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,793,400.70	2,046,358.49	12,839,759.19	12,509,054.70	5,509,208.49	18,018,263.19	40.3%
2) Ending Balance, June 30 (E + F1e)			12,509,054.70	5,509,208.49	18,018,263.19	9,251,623.70	3,569,517.49	12,821,141.19	-28.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,509,209.14	5,509,209.14	0.00	3,569,518.14	3,569,518.14	-35.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	859,054.00	0.00	859,054.00	730,931.00	0.00	730,931.00	-14.9%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,674,544.12	0.00	1,674,544.12	846,836.12	0.00	846,836.12	-49.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9788	1,744,378.00	0.00	1,744,378.00	1,998,293.00	0.00	1,998,293.00	14.6%
Unassigned/Unappropriated Amount		9790	8,228,578.58	(0.65)	8,228,577.93	5,673,063.58	(0.65)	5,673,062.93	-31.1%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
3212	Elementary and Secondary School Relief II (ESSER II) Fund	1,233,995.00	2,950,036.00
3215	Governor's Emergency Education Relief Fund: Learning Loss Mitigat	147,585.85	6,983.85
3220	Coronavirus Relief Fund: Learning Loss Mitigation	0.47	0.47
5640	Medi-Cal Billing Option	0.00	12,830.00
6230	California Clean Energy Jobs Act	15,028.00	0.00
6300	Lottery: Instructional Materials	218,624.46	272,874.46
7311	Classified School Employee Professional Development Block Grant	19,763.17	19,763.17
7388	SB 117 COVID-19 LEA Response Funds	37,226.07	0.07
7425	Expanded Learning Opportunities (ELO) Grant	2,725,293.00	20,500.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	286,498.00	38,852.00
7510	Low-Performing Students Block Grant	0.19	0.19
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.00	238,178.00
9010	Other Restricted Local	825,194.93	9,499.93
Total, Restricted Balance		5,509,209.14	3,569,518.14

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	30,319.00	0.00	-100.0%
3) Other State Revenue		8300-8599	406,643.00	404,530.00	-0.5%
4) Other Local Revenue		8600-8799	1,706.00	23,525.00	1279.0%
5) TOTAL, REVENUES			438,668.00	428,055.00	-2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	38,386.00	39,748.00	3.5%
2) Classified Salaries		2000-2999	209,979.00	243,272.00	15.9%
3) Employee Benefits		3000-3999	108,155.00	124,319.00	14.9%
4) Books and Supplies		4000-4999	26,911.00	20,395.00	-24.2%
5) Services and Other Operating Expenditures		5000-5999	4,929.00	321.00	-93.5%
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	19,989.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			408,349.00	428,055.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,319.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,319.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	30,319.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	30,319.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	30,319.00	New
2) Ending Balance, June 30 (E + F1e)			30,319.00	30,319.00	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	30,319.00	30,319.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	30,319.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			30,319.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	400,844.00	400,844.00	0.0%
All Other State Revenue	All Other	8590	5,799.00	3,686.00	-36.4%
TOTAL, OTHER STATE REVENUE			406,643.00	404,530.00	-0.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,000.00	100.00	-90.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	706.00	23,425.00	3218.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,706.00	23,525.00	1279.0%
TOTAL, REVENUES			438,668.00	428,055.00	-2.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	38,386.00	39,748.00	3.5%
TOTAL, CERTIFICATED SALARIES			38,386.00	39,748.00	3.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	84,581.00	107,189.00	26.7%
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	12,016.00	12,117.00	0.8%
Other Classified Salaries		2900	113,382.00	123,966.00	9.3%
TOTAL, CLASSIFIED SALARIES			209,979.00	243,272.00	15.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	11,998.00	10,411.00	-13.2%
PERS		3201-3202	40,392.00	52,485.00	29.9%
OASDI/Medicare/Alternative		3301-3302	15,519.00	19,081.00	23.0%
Health and Welfare Benefits		3401-3402	33,935.00	34,568.00	1.9%
Unemployment Insurance		3501-3502	117.00	141.00	20.5%
Workers' Compensation		3601-3602	4,261.00	5,167.00	21.3%
OPEB, Allocated		3701-3702	1,933.00	2,466.00	27.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			108,155.00	124,319.00	14.9%
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	25,227.00	20,395.00	-19.2%
Noncapitalized Equipment		4400	1,684.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			26,911.00	20,395.00	-24.2%

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	300.00	239.00	-20.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	93.00	82.00	-11.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,536.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,929.00	321.00	-93.5%
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	19,989.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			19,989.00	0.00	-100.0%
TOTAL, EXPENDITURES			408,349.00	428,055.00	4.8%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	30,319.00	0.00	-100.0%
3) Other State Revenue		8300-8599	406,643.00	404,530.00	-0.5%
4) Other Local Revenue		8600-8799	1,706.00	23,525.00	1279.0%
5) TOTAL, REVENUES			438,668.00	428,055.00	-2.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		314,053.00	351,680.00	12.0%
2) Instruction - Related Services	2000-2999		74,271.00	76,107.00	2.5%
3) Pupil Services	3000-3999		36.00	268.00	644.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		19,989.00	0.00	-100.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			408,349.00	428,055.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			30,319.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,319.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	30,319.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	30,319.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	30,319.00	New
2) Ending Balance, June 30 (E + F1e)			30,319.00	30,319.00	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	30,319.00	30,319.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
5058	Child Development: Coronavirus Response and Relief Supple	30,319.00	30,319.00
Total, Restricted Balance		30,319.00	30,319.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,049,929.00	1,189,009.00	13.2%
3) Other State Revenue		8300-8599	88,846.00	261,490.00	194.3%
4) Other Local Revenue		8600-8799	96.00	61,240.00	63691.7%
5) TOTAL REVENUES			1,138,871.00	1,511,739.00	32.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	698,327.00	911,816.00	30.6%
3) Employee Benefits		3000-3999	308,903.00	389,717.00	26.2%
4) Books and Supplies		4000-4999	309,791.00	494,564.00	59.6%
5) Services and Other Operating Expenditures		5000-5999	61,064.00	68,397.00	12.0%
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			1,378,085.00	1,864,494.00	35.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(239,214.00)	(352,755.00)	47.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	185,526.00	352,755.00	90.1%
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			185,526.00	352,755.00	90.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(53,688.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	69,141.00	15,453.00	-77.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			69,141.00	15,453.00	-77.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			69,141.00	15,453.00	-77.7%
			15,453.00	15,453.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	15,453.00	15,453.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,028,030.00	1,175,599.00	14.4%
Donated Food Commodities		8221	21,899.00	13,410.00	-38.8%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,049,929.00	1,189,009.00	13.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	88,846.00	261,490.00	194.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			88,846.00	261,490.00	194.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	44,317.00	New
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	500.00	New
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	96.00	16,423.00	17007.3%
TOTAL, OTHER LOCAL REVENUE			96.00	61,240.00	63691.7%
TOTAL, REVENUES			1,138,871.00	1,511,739.00	32.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	502,706.00	704,278.00	40.1%
Classified Supervisors' and Administrators' Salaries		2300	156,480.00	164,685.00	5.2%
Clerical, Technical and Office Salaries		2400	37,671.00	41,853.00	11.1%
Other Classified Salaries		2900	1,470.00	1,000.00	-32.0%
TOTAL, CLASSIFIED SALARIES			698,327.00	911,816.00	30.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	115,922.00	158,712.00	36.9%
OASDI/Medicare/Alternative		3301-3302	55,067.00	73,020.00	32.6%
Health and Welfare Benefits		3401-3402	47,127.00	69,272.00	47.0%
Unemployment Insurance		3501-3502	357.00	474.00	32.8%
Workers' Compensation		3601-3602	12,343.00	16,045.00	30.0%
OPEB, Allocated		3701-3702	5,507.00	7,680.00	39.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	72,580.00	64,514.00	-11.1%
TOTAL, EMPLOYEE BENEFITS			308,903.00	389,717.00	26.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	14,198.00	50,284.00	254.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	295,593.00	444,280.00	50.3%
TOTAL, BOOKS AND SUPPLIES			309,791.00	494,564.00	59.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	2,100.00	320.0%
Dues and Memberships		5300	250.00	600.00	140.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	400.00	1,833.00	358.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,400.00	21,788.00	6.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	38,024.00	39,824.00	4.7%
Communications		5900	1,490.00	2,252.00	51.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			61,064.00	68,397.00	12.0%
CAPITAL OUTLAY					
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)					
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,378,085.00	1,864,494.00	35.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	185,526.00	352,755.00	90.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			185,526.00	352,755.00	90.1%
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)			185,526.00	352,755.00	90.1%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,049,929.00	1,189,009.00	13.2%
3) Other State Revenue		8300-8599	88,846.00	261,490.00	194.3%
4) Other Local Revenue		8600-8799	96.00	61,240.00	63691.7%
5) TOTAL, REVENUES			1,138,871.00	1,511,739.00	32.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,301,809.00	1,733,807.00	33.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		76,276.00	130,687.00	71.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,378,085.00	1,864,494.00	35.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(239,214.00)	(352,755.00)	47.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	185,526.00	352,755.00	90.1%
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			185,526.00	352,755.00	90.1%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(53,688.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	69,141.00	15,453.00	-77.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			69,141.00	15,453.00	-77.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			69,141.00	15,453.00	-77.7%
			15,453.00	15,453.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	15,453.00	15,453.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,000.00	21,600.00	-6.1%
5) TOTAL, REVENUES			23,000.00	21,600.00	-6.1%
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	1,054,493.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	155,674.00	0.00	-100.0%
6) Capital Outlay		6000-6999	239,032.00	600,000.00	151.0%
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			1,449,199.00	600,000.00	-58.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,426,199.00)	(578,400.00)	-59.4%
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)			(1,426,199.00)	(578,400.00)	-59.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,198,938.73	2,772,739.73	-34.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,198,938.73	2,772,739.73	-34.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,198,938.73	2,772,739.73	-34.0%
2) Ending Balance, June 30 (E + F1e)			2,772,739.73	2,194,339.73	-20.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,772,739.73	2,194,339.73	-20.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	23,000.00	21,600.00	-6.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,000.00	21,600.00	-6.1%
TOTAL, REVENUES			23,000.00	21,600.00	-6.1%

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	1,054,493.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,054,493.00	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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	155,674.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			155,674.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	79,245.00	100,000.00	26.2%
Buildings and Improvements of Buildings		6200	159,787.00	500,000.00	212.9%
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			239,032.00	600,000.00	151.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,449,199.00	600,000.00	-58.6%

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	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,000.00	21,600.00	-6.1%
5) TOTAL, REVENUES			23,000.00	21,600.00	-6.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,449,199.00	600,000.00	-58.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,449,199.00	600,000.00	-58.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,426,199.00)	(578,400.00)	-59.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,426,199.00)	(578,400.00)	-59.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,198,938.73	2,772,739.73	-34.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,198,938.73	2,772,739.73	-34.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,198,938.73	2,772,739.73	-34.0%
2) Ending Balance, June 30 (E + F1e)			2,772,739.73	2,194,339.73	-20.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,772,739.73	2,194,339.73	-20.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,034,825.00	1,540,000.00	-61.8%
5) TOTAL, REVENUES			4,034,825.00	1,540,000.00	-61.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	12,571.00	0.00	-100.0%
3) Employee Benefits		3000-3999	5,009.00	0.00	-100.0%
4) Books and Supplies		4000-4999	56,322.00	3,000.00	-94.7%
5) Services and Other Operating Expenditures		5000-5999	151,587.00	45,000.00	-70.3%
6) Capital Outlay		6000-6999	2,111,614.00	405,000.00	-80.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,337,103.00	453,000.00	-80.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,697,722.00	1,087,000.00	-36.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,697,722.00	1,087,000.00	-36.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,581,357.16	6,279,079.16	37.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,581,357.16	6,279,079.16	37.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,581,357.16	6,279,079.16	37.1%
2) Ending Balance, June 30 (E + F1e)			6,279,079.16	7,366,079.16	17.3%
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	6,279,079.16	7,366,079.16	17.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	34,825.00	40,000.00	14.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	4,000,000.00	1,500,000.00	-62.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,034,825.00	1,540,000.00	-61.8%
TOTAL, REVENUES			4,034,825.00	1,540,000.00	-61.8%

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	12,571.00	0.00	-100.0%
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			12,571.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,602.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,039.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	1,012.00	0.00	-100.0%
Unemployment Insurance		3501-3502	7.00	0.00	-100.0%
Workers' Compensation		3601-3602	246.00	0.00	-100.0%
OPEB, Allocated		3701-3702	103.00	0.00	-100.0%
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			5,009.00	0.00	-100.0%
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	42,599.00	0.00	-100.0%
Noncapitalized Equipment		4400	13,723.00	3,000.00	-78.1%
TOTAL, BOOKS AND SUPPLIES			56,322.00	3,000.00	-94.7%

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	120,000.00	45,000.00	-62.5%
Professional/Consulting Services and Operating Expenditures		5800	31,587.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			151,587.00	45,000.00	-70.3%
CAPITAL OUTLAY					
Land		6100	124,642.00	0.00	-100.0%
Land Improvements		6170	1,889,053.00	250,000.00	-86.8%
Buildings and Improvements of Buildings		6200	83,400.00	120,000.00	43.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	14,519.00	35,000.00	141.1%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,111,614.00	405,000.00	-80.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,337,103.00	453,000.00	-80.6%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,034,825.00	1,540,000.00	-61.8%
5) TOTAL REVENUES			4,034,825.00	1,540,000.00	-61.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,337,103.00	453,000.00	-80.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			2,337,103.00	453,000.00	-80.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,697,722.00	1,087,000.00	-36.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,697,722.00	1,087,000.00	-36.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,581,357.16	6,279,079.16	37.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,581,357.16	6,279,079.16	37.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,581,357.16	6,279,079.16	37.1%
2) Ending Balance, June 30 (E + F1e)			6,279,079.16	7,366,079.16	17.3%
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	6,279,079.16	7,366,079.16	17.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	6,279,079.16	7,366,079.16
Total, Restricted Balance		6,279,079.16	7,366,079.16

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	8,700.00	7,800.00	-10.3%
5) TOTAL, REVENUES			8,700.00	7,800.00	-10.3%
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	7,335.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	126,767.00	120,000.00	-5.3%
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			134,102.00	120,000.00	-10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(125,402.00)	(112,200.00)	-10.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(125,402.00)	(112,200.00)	-10.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,414,272.28	1,288,870.28	-8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,414,272.28	1,288,870.28	-8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,414,272.28	1,288,870.28	-8.9%
2) Ending Balance, June 30 (E + F1e)			1,288,870.28	1,176,670.28	-8.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,288,870.28	1,176,670.28	-8.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	8,700.00	7,800.00	-10.3%
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			8,700.00	7,800.00	-10.3%
TOTAL, REVENUES			8,700.00	7,800.00	-10.3%

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	7,335.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,335.00	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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	85,470.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	41,297.00	85,000.00	105.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	35,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			126,767.00	120,000.00	-5.3%
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			134,102.00	120,000.00	-10.5%

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	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 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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,700.00	7,800.00	-10.3%
5) TOTAL, REVENUES			8,700.00	7,800.00	-10.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		134,102.00	120,000.00	-10.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			134,102.00	120,000.00	-10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(125,402.00)	(112,200.00)	-10.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(125,402.00)	(112,200.00)	-10.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,414,272.28	1,288,870.28	-8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,414,272.28	1,288,870.28	-8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,414,272.28	1,288,870.28	-8.9%
2) Ending Balance, June 30 (E + F1e)			1,288,870.28	1,176,670.28	-8.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,288,870.28	1,176,670.28	-8.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
7710	State School Facilities Projects	1,288,870.28	1,176,670.28
Total, Restricted Balance		1,288,870.28	1,176,670.28

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	250.00	400.00	60.0%
5) TOTAL, REVENUES			250.00	400.00	60.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	10,000.00	75,110.00	651.1%
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			10,000.00	75,110.00	651.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,750.00)	(74,710.00)	666.3%
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)			(9,750.00)	(74,710.00)	666.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	84,460.21	74,710.21	-11.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			84,460.21	74,710.21	-11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			84,460.21	74,710.21	-11.5%
2) Ending Balance, June 30 (E + F1e)			74,710.21	0.21	-100.0%
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	74,710.21	0.21	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	250.00	400.00	60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			250.00	400.00	60.0%
TOTAL, REVENUES			250.00	400.00	60.0%

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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	10,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	75,110.00	New
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			10,000.00	75,110.00	651.1%
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			10,000.00	75,110.00	651.1%

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

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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	250.00	400.00	60.0%
5) TOTAL, REVENUES			250.00	400.00	60.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		10,000.00	75,110.00	651.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,000.00	75,110.00	651.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,750.00)	(74,710.00)	666.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,750.00)	(74,710.00)	666.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	84,460.21	74,710.21	-11.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			84,460.21	74,710.21	-11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			84,460.21	74,710.21	-11.5%
2) Ending Balance, June 30 (E + F1e)			74,710.21	0.21	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	74,710.21	0.21	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,967.60	4,967.60	4,967.60	4,967.60	4,967.60	4,967.60
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,967.60	4,967.60	4,967.60	4,967.60	4,967.60	4,967.60
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	15.86	15.86	15.86	15.86	15.86	15.86
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	15.86	15.86	15.86	15.86	15.86	15.86
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,983.46	4,983.46	4,983.46	4,983.46	4,983.46	4,983.46
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	47,076,860.00	3.27%	48,617,296.00	4.88%	50,988,824.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	960,589.00	3.45%	993,753.00	5.08%	1,044,273.00
4. Other Local Revenues	8600-8799	1,469,216.00	2.97%	1,512,820.00	3.95%	1,572,615.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(8,055,651.00)	2.10%	(8,224,820.00)	2.10%	(8,397,541.00)
6. Total (Sum lines A1 thru A5c)		41,451,014.00	3.49%	42,899,049.00	5.38%	45,208,171.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				22,733,166.00		23,301,495.00
b. Step & Column Adjustment				568,329.00		582,537.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	22,733,166.00	2.50%	23,301,495.00	2.50%	23,884,032.00
2. Classified Salaries						
a. Base Salaries				6,201,991.00		6,387,879.00
b. Step & Column Adjustment				93,030.00		95,818.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				92,858.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,201,991.00	3.00%	6,387,879.00	1.50%	6,483,697.00
3. Employee Benefits	3000-3999	10,398,986.00	10.00%	11,439,147.00	3.14%	11,798,601.00
4. Books and Supplies	4000-4999	895,752.00	-1.96%	878,173.00	5.08%	922,817.00
5. Services and Other Operating Expenditures	5000-5999	4,139,717.00	4.00%	4,305,306.00	5.16%	4,527,518.00
6. Capital Outlay	6000-6999	32,260.00	-97.60%	774.00	2.33%	792.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	40,969.00	0.00%	40,969.00	0.00%	40,969.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(87,151.00)	-30.40%	(60,655.00)	-30.02%	(42,444.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	352,755.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		44,708,445.00	3.54%	46,293,088.00	2.86%	47,615,982.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,257,431.00)		(3,394,039.00)		(2,407,811.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,509,054.70		9,251,623.70		5,857,584.70
2. Ending Fund Balance (Sum lines C and D1)		9,251,623.70		5,857,584.70		3,449,773.70
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	730,931.00		730,931.00		500,000.00
d. Assigned	9780	846,836.12		846,836.00		846,836.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,998,293.00		1,966,950.00		2,007,795.00
2. Unassigned/Unappropriated	9790	5,673,063.58		2,310,367.70		92,642.70
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		9,251,623.70		5,857,584.70		3,449,773.70

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,998,293.00		1,966,950.00		2,007,795.00
c. Unassigned/Unappropriated	9790	5,673,063.58		2,310,367.70		92,642.70
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		7,671,356.58		4,277,317.70		2,100,437.70
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
22/23 - The unrestricted salaries adjustment is due to expiration of one-time federal dollars and readjustment of plan.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,384,954.00	0.00%	1,384,954.00	0.00%	1,384,954.00
2. Federal Revenues	8100-8299	4,925,483.00	-52.26%	2,351,243.00	9.29%	2,569,606.00
3. Other State Revenues	8300-8599	3,561,887.00	-6.41%	3,333,560.00	5.08%	3,503,031.00
4. Other Local Revenues	8600-8799	2,033,655.00	0.95%	2,052,952.00	1.91%	2,092,251.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	8,055,651.00	2.10%	8,224,820.00	2.10%	8,397,541.00
6. Total (Sum lines A1 thru A5c)		19,961,630.00	-13.10%	17,347,529.00	3.46%	17,947,383.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,197,660.00		5,977,068.00
b. Step & Column Adjustment				154,942.00		149,427.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(375,534.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,197,660.00	-3.56%	5,977,068.00	2.50%	6,126,495.00
2. Classified Salaries						
a. Base Salaries				3,375,708.00		3,089,555.00
b. Step & Column Adjustment				50,636.00		46,343.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(336,789.00)		(69,836.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,375,708.00	-8.48%	3,089,555.00	-0.76%	3,066,062.00
3. Employee Benefits	3000-3999	6,516,011.00	-4.38%	6,230,314.00	2.60%	6,392,036.00
4. Books and Supplies	4000-4999	1,361,896.00	-22.25%	1,058,934.00	-25.56%	788,307.00
5. Services and Other Operating Expenditures	5000-5999	2,726,554.00	-33.67%	1,808,566.00	0.91%	1,825,012.00
6. Capital Outlay	6000-6999	751,429.00	-81.28%	140,665.00	2.23%	143,802.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	884,912.00	2.40%	906,150.00	2.23%	926,357.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	87,151.00	-30.40%	60,655.00	-30.02%	42,444.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		21,901,321.00	-12.01%	19,271,907.00	0.20%	19,310,515.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,939,691.00)		(1,924,378.00)		(1,363,132.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,509,208.49		3,569,517.49		1,645,139.49
2. Ending Fund Balance (Sum lines C and D1)		3,569,517.49		1,645,139.49		282,007.49
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,569,518.14		1,645,139.49		282,007.49
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.65)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,569,517.49		1,645,139.49		282,007.49

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

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	48,461,814.00	3.18%	50,002,250.00	4.74%	52,373,778.00
2. Federal Revenues	8100-8299	4,925,483.00	-52.26%	2,351,243.00	9.29%	2,569,606.00
3. Other State Revenues	8300-8599	4,522,476.00	-4.32%	4,327,313.00	5.08%	4,547,304.00
4. Other Local Revenues	8600-8799	3,502,871.00	1.80%	3,565,772.00	2.78%	3,664,866.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		61,412,644.00	-1.90%	60,246,578.00	4.83%	63,155,554.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				28,930,826.00		29,278,563.00
a. Base Salaries				723,271.00		731,964.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(375,534.00)		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,930,826.00	1.20%	29,278,563.00	2.50%	30,010,527.00
2. Classified Salaries				9,577,699.00		9,477,434.00
a. Base Salaries				143,666.00		142,161.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(243,931.00)		(69,836.00)
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,577,699.00	-1.05%	9,477,434.00	0.76%	9,549,759.00
3. Employee Benefits	3000-3999	16,914,997.00	4.46%	17,669,461.00	2.95%	18,190,637.00
4. Books and Supplies	4000-4999	2,257,648.00	-14.20%	1,937,107.00	-11.67%	1,711,124.00
5. Services and Other Operating Expenditures	5000-5999	6,866,271.00	-10.96%	6,113,872.00	3.90%	6,352,530.00
6. Capital Outlay	6000-6999	783,689.00	-81.95%	141,439.00	2.23%	144,594.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	925,881.00	2.29%	947,119.00	2.13%	967,326.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	352,755.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		66,609,766.00	-1.57%	65,564,995.00	2.08%	66,926,497.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,197,122.00)		(5,318,417.00)		(3,770,943.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		18,018,263.19		12,821,141.19		7,502,724.19
2. Ending Fund Balance (Sum lines C and D1)		12,821,141.19		7,502,724.19		3,731,781.19
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	3,569,518.14		1,645,139.49		282,007.49
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	730,931.00		730,931.00		500,000.00
d. Assigned	9780	846,836.12		846,836.00		846,836.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,998,293.00		1,966,950.00		2,007,795.00
2. Unassigned/Unappropriated	9790	5,673,062.93		2,310,367.70		92,642.70
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		12,821,141.19		7,502,724.19		3,731,781.19

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,998,293.00		1,966,950.00		2,007,795.00
c. Unassigned/Unappropriated	9790	5,673,063.58		2,310,367.70		92,642.70
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.65)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		7,671,355.93		4,277,317.70		2,100,437.70
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.52%		6.52%		3.14%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		4,967.60		5,015.00		5,111.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		66,609,766.00		65,564,995.00		66,926,497.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		66,609,766.00		65,564,995.00		66,926,497.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,998,292.98		1,966,949.85		2,007,794.91
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,998,292.98		1,966,949.85		2,007,794.91
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	5,083	5,025		
Charter School				
Total ADA	5,083	5,025	1.1%	Not Met
Second Prior Year (2019-20)				
District Regular	5,085	5,026		
Charter School				
Total ADA	5,085	5,026	1.2%	Not Met
First Prior Year (2020-21)				
District Regular	4,989	4,968		
Charter School		0		
Total ADA	4,989	4,968	0.4%	Met
Budget Year (2021-22)				
District Regular	4,968			
Charter School	0			
Total ADA	4,968			

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 NOT MET - Funded ADA was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

18/19 - At the end of 18/19 we had an unusual loss of students, as well as our outgoing 8th graders exceeding our incoming kindergarteners.
19/20 - Using trend analysis, student growth was projected to increase at a higher rate than the prior year.

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	5,295	5,267		
Charter School				
Total Enrollment	5,295	5,267	0.5%	Met
Second Prior Year (2019-20)				
District Regular	5,297	5,194		
Charter School				
Total Enrollment	5,297	5,194	1.9%	Not Met
First Prior Year (2020-21)				
District Regular	5,197	4,968		
Charter School				
Total Enrollment	5,197	4,968	4.4%	Not Met
Budget Year (2021-22)				
District Regular	5,099			
Charter School				
Total Enrollment	5,099			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Enrollment projections are built by using historical enrollment growth as well as taking into account new home sales to student yield ratios. 19/20 showed first year of decrease of enrollment and with COVID decrease of enrollment continued to 20/21.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Enrollment projections are built by using historical enrollment growth as well as taking into account new home sales to student yield ratios. 19/20 showed first year of decrease of enrollment and with COVID decrease of enrollment continued to 20/21.

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	5,025	5,267	
Charter School		0	
Total ADA/Enrollment	5,025	5,267	95.4%
Second Prior Year (2019-20)			
District Regular	4,968	5,194	
Charter School			
Total ADA/Enrollment	4,968	5,194	95.6%
First Prior Year (2020-21)			
District Regular	4,968	4,968	
Charter School	0		
Total ADA/Enrollment	4,968	4,968	100.0%
Historical Average Ratio:			97.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.5%

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	4,968	5,099		
Charter School	0			
Total ADA/Enrollment	4,968	5,099	97.4%	Met
1st Subsequent Year (2022-23)				
District Regular	5,015	5,224		
Charter School	0			
Total ADA/Enrollment	5,015	5,224	96.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	5,111	5,324		
Charter School	0			
Total ADA/Enrollment	5,111	5,324	96.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	4,983.46	4,983.46	5,030.90	5,126.90
b. Prior Year ADA (Funded)		4,983.46	4,983.46	5,030.90
c. Difference (Step 1a minus Step 1b)		0.00	47.44	96.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.95%	1.91%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		44,881,834.00	47,076,860.00	48,617,296.00
b1. COLA percentage		5.07%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		2,275,508.98	1,167,506.13	1,511,997.91
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		5.07%	2.48%	3.11%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		5.07%	3.43%	5.02%
LCFF Revenue Standard (Step 3, plus/minus 1%):		4.07% to 6.07%	2.43% to 4.43%	4.02% to 6.02%

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)	18,455,212.00	17,941,128.00	17,941,128.00	17,941,128.00
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)	44,881,834.00	47,076,860.00	48,617,296.00	50,988,824.00
District's Projected Change in LCFF Revenue:		4.89%	3.27%	4.88%
LCFF Revenue Standard:		4.07% to 6.07%	2.43% to 4.43%	4.02% to 6.02%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Fiscal Year			
Third Prior Year (2018-19)	35,793,085.84	40,359,617.13	88.7%
Second Prior Year (2019-20)	36,836,985.53	41,777,079.38	88.2%
First Prior Year (2020-21)	33,865,868.00	38,209,267.00	88.6%
	Historical Average Ratio:		88.5%
	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.5% to 91.5%	85.5% to 91.5%	85.5% to 91.5%

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)	39,334,143.00	44,355,690.00	88.7%	Met
1st Subsequent Year (2022-23)	41,128,521.00	46,293,088.00	88.8%	Met
2nd Subsequent Year (2023-24)	42,166,330.00	47,615,982.00	88.6%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	5.07%	3.43%	5.02%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.93% to 15.07%	-6.57% to 13.43%	-4.98% to 15.02%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.07% to 10.07%	-1.57% to 8.43%	.02% to 10.02%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2020-21)	6,230,540.00		
Budget Year (2021-22)	4,925,483.00	-20.95%	Yes
1st Subsequent Year (2022-23)	2,351,243.00	-52.26%	Yes
2nd Subsequent Year (2023-24)	2,569,606.00	9.29%	No

Explanation:
(required if Yes)

21/22 - A decrease in projected Federal Revenue due to the elimination of one-time Coronavirus Relief Fund: Learning Loss Mitigation funds.
22/23 - A decrease in projected Federal Revenue due to the elimination of one-time Elementary and Secondary School Emergency Relief funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	8,637,210.00		
Budget Year (2021-22)	4,522,476.00	-47.64%	Yes
1st Subsequent Year (2022-23)	4,327,313.00	-4.32%	Yes
2nd Subsequent Year (2023-24)	4,547,304.00	5.08%	No

Explanation:
(required if Yes)

21/22 - A decrease in projected State Revenue due to the elimination of one-time State Learning Loss Mitigation funds.
22/23 - A decrease in projected State Revenue due to the elimination of one-time Extended Learning Opportunity Grant.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	2,085,812.00		
Budget Year (2021-22)	3,502,871.00	67.94%	Yes
1st Subsequent Year (2022-23)	3,565,772.00	1.80%	No
2nd Subsequent Year (2023-24)	3,664,866.00	2.78%	No

Explanation:
(required if Yes)

21/22 - An increase in projected Other Local Revenue due to the return of the OUESD Extended Day Learning Center program.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	2,880,827.00		
Budget Year (2021-22)	2,257,648.00	-21.63%	Yes
1st Subsequent Year (2022-23)	1,937,107.00	-14.20%	Yes
2nd Subsequent Year (2023-24)	1,711,124.00	-11.67%	Yes

Explanation:
(required if Yes)

21/22 - A decrease is due to the removal of one-time textbooks adoption and PPE equipment and desk shields.
22/23 - A decrease is due to the removal of one-time student technology equipment plan purchases from one-time federal money.
23/24 - A decrease is due to the removal of one-time staff technology equipment plan purchases from one-time federal money.

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

First Prior Year (2020-21)	5,300,506.00		
Budget Year (2021-22)	6,866,271.00	29.54%	Yes
1st Subsequent Year (2022-23)	6,113,872.00	-10.96%	Yes
2nd Subsequent Year (2023-24)	6,352,530.00	3.90%	No

Explanation:
(required if Yes)

21/22 - An increase is due to an increase in Special Education transportation and supplemental services that were not performed in 20/21 due to being in Shelter in Place as well as Distance Learning. Also an increase in curriculum software licences and an increase in Extended Day Learning Center services due to the program reopening in 21/22.22/23- A decrease is due to the removal of one-time purchases of software for student technology equipment.

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)	16,953,562.00		
Budget Year (2021-22)	12,950,830.00	-23.61%	Not Met
1st Subsequent Year (2022-23)	10,244,328.00	-20.90%	Not Met
2nd Subsequent Year (2023-24)	10,781,776.00	5.25%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	8,181,333.00		
Budget Year (2021-22)	9,123,919.00	11.52%	Met
1st Subsequent Year (2022-23)	8,050,979.00	-11.76%	Not Met
2nd Subsequent Year (2023-24)	8,063,654.00	0.16%	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)

21/22 - A decrease in projected Federal Revenue due to the elimination of one-time Coronavirus Relief Fund: Learning Loss Mitigation funds.
22/23 - A decrease in projected Federal Revenue due to the elimination of one-time Elementary and Secondary School Emergency Relief funds.

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

21/22 - A decrease in projected State Revenue due to the elimination of one-time State Learning Loss Mitigation funds.
22/23 - A decrease in projected State Revenue due to the elimination of one-time Extended Learning Opportunity Grant.

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

21/22 - An increase in projected Other Local Revenue due to the return of the OUESD Extended Day Learning Center program.

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

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

21/22 - A decrease is due to the removal of one-time textbooks adoption and PPE equipment and desk shields.
22/23 - A decrease is due to the removal of one-time student technology equipment plan purchases from one-time federal money.
23/24 - A decrease is due to the removal of one-time staff technology equipment plan purchases from one-time federal money.

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

21/22 - An increase is due to an increase in Special Education transportation and supplemental services that were not performed in 20/21 due to being in Shelter in Place as well as Distance Learning. Also an increase in curriculum software licences and an increase in Extended Day Learning Center services due to the program reopening in 21/22.22/23- A decrease is due to the removal of one-time purchases of software for student technology equipment.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)	63,827,028.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	63,827,028.00	1,914,810.84	1,914,921.00	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)	1,623,268.00	1,735,615.00	1,744,378.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	6,459,947.54	6,356,284.58	8,228,578.58
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(425,499.33)	(0.65)
e. Available Reserves (Lines 1a through 1d)	8,083,215.54	7,666,400.25	9,972,955.93
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	54,156,391.51	57,853,837.61	58,145,933.00
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)	54,156,391.51	57,853,837.61	58,145,933.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	14.9%	13.3%	17.2%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.0%	4.4%	5.7%

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)	1,664,506.97	40,407,085.40	N/A	Met
Second Prior Year (2019-20)	(222,537.97)	41,777,079.38	0.5%	Met
First Prior Year (2020-21)	1,715,654.00	38,394,793.00	N/A	Met
Budget Year (2021-22) (Information only)	(3,257,431.00)	44,708,445.00		

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)	9,828,800.81	10,031,412.27	N/A	Met
Second Prior Year (2019-20)	11,340,477.00	11,015,938.67	2.9%	Not Met
First Prior Year (2020-21)	10,048,073.00	10,793,400.70	N/A	Met
Budget Year (2021-22) (Information only)	12,509,054.70			

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)

19/20 - Restatement adjustment due to prior year Fund 21 interest payments incorrectly posted to Fund 01.

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.)	4,968	5,015	5,111
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	66,609,766.00	65,564,995.00	66,926,497.00
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)	66,609,766.00	65,564,995.00	66,926,497.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,998,292.98	1,966,949.85	2,007,794.91
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)	1,998,292.98	1,966,949.85	2,007,794.91

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)	1,998,293.00	1,966,950.00	2,007,795.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	5,673,063.58	2,310,367.70	92,642.70
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)	(0.65)	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)	7,671,355.93	4,277,317.70	2,100,437.70
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.52%	6.52%	3.14%
District's Reserve Standard (Section 10B, Line 7):	1,998,292.98	1,966,949.85	2,007,794.91
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2020-21)	(5,874,203.00)			
Budget Year (2021-22)	(8,055,651.00)	2,181,448.00	37.1%	Not Met
1st Subsequent Year (2022-23)	(8,224,820.00)	169,169.00	2.1%	Met
2nd Subsequent Year (2023-24)	(8,397,541.00)	172,721.00	2.1%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	185,526.00			
Budget Year (2021-22)	352,755.00	167,229.00	90.1%	Not Met
1st Subsequent Year (2022-23)	0.00	(352,755.00)	-100.0%	Not Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

21/22 - Increased due to an increase in Special Education transportation and supplemental services that were not performed in 20/21 due to being in Shelter in Place as well as Distance Learning. Also, increase to Routine Repair Maintenance due to increased expenditure costs.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

21/22 - The increase to Transfers Out of the General Fund is due to the rise in food costs, as well as the reduction in revenue due to the extension of the FDA waiver allowing all students to receive meals free of charge. 22/23 - A decrease to the Transfers Out of the General Fund is due to the Cafeteria Fund revenue increasing based on growth and an increase in revenue due to the scheduled expiration of the FDA waiver allowing all students to receive meals free of charge.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	3	General Fund	0	120,854
Certificates of Participation				
General Obligation Bonds	9	2013 Refunding ('04 #a) 51-	0	5,450,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund for which related employee worked		99,651

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

2018 GOB Refunding ('01 #B/98 #A)	10	51-		5,680,000
2016 Election, Series A (Measure W)	27	51-		25,320,000
2016 Election, Series B (Measure W)	27	51-		4,740,000
Premium on Bonds				655,432
TOTAL:				42,065,937

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	40,969	40,969	40,969	40,969
Certificates of Participation				
General Obligation Bonds	604,881	621,681	642,506	662,281
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

2018 GOB Refunding ('01 #B/98 #A)	1,143,213	1,108,063	1,097,962	1,092,612
2016 Election, Series A (Measure W)	920,088	948,438	985,188	1,014,362
2016 Election, Series B (Measure W)	460,690	456,375	448,000	249,650
Premium on Bonds	47,372	47,372	47,372	47,372
Total Annual Payments:	3,217,213	3,222,898	3,261,997	3,107,246
Has total annual payment increased over prior year (2020-21)?		Yes	Yes	No

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)

19/20 Sold Measure W. Series B Bond

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:

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

18,469,311.00

18,469,311.00

Actuarial

Jun 30, 2020

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)
1,446,965.00	1,446,965.00	1,446,965.00
346,964.00	356,506.00	366,310.00
506,635.00	577,934.00	588,491.00
52	52	52

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)

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

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	259.0	273.6	273.6	273.6

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Feb 17, 2021

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

Yes

If Yes, date of Superintendent and CBO certification:

Feb 17, 2021

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

Yes

If Yes, date of budget revision board adoption:

Mar 10, 2021

4. Period covered by the agreement:

Begin Date:

Jul 01, 2020

End Date:

Jun 30, 2022

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

% 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

260,992

7. Amount included for any tentative salary schedule increases

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

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)

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

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)

Certificated (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)

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	158.0	177.7	177.7	177.7

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.

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

83,670

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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)
Yes	Yes	Yes
1.5%	1.5%	1.5%

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

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

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

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	55.4	62.4	62.4	62.4

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

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

73,895

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
2.5% (cert) / 1.5% (class)	2.5% (cert) / 1.5% (class)	2.5% (cert) / 1.5% (class)

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

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

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

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 23, 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? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A2. Is the system of personnel position control independent from the payroll system? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| 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) | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| 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? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A7. Is the district's financial system independent of the county office system? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| 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) | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |

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
