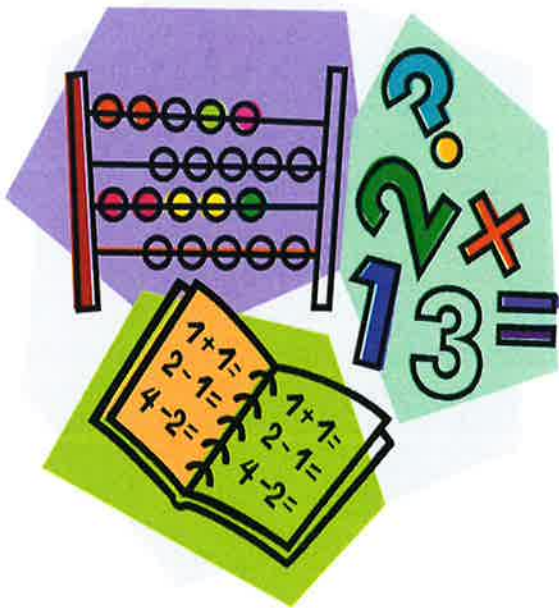


# Palermo Union School District

2021-2022

## Original Budget



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# **PALERMO UNION SCHOOL DISTRICT**

## **Board of Education**

Debbie Hoffman, President  
Jessica King, Vice President  
Loretta Long, Clerk  
William Bynum, Member  
Cody Nissen, Member

## **District Office Administration**

Kathleen Andoe-Nolind, Superintendent  
Ruthie Anaya, Chief Business Official (CBO)

## **Site Principals**

Kimberly Solano, Palermo Middle School  
Kristi Robinson, Golden Hills School  
Heather Pintner-Scott, Helen Wilcox School  
Heather Pintner-Scott, Honcut School  
Kimberly Butcher, Preschool Director



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## Acronyms

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<b>AB</b>	Assembly Bill
<b>ACA</b>	Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)
<b>ACR</b>	Assembly Concurrent Resolution
<b>ACSA</b>	Association of California School Administrators
<b>ADA</b>	Average Daily Attendance
<b>ADC</b>	Actuarially Determined Contribution
<b>AFSCME</b>	American Federation of State, County, and Municipal Employees
<b>AMO</b>	Annual Measurable Objective
<b>AMT</b>	Alternative Minimum Tax
<b>AP</b>	Advanced Placement
<b>API</b>	Academic Performance Index
<b>ARC</b>	Annual Required Contribution
<b>ASAM</b>	Alternative Schools Accountability Model
<b>ASCC</b>	Activity Supervisor Clearance Certificate
<b>ASES</b>	After School Education and Safety Program
<b>AU</b>	Administrative Unit of a SELPA
<b>AV</b>	Assessed Value
<b>AYP</b>	Adequate Yearly Progress
<b>BBA</b>	Bipartisan Budget Act
<b>BCLAD</b>	Bilingual, Crosscultural, Language, and Academic Development
<b>BCP</b>	Budget Change Proposal
<b>BIIG</b>	Broadband Infrastructure Improvement Grant
<b>BRL</b>	Base Revenue Limit
<b>BTSA</b>	Beginning Teacher Support and Assessment
<b>CAASPP</b>	California Assessment of Student Performance and Progress
<b>CADS</b>	Consolidated Application Data System
<b>CAHSEE</b>	California High School Exit Examination
<b>CALPADS</b>	California Longitudinal Pupil Achievement Data System
<b>CalPERS</b>	California Public Employees' Retirement System
<b>CalSTRS</b>	California State Teachers' Retirement System
<b>CALTIDES</b>	California Longitudinal Teacher Integrated Data Education System
<b>CalWORKs</b>	California Work Opportunity and Responsibility to Kids
<b>CAPA</b>	California Alternate Performance Assessment
<b>CARS</b>	Consolidated Application and Reporting System
<b>CASBO</b>	California Association of School Business Officials
<b>CASEMIS</b>	California Special Education Management Information System
<b>CASH</b>	Coalition for Adequate School Housing
<b>CBA</b>	Collective Bargaining Agreement

<b>CBEDS</b> .....	California Basic Educational Data System
<b>CBEST</b> .....	California Basic Education Skills Test
<b>CBIS</b> .....	Course-based Independent Study
<b>CCC</b> .....	California Community Colleges
<b>CCEE</b> .....	California Collaborative for Educational Excellence
<b>CCR</b> .....	California Code of Regulations (Title 5) or Coordinated Compliance Review
<b>CCSESA</b> .....	California County Superintendents Educational Services Association
<b>CCSS</b> .....	Common Core State Standards
<b>CDE</b> .....	California Department of Education
<b>CEA</b> .....	Current Expense of Education
<b>CEC</b> .....	California Energy Commission
<b>CELDT</b> .....	California English Language Development Test
<b>CEP</b> .....	Community Eligibility Provision
<b>CFR</b> .....	Code of Federal Regulations
<b>CFT</b> .....	California Federation of Teachers
<b>CHIP</b> .....	Children’s Health Insurance Program
<b>CLAD</b> .....	Crosscultural, Language, and Academic Development
<b>CMIS</b> .....	Compliance Monitoring, Interventions, and Sanctions
<b>CNIPS</b> .....	Child Nutrition Information Payment System
<b>COE</b> .....	County Office of Education
<b>COLA</b> .....	Cost-of-Living Adjustment
<b>COP</b> .....	Certificate of Participation
<b>CPI</b> .....	Consumer Price Index
<b>CPR</b> .....	California Performance Review
<b>CR</b> .....	Continuing Resolution
<b>CSAM</b> .....	California School Accounting Manual
<b>CSBA</b> .....	California School Boards Association
<b>CSEA</b> .....	California School Employees Association
<b>CSET</b> .....	California Subject Examination for Teachers
<b>CSFG</b> .....	Charter School Facility Grant
<b>CSFGP</b> .....	Charter School Facility Grant Program
<b>CSIS</b> .....	California School Information Services
<b>CSR</b> .....	Class-Size Reduction or Comprehensive School Reform
<b>CST</b> .....	California Standards Test
<b>CSTP</b> .....	California Standards for the Teaching Profession
<b>CTA</b> .....	California Teachers Association
<b>CTC</b> .....	Commission on Teacher Credentialing
<b>CTE</b> .....	Career Technical Education
<b>CTEIG</b> .....	Career Technical Education Incentive Grant
<b>CTO</b> .....	Compensatory Time Off
<b>DAC</b> .....	District Advisory Committee



<b>DACA</b> .....	Deferred Action for Childhood Arrivals
<b>DAIT</b> .....	District Assistance and Intervention Team
<b>DGS</b> .....	Department of General Services
<b>DIR</b> .....	Department of Industrial Relations
<b>DIS</b> .....	Designated Instruction and Services
<b>DMP</b> .....	Deferred Maintenance Program
<b>DOF</b> .....	Department of Finance
<b>DOJ</b> .....	Department of Justice
<b>DOL</b> .....	Department of Labor
<b>DSA</b> .....	Division of the State Architect
<b>DSS</b> .....	Department of Social Services
<b>EAAP</b> .....	Education Audit Appeals Panel
<b>E.C.</b> .....	Education Code
<b>ECE</b> .....	Early Childhood Education
<b>ED</b> .....	U.S. Department of Education
<b>EDGAR</b> .....	Education Department General Administrative Regulation
<b>EEOC</b> .....	Equal Employment Opportunity Commission
<b>EERA</b> .....	Educational Employment Relations Act
<b>EIA</b> .....	Economic Impact Aid
<b>EL</b> .....	English Learner or (ELL- English Language Learner)
<b>ELA</b> .....	English Language Arts
<b>ELAC</b> .....	English Language Advisory Committee
<b>ELAP</b> .....	English Language Acquisition Program
<b>ELPAC</b> .....	English Language Proficiency Assessment for California
<b>EPA</b> .....	Education Protection Account
<b>ERAF</b> .....	Education Revenue Augmentation Fund
<b>ERP</b> .....	Economic Recovery Payment or Emergency Repair Program
<b>ERT</b> .....	Economic Recovery Target
<b>ESEA</b> .....	Elementary and Secondary Education Act
<b>ESL</b> .....	English as a Second Language
<b>ESSA</b> .....	Every Student Succeeds Act
<b>ESY</b> .....	Extended School Year
<b>FAPE</b> .....	Free and Appropriate Public Education
<b>FCMAT</b> .....	Fiscal Crisis & Management Assistance Team
<b>FERPA</b> .....	Family Educational Rights and Privacy Act
<b>FLSA</b> .....	Fair Labor Standards Act
<b>FPM</b> .....	Federal Program Monitoring
<b>FRPM</b> .....	Free and Reduced-Price Meals
<b>FTE</b> .....	Full-Time Equivalent
<b>GAAP</b> .....	Generally Accepted Accounting Principles
<b>GASB</b> .....	Governmental Accounting Standards Board

<b>GATE</b> .....	Gifted and Talented Education
<b>GDP</b> .....	Gross Domestic Product
<b>GSA</b> .....	Grade Span Adjustment
<b>GO</b> .....	General Obligation (Bond)
<b>GPA</b> .....	Governor's Performance Award Program
<b>HOUSSE</b> .....	High Objective Uniform State Standard of Evaluation
<b>HQT</b> .....	Highly Qualified Teacher
<b>HRA</b> .....	Health Reimbursement Arrangement
<b>HSA</b> .....	Health Savings Account
<b>IDEA</b> .....	Individuals with Disabilities Education Act
<b>IEP</b> .....	Individualized Education Program
<b>IHSS</b> .....	In-Home Support Services
<b>II/USP</b> .....	Immediate Intervention/Underperforming Schools Program
<b>IMFRP</b> .....	Instructional Materials Funding Realignment Program
<b>ISP</b> .....	Identified Student Percentage
<b>JLBC</b> .....	Joint Legislative Budget Committee
<b>JPA</b> .....	Joint Powers Agreement or Joint Powers Authority
<b>LAIF</b> .....	Local Agency Investment Fund
<b>LAO</b> .....	Legislative Analyst's Office
<b>LCAP</b> .....	Local Control and Accountability Plan
<b>LCFF</b> .....	Local Control Funding Formula
<b>LCI</b> .....	Licensed Children's Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)
<b>LEA</b> .....	Local Educational Agency
<b>LEP</b> .....	Limited English Proficient
<b>LPP</b> .....	Lease Purchase Program
<b>LRE</b> .....	Least Restrictive Environment
<b>MAA</b> .....	Medi-Cal Administrative Activities
<b>MBG</b> .....	Mandate Block Grant
<b>MEP</b> .....	Migrant Education Program
<b>MOU</b> .....	Memorandum of Understanding
<b>MPP</b> .....	Minimum Proportionality Percentage
<b>MSA</b> .....	Minimum State Aid
<b>MTSS</b> .....	Multi-Tiered Systems of Support
<b>MYP</b> .....	Multiyear Projection
<b>NAEP</b> .....	National Assessment of Educational Progress
<b>NCES</b> .....	National Center for Education Statistics
<b>NCLB</b> .....	No Child Left Behind
<b>NPS/A</b> .....	Nonpublic School/Agency
<b>NSS</b> .....	Necessary Small School or Necessary Small SELPA
<b>OAL</b> .....	Office of Administrative Law

<b>OMB</b> .....	Office of Management and Budget
<b>OPEB</b> .....	Other Postemployment Benefits
<b>OPSC</b> .....	Office of Public School Construction
<b>P-1</b> .....	First Principal (Apportionment)
<b>P-2</b> .....	Second Principal (Apportionment)
<b>PAR</b> .....	Peer Assistance and Review
<b>PARS</b> .....	Public Agency Retirement Services
<b>PCA</b> .....	Project Cost Account
<b>PEPRA</b> .....	Public Employees' Pension Reform Act
<b>PERB</b> .....	Public Employment Relations Board
<b>PI</b> .....	Program Improvement
<b>PIT</b> .....	Personal Income Tax
<b>PKS</b> .....	Particular Kinds of Services
<b>PL</b> .....	Public Law (federal law)
<b>PL 81-874</b> .....	Public Law 81-874 (Federal Impact Aid)
<b>PMIA</b> .....	Pooled Money Investment Account
<b>PMIB</b> .....	Pooled Money Investment Board
<b>PPACA</b> .....	Patient Protection and Affordable Care Act
<b>PPIC</b> .....	Public Policy Institute of California
<b>PRSP</b> .....	Pension Rate Stabilization Plan
<b>PSAA</b> .....	Public Schools Accountability Act
<b>PSSSA</b> .....	Public School System Stabilization Account
<b>PTA</b> .....	Parent Teachers Association
<b>QCR</b> .....	Quality Control Review
<b>QEIA</b> .....	Quality Education Investment Act
<b>QRIS</b> .....	Quality Rating and Improvement Systems
<b>QSCB</b> .....	Qualified School Construction Bonds
<b>QZAB</b> .....	Qualified Zone Academy Bond
<b>RDA</b> .....	Redevelopment Agency
<b>REU</b> .....	Reserve for Economic Uncertainties
<b>RFA</b> .....	Request for Application
<b>RMR</b> .....	Regional Market Rate
<b>ROC/P</b> .....	Regional Occupational Center/Program
<b>RRMA</b> .....	Routine Restricted Maintenance Account
<b>RSDSS</b> .....	Regional System of District and School Support
<b>RSP</b> .....	Resource Specialist Program
<b>RTI</b> .....	Response to Intervention
<b>RTTT</b> .....	Race to the Top
<b>S4</b> .....	Statewide System of School Support
<b>S/C</b> .....	Supplemental and Concentration Grant
<b>SAB</b> .....	State Allocation Board

<b>SACS</b> .....	Standardized Account Code Structure
<b>SAIT</b> .....	School Assistance and Intervention Team
<b>SARB</b> .....	School Attendance Review Board (County office level)
<b>SART</b> .....	School Attendance Review Team (School site level)
<b>SARC</b> .....	School Accountability Report Card
<b>SAT-9</b> .....	Stanford Achievement Test, Ninth Edition, Form T
<b>SB</b> .....	Senate Bill
<b>SBAC</b> .....	Smarter Balanced Assessment Consortium
<b>SBE</b> .....	State Board of Education
<b>SCA</b> .....	Senate Constitutional Amendment
<b>SCE</b> .....	State Compensatory Education
<b>SCO</b> .....	State Controller's Office
<b>SCR</b> .....	Senate Constitutional Resolution
<b>SDC</b> .....	Special Day Class
<b>SEA</b> .....	State Education Agency
<b>SED</b> .....	Severely Emotionally Disturbed
<b>SEIU</b> .....	Service Employees International Union
<b>SELPA</b> .....	Special Education Local Plan Area
<b>SERAF</b> .....	Supplemental Educational Revenue Augmentation Fund
<b>SES</b> .....	Socioeconomic Status or Supplemental Educational Services
<b>SFA</b> .....	School Food Authority
<b>SFID</b> .....	School Facility Improvement District
<b>SFP</b> .....	School Facility Program
<b>SFSD</b> .....	School Fiscal Services Division of CDE
<b>SFSF</b> .....	State Fiscal Stabilization Fund
<b>SIG</b> .....	School Improvement Grant
<b>SIP</b> .....	School Improvement Program
<b>SLIBG</b> .....	School and Library Improvement Block Grant
<b>SMAA</b> .....	School-Based Medi-Cal Administrative Activities
<b>SPI</b> .....	State Superintendent of Public Instruction
<b>SPSA</b> .....	Single Plan for Student Achievement
<b>SRR</b> .....	Standard Reimbursement Rate
<b>SSI/SSP</b> .....	Supplement Security Income/State Supplementary Payment
<b>SST</b> .....	Student Study Team; also Student Success Team
<b>STAR</b> .....	Standardized Testing and Reporting
<b>STEM</b> .....	Science, Technology, Engineering, and Mathematics
<b>STR</b> .....	Statewide Target Rate
<b>SWD</b> .....	Students with Disabilities
<b>SWP</b> .....	Schoolwide Program
<b>TANF</b> .....	Temporary Assistance for Needy Families
<b>TAS</b> .....	Targeted Assistance School

**TIIG** ..... Targeted Instructional Improvement Grant  
**TK**..... Transitional Kindergarten  
**TRANS**..... Tax and Revenue Anticipation Notes  
**UP** ..... Unduplicated Pupil  
**UPP** ..... Unduplicated Pupil Percentage



## Glossary of Common School Finance Terms

**ADA**—Average daily attendance. There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Ever since 1998-99, excused absences no longer count toward ADA. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year (see Attendance Reports).

**Ad valorem Taxes**—Taxes that are based on the value of property, such as the standard property tax. The only new taxes based on the value of property that are allowed today are those imposed by voter approval for capital facilities bonded indebtedness, with a vote requirement of either 55% for a Proposition 39 bond or a two-thirds requirement for other bonds.

**Apportionment**—State aid given to a school district or county office of education. Apportionments for the Local Control Funding Formula (LCFF) and special education are calculated four times for each school year: (1) the Advance Apportionment, which is based on an agency's prior year's state aid, is certified in July, (2) the First Principal Apportionment (P-1) is certified February 20 of the school year corresponding to the P-1 ADA (see Attendance Reports), (3) the Second Principal Apportionment (P-2) is certified by July 2 corresponding to the P-2 ADA, and (4) the annual recalculation of the apportionment is certified in February following the school year (at the same time as the P-1 Apportionment) and is based on P-2 ADA, except for programs where the annual count of ADA is used.

**Appropriation Bill**—A bill before the Legislature authorizing the expenditure of public money and stipulating the amount, manner, and purpose for the expenditure items.

**Assembly Bill (AB) 1200**—Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education, by establishing minimum reserve levels and other requirements for agency budgets and fiscal practices. See especially Education Code Sections 1240 et seq. and 42131 et seq.

**Assessed Valuation (also, assessed value)**—The total value of property within a school district as determined by state and county assessors. The "AV" of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the state for fully funding district and county LCFF entitlements, as well as for Proposition 98 calculations. Ever since Proposition 13, assessed value is reset to be the true market value only at the time of property transfer or new construction.

**Attendance Reports**—Each school district reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Fiscal or annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is

based on the P-2 ADA except for nonpublic school, community day school, extended year, and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstances when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

**Base Grant**—The base grant (along with the supplemental and concentration grants) replaces previously existing K-12 revenue limits and approximately 40 state-funded categorical funding streams. The base grant varies based on grade span (K-3, 4-6, 7-8, 9-12).

**Basic Aid**—The California Constitution guarantees that each school district will receive a minimum amount of state aid, called “basic aid,” equal to \$120 per ADA or \$2,400 per district, whichever is greater. Per a change in state law effective 2003-04, state categorical aid is counted first toward meeting the minimum allocation of basic aid (ref. Education Code Section 41975). “Basic aid school districts” are districts where property taxes exceed the computed LCFF entitlement; such districts receive no state aid from the LCFF.

**Categorical Aid**—Funds from the state or federal government granted to qualifying school agencies for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for children with special needs, such as special education or special programs, such as child nutrition. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their LCFF entitlement.

**CALPADS**—The California Longitudinal Pupil Achievement Data System, which is used to maintain individual-level data including student demographics, course data, discipline, assessments, staff assignments, and other data for state and federal reporting.

**CalPERS**—California Public Employees’ Retirement System. State law requires that classified employees and their employer contribute to this retirement fund.

**CalSTRS**—California State Teachers’ Retirement System. State law requires that certificated employees, their employer, and the state contribute to this pension fund.

**CBEDS**—California Basic Education Data System. The statewide system of collecting classified staffing, graduation requirements, and technology data from all school districts on an “Information Day” each October.

**Certificated Personnel**—School employees who hold positions for which a credential is required by the state—teachers, librarians, counselors, and most administrators.

**Classified Personnel**—School employees who hold positions that do not require a credential, like instructional aides, custodians, clerical support, cafeteria workers, bus drivers, etc.

**Class Size Penalties**—The penalties imposed on school districts that have classes in excess of certain maximum sizes. (Class size penalties result in a reduction in ADA which, in turn, results in a loss in revenue limit income.) See Education Code Sections 41376 and 41378.



**Concentration Grant**—The concentration grant (along with the supplemental and base grants) replaces previously existing K-12 funding streams. For targeted students (English learners, free and reduced-price meal recipients, or foster youth unduplicated counts) exceeding 55% of a local educational agency’s enrollment, the concentration grant will provide 50% of the adjusted base grant.

**Consumer Price Index (CPI)**—A measure of the cost-of-living compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of inflation.

**Contribution**—The expenditure of general purpose funds in support of a categorical program, i.e., the categorical expense requires a contribution from the district’s General Fund for support. This occurs in most districts and county offices that provide special education and transportation. Contributions to other programs may be caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

**Cost-of-Living Adjustment (COLA)**—An increase in funding for government programs, including the LCFF target calculation and categorical programs. Current law ties the COLA percentage for most education programs to the annual percentage change in the “Implicit Price Deflator” for State and Local Governments—a government price index. See Education Code Section 42238.1.

**Criteria and Standards**—Local district budgets must meet state-adopted provisions of “criteria and standards.” These provisions establish minimum fiscal standards that school districts, county offices of education and the State use to monitor district fiscal solvency and accountability. See Education Code Sections 33127 et seq.

**Declining Enrollment Adjustment**—A formula that cushions the drop in income in a district with a declining student population. Under current law, districts are funded for the greater of current year or prior year ADA. See Education Code Section 42238.5.

**Deficit Factor**—When an appropriation to the State School Fund for any specific program is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

**Education Protection Account (EPA)**—The EPA was created by Proposition 30 of 2012, which increased sales and income taxes on a temporary basis. Proposition 55 of 2016 continued the EPA and the increased income taxes of Proposition 30 through the year 2030. Funds collected from the increased taxes are deposited into the EPA, which is then issued to local educational agencies as a replacement for the state aid portion of the LCFF.

**Education Revenue Augmentation Fund (ERAF)**—The fund used to collect the property taxes that are shifted from cities, the county and special districts within each county, prior to their distribution to K-14 school agencies.

**Educator Effectiveness Grant**—In 2015-16, the State Budget provided funding for Educator Effectiveness to school districts, county offices of education, charter schools, and state special schools with certificated staff. The funds may be used to support the professional development of certificated teachers, administrators, and paraprofessional educators. A plan must be developed and approved by the Board and all expenditures must be completed by June 30, 2018.

**Excess Cost**—Costs in excess of the average annual per-student expenditure (all resources) in a local educational agency during the preceding school year for an elementary or secondary school student and is computed after deducting (Title 34 Code of Federal Regulations 300.16 and 300.202):

- Amounts received under Part B of the Elementary and Secondary Education Act (ESEA)
- Amounts received under Part A of Title I of the ESEA
- Amounts received under Parts A and B of Title III of the ESEA
- Any state or local funds expended for programs that qualify under this subsection, but excluding any amounts for capital outlay and debt service
  - Each must be calculated separately

**Forest Reserve Funds**—25% of funds received by a county from the United States Government from rentals of forest reserve lands are apportioned among the various districts in the county according to scholastic population.

**Full-Time Equivalent (FTE)**—The ratio of time expended in a part-time position to that of a full-time position.

**Gann Limit**—A limit on the appropriation of tax revenues of all levels of California government—the state, cities, counties, school agencies, and special districts imposed by Proposition 4, an initiative passed in November 1979 (ref. Article XIII B of the California Constitution). Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase which is currently equal to the annual change in California per capita personal income, and (2) the change in population, which for school agencies is the change in ADA. Although officially called "Appropriation Limits," these limits are commonly called "Gann Limits" after Paul Gann, the author of Proposition 4.

**Gap Funding**—The amount of funding provided in the annual State Budget Act to move local agencies toward their LCFF target for each year of the estimated eight-year implementation period.

**Grade Span Adjustments (GSA)**—Added to the base grants in the LCFF calculation. There is a 10.4% GSA for reducing class sizes in grades TK-3 and a 2.6% GSA for career-technical education that applies to grades 9-12.

**Hold Harmless**—A formula providing a guarantee of no loss in funding for an agency when a change in law or data would otherwise require a loss in funding.

**Implicit Price Deflator**—See *Cost-of-Living Adjustment*.

**Individuals with Disabilities Education Act of 2004 (Formerly PL94-142)**—States must develop and implement policies that assure a free appropriate public education to all children with disabilities. The state plans must be consistent with the federal statute, Title 20 United States Code Section 1400 et seq.

**Local Control Funding Formula (LCFF)**—The LCFF, which replaced revenue limits and most categorical programs starting in 2013-14. It is the amount that a district or charter school can collect annually from local property taxes and state aid. It is comprised of a base grant by grade span multiplied per unit of ADA, with grade span adjustments for class-size reduction in grades TK-3 and for career-technical education at the high school level. Supplemental and concentration grants are added based upon the percentage of the student population that is free and reduced-price meal (FRPM) eligible, English learners, and foster youth, unduplicated.

**Local Control and Accountability Plan (LCAP)**—Under the LCFF, districts, county offices of education, and charter schools are required to create and update a three-year LCAP, which will describe how annual goals will be met and address state and local priorities identified in Education Code Section 52060(d). The State Board of Education is required to create evaluation standards to assist with analyzing strengths, weaknesses, areas of improvement, technical assistance, and identify intervention needs.

**Mandate Block Grant (MBG)**—In 2012-13, the MBG program was established for local educational agencies (LEAs) (county offices of education, school districts, and charter schools [both direct and locally funded]) that elect to participate to receive reimbursement for 49 mandated activities (specified in Government Code Section 17581.6[e]). LEAs make an annual choice to receive funds for mandated activities either through the MBG or through the traditional claim reimbursement process, for with reimbursements have been suspended indefinitely. The MBG funds are unrestricted and allocated on a per-ADA rate.

**Mandated Costs**—School district expenses that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. See Senate Bill (SB) 90, 1977, and also Proposition 4, 1979.

**Maintenance Factor**—See *Proposition 98*.

**Miscellaneous Funds**—Local revenues received from mineral royalties or bonuses and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the LCFF.

**Necessary Small School (NSS)**—An elementary school with 96 or fewer or high school with 286 or fewer ADA that meets the standards of being “necessary.” See Education Code Sections 42280 et seq.

**Parcel Tax**—A special tax that is a flat amount per parcel and not ad valorem based (i.e., not based on the assessed value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate. See Government Code Section 50079, et al.

**Permissive Override Tax**—Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a school board to be levied. School agencies are no longer allowed to levy such taxes.

**PL81-874**—A federal program of “Impact Aid” that provides funds to school agencies that educate children whose families live and/or work on federal property, such as military bases. Also called “PL874.”

**Prior Year’s Taxes**—Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the LCFF.

**Proposition 13**—An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Under Proposition 13, the maximum total property tax rate for all government operations—including school agencies, cities, counties, and special districts—is 1% of assessed value and additional property tax levies may only be made for voter approved debt. Proposition 13 also defined assessed value and required a two-thirds vote to levy any special purpose tax.

**Proposition 98**—An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state’s Gann Limit; and, (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called “Test 1” and “Test 2” unless an alternative formula, known as “Test 3,” applies.

- “Test 1” originally provided that K-14 school agencies shall receive at least 39.5% of state General Fund tax revenues in each year, the same percentage as was appropriated for K-14 school agencies in 1986-87.
- “Test 2” provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-12 ADA and an inflation factor equal to the annual percentage change in per capita personal income.
- “Test 3” only applies in years in which the annual percentage change in per capita state General Fund tax revenues plus 1/2% is lower than the “Test 2” inflation factor (i.e., the change in per capita personal income), in which case the inflation factor is reduced to the annual percentage change in per capita state General Fund tax revenues plus 1/2%.

One of the provisions of Proposition 98 (as amended by Proposition 111/1990) applies only if the minimum funding level is reduced due either to “Test 3” or the suspension of the minimum funding level by the Legislature and Governor. In such a situation, a “maintenance factor” is initially set equal to the amount of that year’s funding reduction due to “Test 3” or suspension, and this amount grows each year by statewide ADA growth and the “Test 2” inflation factor. In subsequent years when state taxes per capita grow faster than personal income per capita, this “maintenance factor” is restored by increasing the Proposition 98 minimum funding level until the funding base is fully

restored. This restoration process is applied prospectively only, and there is no requirement that the revenue loss in the year or years prior to the maintenance factor being fully restored be made up.

**Reserves**—Funds set aside in a school agency budget to provide for economic uncertainties, future expenditures, working capital, or other purposes.

**ROC/P**—Regional Occupational Center or Program. A vocational educational program for high school students and adults. An ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for the districts within the county.

**Senate Bill (SB) 90**—Reference to either:

1. SB 90/1972, which established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district's 1972-73 state and property tax income by that year's ADA. This original per-ADA amount became the historical base for all subsequent revenue limit calculations.
2. SB 90/1977, which required that the state reimburse state-imposed mandates on local governments.

**SB 813**—Reference to Senate Bill 813/1983 that provided a series of education “reforms” in funding calculations. Longer day, longer year, mentor teachers, and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

**Secured Roll**—That portion of the assessed value that is stationary, i.e., land and buildings. See also *Unsecured Roll*. The secured roll averages about 90% of the taxable property in a district.

**Serrano Decision**—In 1974, the California Superior Court in Los Angeles County ruled in the *Serrano v. Priest* case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the “Equal Protection” clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier Court order. After several appeals, in March 1989, all of the plaintiffs in the case agreed to dismiss their legal challenges, thereby settling *Serrano* as a legal issue.

**State School Fund**—Each year the state appropriates money to this fund, which is then used to make state aid payments to school agencies. Section A of the State School Fund is for K-12 education and Section B is for community college education.

**Subventions**—The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a state subvention.

**Sunset**—The termination of a categorical program. A schedule is in current law for the Legislature to consider the “sunset” of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue for the general purposes of the program, but the specific laws and regulations shall no longer apply.

**Supplemental Grant**—Created under the Local Control Funding Formula, the supplemental grant (along with the concentration and base grants) replaces previously existing K-12 funding streams. The supplemental grant equals 20% of the adjusted base grant for targeted disadvantaged students (English learners, free and reduced-price meal recipients, or foster youth unduplicated counts).

**Supplemental Roll**—An additional property tax assessment for properties that are sold or newly constructed that reflect a higher market value than on their prior lien date. By taxing this increase in assessed value immediately—rather than waiting until the next lien date—additional property taxes are generated.

**Test 1/Test 2/Test 3**—See *Proposition 98*.

**Transitional Kindergarten (TK)**—A developmentally appropriate program offered to children (at ages 4 or 5) that are too young to start kindergarten in that year. Essentially, California offers a two-year kindergarten program.

**Unsecured Roll**—That portion of assessed property that is movable, such as boats, planes, etc.

**Waivers**—Permission from the State Board of Education—or, in some cases, from the Superintendent of Public Instruction—to set aside the requirements of an Education Code provision upon the request of a school district. See Education Code Section 33050.

# **INTRODUCTORY SECTION**





## **Palermo Union School District 2021-22 Original Budget Summary**

### **Development of 2021-22 Budget**

The development of the District's budget is an ongoing process. In January, the Governor releases his proposed budget for the following year. This information is used in conjunction with student enrollments as of January 31<sup>st</sup> to begin the budgeting process. The Governor's proposed budget in January provides preliminary information on funding changes and new mandates that would affect education.

Student enrollments as of January 31<sup>st</sup> are used to estimate the following year's enrollment. The following assumptions are made based on the enrollment numbers:

1. Staffing projections (both certificated and classified)
2. Number of classrooms needed per site
3. Program needs of students at specific sites
4. Transportation needs
5. Food service needs

The Governor releases a second budget proposal in May called the May Revise. This budget is the budget that the Governor expects the legislature to approve in June. The May Revise reflects the most current State revenues and expenditures for the current year. It also projects State revenues and expenditures for the next fiscal year. The May Revise reflects the Governor's proposal for school district funding for the next fiscal year. School districts finalize their budget proposals based on the May Revise information.

During budget preparation, the goal is to develop a budget that reflects the philosophy and priorities of the Board, administration, and community. The budget must also be fiscally responsible and allow the Board to maintain local control over the District's finances. In order to meet this goal, the District must present a current year budget and a multi-year projection that maintains a minimum 3% unrestricted fund balance reserve. Additionally, the budget needs to provide the most efficient use of resources to support instructional programs and staffing needs. Finally, but most importantly, the District must provide a safe and desirable working and learning environment for students and staff.

The District is required to complete a Local Control Accountability Plan (LCAP) as part of the LCFF funding requirements. The LCAP process consists of a needs assessment, identifying goals, consulting with stakeholders and then developing goals and strategies to deliver the necessary programs to students. The plan must also address the specific

needs of low income, English language learners and foster students as a portion of the funding received will be designated for this purpose. The LCAP is incorporated into this budget.

The budget will be monitored and adjusted throughout the year. The District is required by State law to provide the Board with two interim financial reports during the year, which will reflect necessary budget adjustments.

### **Significant Changes for 2020-21 and 2021-22**

The COVID 19 pandemic had a significant impact on all aspects of our lives including public education. School districts across the entire state of California closed their doors to live instruction mid-March of 2020. Some districts in the State did not return to in person instruction in any format for the entire 2020-21 school year. We were fortunate that our district returned to in person instruction as soon as it was considered safe to do so.

The pandemic will continue to affect public schools for the 2021-22 school year and perhaps beyond. The most significant changes for the budget are the influx of one-time funds related to mitigating the effects of the pandemic. The various funding sources with spending timelines and requirements will be described in the budget development section of this document.

### **Enrollment**

The district experienced a decline in enrollment in 2020-21 due to the pandemic. Because enrollment and demographics change throughout the year, the state has determined a specific day to capture a static picture of the student population. CBEDS date is an information date the first week in October that captures a static picture of the student population on that date. Actual enrollment for 2020-21 at CBEDS date was 1,278 but continued to decline to end the year in June at 1,255. The projected enrollment for 2020-21 was 1,305 students. Ending enrollment was a decline of 50 students from the original projection. The decline from October 2019 CBEDS and October 2020 CBEDS was 56 students. The district is uncertain if enrollment will remain the same or increase for 2021-22. Therefore, as a conservative approach, we are projecting enrollment to remain stable.

The chart below summarizes the District’s enrollments over the past nine years and the projection for 2021-22.

Year	Enrollment	Change	% Change
October 2012	1321	(7)	1.77%
October 2013	1325	4	0.30%
October 2014	1275	(50)	-3.77%
October 2015	1232	(43)	-3.37%
October 2016	1246	14	1.14%
October 2017	1272	26	2.09%
October 2018	1296	24	1.89%
October 2019	1334	38	2.93%
October 2020	1278	(56)	-4.20%
October 2021*	1278	0	0.00%

\*Projection

**Average Daily Attendance (ADA)**

Average Daily Attendance (ADA) is used to determine the amount of funding to be received by the district for various programs. ADA is the primary factor in determining LCFE funding. ADA is calculated by dividing the total days of student attendance by the total days of instruction offered. This number represents the percentage of actual attendance earned by the students.

Due to the pandemic and districts not providing in person instruction for almost a year, funded ADA for 2020-21 and 2021-22 will be based on the actual ADA for 2019-20, prior to closing schools for the pandemic. The District’s ADA for the past nine years with a projection of actual ADA for 2021-22 is summarized below.

Year	ADA	Change	% Change
2012/13	1242.76	0.61	0.05%
2013/14	1251.03	8.27	0.67%
2014/15	1213.02	(38.01)	-3.04%
2015/16	1169.37	(43.65)	-3.60%
2016/17	1188.01	18.64	1.59%
2017/18	1200.07	12.06	1.02%
2018/19	1251.19	51.12	4.26%
2019/20	1275.58	24.39	1.95%
2020/21*	1275.58	0.00	0.00%
2021/22**	1199.44	(76.14)	-5.97%

\*2020/21 based on 2019/20 ADA due to COVID.

\*\*Projection based on 2020/21 CBEDS enrollment and 94% ADA.

### Unduplicated Pupil Percentage

The unduplicated pupil percentage (UPP) is used to determine the amount of supplemental and concentration grant funding that the district will receive and is part of the LCFF calculation. The UPP is based on the number of students who qualify for free or reduced lunch, are English Language Learners (EL) or are foster students. The student can only be counted once even if they qualify in more than one category.

Supplemental and concentration grant funding is the amount that the district must include in the LCAP to provide increased and improved services to students. The services designated in the LCAP are services provided above and beyond the core program.

The LCFF calculation uses a 3 year rolling average for the unduplicated pupil percent. The chart below summarizes the UPP since the inception of the LCFF funding model. The unduplicated count and the enrollment counts include Palermo students who are served in BCOE regional programs. While these students are not included in our CBEDS numbers, they are included here. Any monies collected for these students is sent to BCOE for providing services.

Year	Unduplicated Count	Enrollment	Unduplicated Percent	3 Year Rolling Average
2013/14	1063	1305	81.46%	
2014/15	1072	1283	83.55%	
2015/16	1018	1240	82.10%	82.37%
2016/17	977	1255	77.85%	81.17%
2017/18	1018	1283	79.35%	79.76%
2018/19	992	1307	75.90%	77.70%
2019/20	1018	1344	75.74%	77.00%
2020/21	1032	1295	79.69%	77.11%
2021/22*	1032	1295	79.69%	78.38%

\*Projection

## Revenues

The largest source of funding for school districts is the LCFF. This is a State allocation of general-purpose money and is made up of State aid and local taxes. For 2021-22, the District's LCFF allocation is projected to be \$11,152 per ADA. The chart below summarizes revenues by category for 2020-21 and 2021-22.

<u>Category</u>	<u>2020/21 Estimated Actual Revenues</u>	<u>2021/22 Revenues</u>	<u>Change</u>	<u>% Change</u>
State Aid	\$ 12,014,026	\$ 12,740,247	\$ 726,221	6.04%
Property Taxes	1,440,060	1,433,223	(6,837)	-0.47%
Federal Revenue	3,457,797	3,199,086	(258,711)	-7.48%
Other State	1,666,150	2,357,556	691,406	41.50%
Other Local	631,190	760,745	129,555	20.53%
Total Revenues	<u>\$ 19,209,223</u>	<u>\$ 20,490,857</u>	<u>\$ 1,281,634</u>	

## Expenditures

Expenditures consist of salaries and benefits, books, supplies, utilities, capital outlay and contracted services. The largest portion of the budget is spent on salaries and benefits. The greatest proportion goes to salaries for direct instruction of students. The District anticipates spending \$15,004 per student in 2021-22. The chart below compares 2019-20 expenditures to 2021-22 budgeted expenditures.

<u>Category</u>	<u>2020/21 Estimated Actual Expenditures</u>	<u>2021/22 Expenditures</u>	<u>Change</u>	<u>% Change</u>
Certificated Salaries	\$ 7,650,506	\$ 7,936,159	\$ 285,653	3.73%
Classified Salaries	2,340,002	2,433,300	93,298	3.99%
Benefits	4,162,883	4,535,056	372,173	8.94%
Books & Supplies	2,059,797	1,193,454	(866,343)	-42.06%
Utilities, Repairs & Other	1,053,052	1,552,750	499,698	47.45%
Capital Outlay	766,247	367,916	(398,331)	100.00%
Other Outgo	1,274,284	1,156,270	(118,014)	-9.26%
Total Expenditures	<u>\$ 19,306,771</u>	<u>\$ 19,174,905</u>	<u>\$ (131,866)</u>	

## Reserves

The total budget includes the beginning balance and all anticipated income for the year. The ending balance are the resources that remain after expenditures are deducted from the total budget amount. The ending balance is also referred to as the District's "reserves". The fund balance is broken down into five classifications:

- Nonspendable – amounts that are not in spendable form, such as revolving cash accounts, inventory and prepaid items.
- Restricted – amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, laws or regulations of other governments or by law through constitutional provisions or enabling legislation.
- Committed – amounts subject to internal constraints self-imposed by formal action of the District's governing board.
- Assigned – amounts the District intends to be used for specific purposes. Authority to establish assignments has been designated to the Superintendent and the Chief Business Official.
- Unassigned – the residual balance that has not been restricted, committed or assigned to specific purposes. The Reserve for Economic Uncertainties is included in this category.

Components of the 2021-22 General Fund ending fund balance are shown below:

<u>Components of Unrestricted Fund Balance</u>	<u>Estimated Actuals</u>	<u>Original Budget</u>
Nonspendable (Revolving Cash)	\$ 2,306	\$ 2,306
Prepaid Expenditures	\$ 22,132	\$ 22,132
Unassigned:		
District Lottery Carryover	\$ 422,105	\$ 489,260
Site Lottery Carryover	252,326	169,528
Current year estimated lottery	193,756	193,756
Site Budget Carryover	35,500	-
One time funds to be used in future years	243,000	243,000
Additional Reserve for economic uncertainties	121,228	117,272
Undesignated	1,910,918	2,309,730
Fund 17 - Reserve for economic uncertainties	457,975	457,975
Total Unrestricted	<u>\$ 3,661,246</u>	<u>\$ 4,004,959</u>
<u>Components of Restricted Fund Balance</u>	<u>Estimated Actuals</u>	<u>Original Budget</u>
Medi-Cal Billing Option	\$ 32,109	\$ 19,543
Lottery: Instructional Materials	166,051	93,600
ESSER II	338,372	1,427,008
GEER	69,922	38,538
Total Restricted	<u>\$ 606,454</u>	<u>\$ 1,578,689</u>
Total Ending Fund Balance	<u>\$ 4,267,700</u>	<u>\$ 5,583,648</u>

The total ending balance of \$5,583,648 is an estimated amount based on an anticipated beginning fund balance. The beginning fund balance is determined by estimated 2020-21 income and expenditure figures. The actual beginning fund balance will not be known until the 2020-21 unaudited actuals are prepared in September 2021.



# BUDGET DEVELOPMENT



## **Budget Assumptions for 2021-22**

### **Fund Name: General Fund**

#### **Purpose**

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

#### **Assumptions**

##### **Revenues**

- Enrollment is projected at 1,278.
- Funded Average Daily Attendance is projected at 1,275.58 (2019-20 P2 ADA).
- LCFF entitlement per ADA is estimated to be \$11,152 per ADA (total of base grant, grade span add-on, supplemental and concentration grants). The factors included in this estimate are fully funded LCFF, COLA of 5.07%, and an unduplicated student percentage of 78.38%.
- ADA estimates include 9.55 ADA from students in BCOE operated special education programs. The revenue generated by this ADA (approximately \$100,192) will be transferred to the county based on the District's LCFF funding rate.
- Lottery is budgeted at \$153 per prior year ADA.
- A three-year average is used to estimate interest and miscellaneous income.
- Estimated actuals for 2020/21 and projected revenues for 2021/22 include a significant amount of one time funding from both federal and state resources. See information below.
- ESSERS III funding has not been included in the 2021-22 budget. At the time of publication, the district did not have complete information on the allowable uses of the funds and the requirements for the spending allocation plan that is going to be required. These funds will be included in the 45 day budget revision.

**Coronavirus Aid Relief and Economic Security (CARES) Act  
Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act  
Funding Recap**

In response to COVID-19 the U.S. Congress passed the Coronavirus Aid Relief and Economic Security (CARES) Act which was signed into law on March 27, 2020. Subsequently, the U.S. Congress passed the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act which was signed into law on December 27, 2020. On March 11, 2021, the American Rescue Plan was approved.

As part of the 2020-21 California State budget, a portion of the CARES Act funding was combined with state funding to create the Learning Loss Mitigation Funding (LLMF). The ESSERs portion of the CARES Act remained outside of the LLMF. All of the funding sources have similar allowable uses: mitigating learning loss, disinfection and sanitation, PPE, additional academic support and social emotional supports and providing meals to students. The American Rescue plan has the added component of a major emphasis on data driven and evidence based strategies for learning loss.

The chart below summarizes the funding sources, the amount included in the 2020-21 estimated actuals budget and the amount carried over to the 2021-22 budget year.

<b>Funding</b>	<b>Allocation Amount</b>	<b>Included in Estimated Actuals</b>	<b>Carry Over to 2021-22</b>
<b>LLMF – Coronavirus Relief (CR)</b>	\$1,115,986	\$1,115,986	\$0
<b>LLMF – Governor’s Emergency Education Relief (GEER)</b>	\$69,922	\$0	\$69,922
<b>LLMF – State Funds</b>	\$113,806	\$113,806	\$0
<b>Total CARES LLMF Funds</b>	<b>\$1,299,714</b>	<b>\$1,229,792</b>	<b>\$69,922</b>
<b>ESSER Funds (CARES)</b>	\$357,366	\$357,366	
<b>ESSER II Funds (CRRSA)</b>	\$1,557,082	\$11,628	\$1,545,454
<b>GEER II Funds (CRRSA)</b>	Will not be allocated to I.F.As.		
<b>ESSER III Funds (American Rescue Plan)</b>	\$3,531,621 (20% - \$706,324) must be designated specifically for learning loss)	\$0	\$3,531,621

**In-person Instruction Grant  
Expanded Learning Opportunities Grant  
Funding Recap**

The State of California approved the In-Person Instruction Grants and the Expanded Learning Grants in March 2021. The In-Person Instruction Grants are available to districts who offered in-person instruction by April 1, 2021.

Expanded Learning Opportunity Grants may be used for various strategies to accelerate learning and address student needs, such as extended learning time, professional development, programs to address social-emotional learning, and access to school meals.

<b>Funding</b>	<b>Allocation Amount</b>	<b>Included in Estimated Actuals</b>	<b>Carry Over to 2021-22</b>
<b>In Person Instruction Grant</b>	\$439,592	\$325,000	\$114,592
<b>Expanded Learning Grant</b>	\$922,329	\$0	\$922,329
<b>Expanded Learning Grant Restricted to Paraprofessionals</b>	\$92,592	\$0	\$92,592
<b>Total Allocation</b>	<b>\$1,454,513</b>	<b>\$325,000</b>	<b>\$1,129,513</b>

**Fund Name: General Fund (cont.)**

**Expenditures**

- Step and column increases are provided for all eligible employees.
- Salaries and benefits for 2021-22 include step and column adjustments only.
- Certificated Staffing includes:

75.0 FTE Teachers  
2.8 FTE Counselor  
1.0 FTE Psychologists  
0.8 FTE Nurse  
1.7 FTE Speech and Language Pathologists  
7.0 FTE Administrators

- Classified Staffing

20.06 FTE Instructional Aides/Special Education Aides  
7.00 FTE Custodial and Grounds  
2.50 FTE Maintenance  
1.00 FTE Mechanic/Maintenance  
1.50 FTE Library Aides  
4.81 FTE Bus Drivers/Van Drivers  
4.25 FTE Attendance/Health Aides  
2.00 FTE Classified Administrators  
3.00 FTE School Site Clerical  
4.00 FTE District Office Confidential/Classified  
2.00 FTE Computer Technicians

- Employee Benefits

16.92% STRS (certificated)  
22.91% PERS (classified)  
6.20% Social Security (classified)  
1.45% Medicare (all employees)  
0.23% State Unemployment Insurance (all employees)  
2.53% Workers' Comp Insurance (all employees)

**Medical, Dental, Vision and Life Insurance**

\$13,652 annually - certificated  
\$14,104 annually – classified  
\$12,428 annually - certificated management  
\$12,746 annually - confidential, and classified management

- Unrestricted Contributions to Restricted Programs

\$ 1,516,098 Special Education Program

\$ 561,734 Routine Restricted Maintenance

- 3% of General Fund expenditures and other outgo must be spent on routine repair and maintenance. The 2021-22 budget includes \$561,734 for general maintenance.
- Budgeted expenditures include all costs identified in the LCAP.
- Estimated actuals for 2020/21 and projected expenditures for 2021/22 include items that are considered one time in nature and are related to the one-time revenues.





## Budget Assumptions for 2021-22

### Multi-year Projection

A multi-year projection is included in the Other Miscellaneous Forms section for 2021-22 and 2022-23. Multi-year projections are the mathematical result of today's decisions based on a given set of assumptions. Projections are expected to change as various factors change. They should not be viewed as a prediction.

Assumptions used in the projections include:

	<u>2022-23</u>	<u>2023-24</u>
LCFF Revenue Assumptions:		
COLA	2.48%	3.11%
Unduplicated Pupil Percent	79.65%	79.69%
Funded ADA	1,208.99	1,208.99
STRS Rate	19.10%	19.10%
STRS Increase (estimated based on rate above)	\$157,545	\$0
PERS Rate	26.10%	27.10%
PERS Increase (estimated based on rate above)	\$75,590	\$31,700

- Step and column increases for all staff.
- Health benefit contributions are determined by contractual agreements that must be negotiated each year.
- Materials and supplies have been adjusted to reflect LCAP priorities.
- One time revenues and one time expenditures have been adjusted as necessary.



# GENERAL FUND



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	13,454,066.00	0.00	13,454,066.00	14,173,470.00	0.00	14,173,470.00	5.3%
2) Federal Revenue		8100-8299	0.00	3,457,797.00	3,457,797.00	0.00	3,199,083.00	3,199,083.00	-7.5%
3) Other State Revenue		8300-8599	636,639.00	1,029,511.00	1,666,150.00	637,185.00	1,720,371.00	2,357,556.00	41.5%
4) Other Local Revenue		8600-8799	60,074.00	571,116.00	631,190.00	60,074.00	700,671.00	760,745.00	20.5%
5) TOTAL, REVENUES			14,150,799.00	5,058,424.00	19,209,223.00	14,870,729.00	5,620,125.00	20,490,854.00	6.7%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	6,259,607.00	1,390,899.00	7,650,506.00	6,220,088.00	1,716,071.00	7,936,159.00	3.7%
2) Classified Salaries		2000-2999	1,674,609.00	665,393.00	2,340,002.00	1,570,175.00	863,125.00	2,433,300.00	4.0%
3) Employee Benefits		3000-3999	3,051,906.00	1,110,977.00	4,162,883.00	3,252,378.00	1,282,678.00	4,535,056.00	8.9%
4) Books and Supplies		4000-4999	471,651.00	1,588,146.00	2,059,797.00	476,832.00	716,623.00	1,193,455.00	-42.1%
5) Services and Other Operating Expenditures		5000-5999	794,900.00	258,152.00	1,053,052.00	1,089,622.00	463,128.00	1,552,750.00	47.5%
6) Capital Outlay		6000-6999	398,331.00	367,916.00	766,247.00	0.00	367,916.00	367,916.00	-52.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	1,039,711.00	1,039,711.00	0.00	1,201,270.00	1,201,270.00	15.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(149,804.00)	98,004.00	(51,800.00)	(159,911.00)	114,911.00	(45,000.00)	-13.1%
9) TOTAL, EXPENDITURES			12,501,200.00	6,519,198.00	19,020,398.00	12,449,184.00	6,725,722.00	19,174,906.00	0.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b>									
			1,649,599.00	(1,460,774.00)	188,825.00	2,421,545.00	(1,105,597.00)	1,315,948.00	598.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	0.00	286,373.00	286,373.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,098,042.00)	2,098,042.00	0.00	(2,077,832.00)	2,077,832.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,098,042.00)	1,811,669.00	(286,373.00)	(2,077,832.00)	2,077,832.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(448,443.00)	350,895.00	(97,548.00)	343,713.00	972,235.00	1,315,948.00	-1449.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,651,714.00	255,559.00	3,907,273.00	3,203,271.00	606,454.00	3,809,725.00	-2.5%
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)			3,651,714.00	255,559.00	3,907,273.00	3,203,271.00	606,454.00	3,809,725.00	-2.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,651,714.00	255,559.00	3,907,273.00	3,203,271.00	606,454.00	3,809,725.00	-2.5%
2) Ending Balance, June 30 (E + F1e)			3,203,271.00	606,454.00	3,809,725.00	3,546,984.00	1,578,689.00	5,125,673.00	34.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	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			0.00	606,454.00	606,454.00	0.00	1,578,689.00	1,578,689.00	160.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,146,687.00	0.00	1,146,687.00	1,095,544.00	0.00	1,095,544.00	-4.5%
One Time Funds Carryover	0000	9780				243,000.00		243,000.00	
District Lottery Carryover	1100	9780				489,260.00		489,260.00	
Site Lottery Carryover	1100	9780				169,528.00		169,528.00	
Current Year Estimated Income	1100	9780				193,756.00		193,756.00	
One Time Funds Carryover	0000	9780	243,000.00		243,000.00				
Site Carryover	0000	9780	35,500.00		35,500.00				
District Lottery Carryover	1100	9780	422,105.00		422,105.00				
Site Lottery Carryover	1100	9780	252,326.00		252,326.00				
Current Year Estimated Income	1100	9780	193,756.00		193,756.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Unassigned/Unappropriated Amount</b>			2,056,584.00	0.00	2,056,584.00	2,451,440.00	0.00	2,451,440.00	19.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
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				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment		8011	9,557,586.00	0.00	9,557,586.00	10,293,452.00	0.00	10,293,452.00	7.7%
State Aid - Current Year		8012	2,456,440.00	0.00	2,456,440.00	2,446,795.00	0.00	2,446,795.00	-0.4%
Education Protection Account State Aid - Current Year		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8021	20,209.00	0.00	20,209.00	20,411.00	0.00	20,411.00	1.0%
Tax Relief Subventions Homeowners' Exemptions		8022	1,254.00	0.00	1,254.00	2,227.00	0.00	2,227.00	77.6%
Timber Yield Tax		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8041	1,581,953.00	0.00	1,581,953.00	1,713,496.00	0.00	1,713,496.00	8.3%
County & District Taxes Secured Roll Taxes		8042	81,082.00	0.00	81,082.00	81,942.00	0.00	81,942.00	1.1%
Unsecured Roll Taxes		8043	2,791.00	0.00	2,791.00	2,486.00	0.00	2,486.00	-10.9%
Prior Years' Taxes		8044	50,593.00	0.00	50,593.00	60,406.00	0.00	60,406.00	19.4%
Supplemental Taxes		8045	(284,075.00)	0.00	(284,075.00)	(434,010.00)	0.00	(434,010.00)	52.6%
Education Revenue Augmentation Fund (ERAF)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>13,467,833.00</b>	<b>0.00</b>	<b>13,467,833.00</b>	<b>14,187,205.00</b>	<b>0.00</b>	<b>14,187,205.00</b>	<b>5.3%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(13,747.00)	0.00	(13,747.00)	(13,735.00)	0.00	(13,735.00)	-0.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>13,454,086.00</b>	<b>0.00</b>	<b>13,454,086.00</b>	<b>14,173,470.00</b>	<b>0.00</b>	<b>14,173,470.00</b>	<b>5.3%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	141,166.00	141,166.00	0.00	146,569.00	146,569.00	3.8%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	6,560.00	6,560.00	New
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		620,523.00	620,523.00		692,722.00	692,722.00	11.6%
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		55,407.00	55,407.00		93,916.00	93,916.00	69.5%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		23,600.00	23,600.00		20,351.00	20,351.00	-13.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		282,019.00	282,019.00		227,540.00	227,540.00	-19.3%
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	2,335,082.00	2,335,082.00	0.00	2,011,425.00	2,011,425.00	-13.9%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	3,457,797.00	3,457,797.00	0.00	3,199,083.00	3,199,083.00	-7.5%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	6319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	6311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	6319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	6311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	6319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		6520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		6550	40,752.00	0.00	40,752.00	41,298.00	0.00	41,298.00	1.3%
Lottery - Unrestricted and Instructional Materials		6560	193,756.00	66,300.00	260,056.00	193,756.00	66,300.00	260,056.00	0.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		6575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		6576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		6587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	6590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	6590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	6590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	6590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	6590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	6590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	6590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	6590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	6590	402,131.00	963,211.00	1,365,342.00	402,131.00	1,654,071.00	2,056,202.00	50.6%
<b>TOTAL, OTHER STATE REVENUE</b>			636,639.00	1,029,511.00	1,666,150.00	637,185.00	1,720,371.00	2,357,556.00	41.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	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	22,000.00	0.00	22,000.00	22,000.00	0.00	22,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (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	38,074.00	0.00	38,074.00	38,074.00	0.00	38,074.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		571,116.00	571,116.00		700,671.00	700,671.00	22.7%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			60,074.00	571,116.00	631,190.00	60,074.00	700,671.00	760,745.00	20.5%
<b>TOTAL, REVENUES</b>			14,150,799.00	5,058,424.00	19,209,223.00	14,870,729.00	5,620,125.00	20,490,854.00	6.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	5,354,418.00	1,001,878.00	6,356,296.00	5,253,685.00	1,289,202.00	6,542,887.00	2.9%
Certificated Pupil Support Salaries		1200	152,859.00	269,080.00	421,939.00	149,617.00	384,972.00	534,589.00	26.7%
Certificated Supervisors' and Administrators' Salaries		1300	752,330.00	119,941.00	872,271.00	816,786.00	41,897.00	858,683.00	-1.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>6,259,607.00</b>	<b>1,390,899.00</b>	<b>7,650,506.00</b>	<b>6,220,086.00</b>	<b>1,716,071.00</b>	<b>7,936,159.00</b>	<b>3.7%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	236,219.00	390,627.00	626,846.00	175,549.00	561,088.00	736,637.00	17.5%
Classified Support Salaries		2200	674,518.00	192,544.00	867,062.00	665,659.00	225,256.00	890,915.00	2.8%
Classified Supervisors' and Administrators' Salaries		2300	134,070.00	77,723.00	211,793.00	130,570.00	76,781.00	207,351.00	-2.1%
Clerical, Technical and Office Salaries		2400	629,802.00	4,499.00	634,301.00	598,397.00	0.00	598,397.00	-5.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,674,609.00</b>	<b>665,393.00</b>	<b>2,340,002.00</b>	<b>1,570,175.00</b>	<b>863,125.00</b>	<b>2,433,300.00</b>	<b>4.0%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	979,592.00	645,251.00	1,624,843.00	982,360.00	694,347.00	1,676,707.00	3.2%
PERS		3201-3202	301,954.00	123,200.00	425,154.00	340,708.00	163,953.00	504,661.00	18.7%
OASDI/Medicare/Alternative		3301-3302	217,379.00	76,789.00	294,148.00	219,485.00	100,594.00	320,079.00	8.8%
Health and Welfare Benefits		3401-3402	1,240,377.00	205,988.00	1,446,365.00	1,268,259.00	227,729.00	1,495,988.00	3.4%
Unemployment Insurance		3501-3502	3,880.00	1,005.00	4,885.00	90,609.00	29,222.00	119,831.00	2353.0%
Workers' Compensation		3601-3602	201,158.00	52,129.00	253,287.00	196,787.00	62,751.00	259,538.00	2.5%
OPEB, Allocated		3701-3702	90,840.00	2,340.00	93,180.00	136,460.00	0.00	136,460.00	46.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	16,726.00	4,295.00	21,021.00	17,710.00	4,082.00	21,792.00	3.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,051,906.00</b>	<b>1,110,977.00</b>	<b>4,162,883.00</b>	<b>3,252,378.00</b>	<b>1,282,678.00</b>	<b>4,535,056.00</b>	<b>8.9%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	50,000.00	0.00	50,000.00	50,000.00	120,000.00	170,000.00	240.0%
Books and Other Reference Materials		4200	0.00	2,034.00	2,034.00	0.00	2,034.00	2,034.00	0.0%
Materials and Supplies		4300	412,301.00	798,867.00	1,211,168.00	417,482.00	525,489.00	942,971.00	-22.1%
Noncapitalized Equipment		4400	9,350.00	787,245.00	796,595.00	9,350.00	69,100.00	78,450.00	-90.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>471,651.00</b>	<b>1,588,146.00</b>	<b>2,059,797.00</b>	<b>476,832.00</b>	<b>716,623.00</b>	<b>1,193,455.00</b>	<b>-42.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,500.00	94,547.00	102,047.00	21,900.00	273,956.00	295,856.00	189.9%
Dues and Memberships		5300	15,300.00	0.00	15,300.00	15,450.00	0.00	15,450.00	1.0%
Insurance		5400 - 5450	180,000.00	0.00	180,000.00	200,200.00	0.00	200,200.00	11.2%
Operations and Housekeeping Services		5500	244,500.00	0.00	244,500.00	253,500.00	0.00	253,500.00	3.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	101,000.00	10,000.00	111,000.00	101,000.00	45,000.00	146,000.00	31.5%
Transfers of Direct Costs		5710	(15,000.00)	15,000.00	0.00	(15,000.00)	15,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	227,600.00	81,605.00	309,205.00	478,572.00	129,172.00	607,744.00	96.6%
Communications		5900	34,000.00	57,000.00	91,000.00	34,000.00	0.00	34,000.00	-62.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>794,900.00</b>	<b>258,152.00</b>	<b>1,053,052.00</b>	<b>1,089,622.00</b>	<b>463,128.00</b>	<b>1,552,750.00</b>	<b>47.5%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	367,916.00	367,916.00	0.00	367,916.00	367,916.00	0.0%
Equipment Replacement		6500	398,331.00	0.00	398,331.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			398,331.00	367,916.00	766,247.00	0.00	367,916.00	367,916.00	-52.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	60,000.00	60,000.00	0.00	67,764.00	67,764.00	12.9%
Payments to County Offices		7142	0.00	979,711.00	979,711.00	0.00	1,133,506.00	1,133,506.00	15.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	1,039,711.00	1,039,711.00	0.00	1,201,270.00	1,201,270.00	15.5%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(98,004.00)	98,004.00	0.00	(114,911.00)	114,911.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(51,800.00)	0.00	(51,800.00)	(45,000.00)	0.00	(45,000.00)	-13.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(149,804.00)	98,004.00	(51,800.00)	(159,911.00)	114,911.00	(45,000.00)	-13.1%
<b>TOTAL, EXPENDITURES</b>			12,501,200.00	6,519,198.00	19,020,398.00	12,449,184.00	6,725,722.00	19,174,906.00	0.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	286,373.00	286,373.00	0.00	0.00	0.00	-100.0%
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			0.00	286,373.00	286,373.00	0.00	0.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(2,098,042.00)	2,098,042.00	0.00	(2,077,832.00)	2,077,832.00	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			(2,098,042.00)	2,098,042.00	0.00	(2,077,832.00)	2,077,832.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(2,098,042.00)	1,811,669.00	(286,373.00)	(2,077,832.00)	2,077,832.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	13,454,086.00	0.00	13,454,086.00	14,173,470.00	0.00	14,173,470.00	5.3%
2) Federal Revenue		8100-8299	0.00	3,457,797.00	3,457,797.00	0.00	3,199,083.00	3,199,083.00	-7.5%
3) Other State Revenue		8300-8599	636,639.00	1,029,511.00	1,666,150.00	637,185.00	1,720,371.00	2,357,556.00	41.5%
4) Other Local Revenue		8600-8799	60,074.00	571,116.00	631,190.00	60,074.00	700,671.00	760,745.00	20.5%
5) TOTAL, REVENUES			14,150,799.00	5,058,424.00	19,209,223.00	14,870,729.00	5,620,125.00	20,490,854.00	6.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		7,982,157.00	3,276,936.00	11,259,093.00	8,206,067.00	3,836,976.00	12,043,043.00	7.0%
2) Instruction - Related Services	2000-2999		1,532,065.00	442,111.00	1,974,176.00	1,607,413.00	0.00	1,607,413.00	-18.6%
3) Pupil Services	3000-3999		1,145,962.00	742,716.00	1,888,678.00	806,054.00	642,915.00	1,448,969.00	-23.3%
4) Ancillary Services	4000-4999		42,099.00	0.00	42,099.00	42,037.00	0.00	42,037.00	-0.1%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		976,083.00	98,004.00	1,074,087.00	954,376.00	114,911.00	1,069,287.00	-0.4%
8) Plant Services	8000-8999		822,834.00	919,720.00	1,742,554.00	833,237.00	929,650.00	1,762,887.00	1.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	1,039,711.00	1,039,711.00	0.00	1,201,270.00	1,201,270.00	15.5%
10) TOTAL, EXPENDITURES			12,501,200.00	6,519,198.00	19,020,398.00	12,449,184.00	6,725,722.00	19,174,906.00	0.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,649,599.00	(1,460,774.00)	188,825.00	2,421,545.00	(1,105,597.00)	1,315,948.00	596.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	0.00	286,373.00	286,373.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,098,042.00)	2,098,042.00	0.00	(2,077,832.00)	2,077,832.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,098,042.00)	1,811,669.00	(286,373.00)	(2,077,832.00)	2,077,832.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(448,443.00)	350,895.00	(97,548.00)	343,713.00	972,235.00	1,315,948.00	-1449.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,651,714.00	255,559.00	3,907,273.00	3,203,271.00	606,454.00	3,809,725.00	-2.5%
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)			3,651,714.00	255,559.00	3,907,273.00	3,203,271.00	606,454.00	3,809,725.00	-2.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,651,714.00	255,559.00	3,907,273.00	3,203,271.00	606,454.00	3,809,725.00	-2.5%
2) Ending Balance, June 30 (E + F1e)			3,203,271.00	606,454.00	3,809,725.00	3,546,984.00	1,578,689.00	5,125,673.00	34.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	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			0.00	606,454.00	606,454.00	0.00	1,578,689.00	1,578,689.00	160.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,146,687.00	0.00	1,146,687.00	1,095,544.00	0.00	1,095,544.00	-4.5%
One Time Funds Carryover	0000	9780				243,000.00		243,000.00	
District Lottery Carryover	1100	9780				489,260.00		489,260.00	
Site Lottery Carryover	1100	9780				169,528.00		169,528.00	
Current Year Estimated Income	1100	9780				193,756.00		193,756.00	
One Time Funds Carryover	0000	9780	243,000.00		243,000.00				
Site Carryover	0000	9780	35,500.00		35,500.00				
District Lottery Carryover	1100	9780	422,105.00		422,105.00				
Site Lottery Carryover	1100	9780	252,326.00		252,326.00				
Current Year Estimated Income	1100	9780	193,756.00		193,756.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	2,056,584.00	0.00	2,056,584.00	2,451,440.00	0.00	2,451,440.00	19.2%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Estimated Actuals</u>	<u>2021-22 Budget</u>
3212	Elementary and Secondary School Relief II (ESSER II) Fund	338,372.00	1,427,008.00
3215	Governor's Emergency Education Relief Fund: Learning Loss Mitigat	69,922.00	38,538.00
5640	Medi-Cal Billing Option	32,109.00	19,543.00
6300	Lottery: Instructional Materials	166,051.00	93,600.00
Total, Restricted Balance		606,454.00	1,578,689.00



# MISCELLANEOUS FORMS



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

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties..

Combined and Unassigned/Unappropriated Fund Balances (Resources 0000-1999, Objects 9780, 9789 and 9790)			
Form	Fund		
01	General Fund/County School Service Fund	Form 01	\$3,546,984.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	Form 17	\$457,975.00
Total Assigned and Unassigned Ending Fund Balances			\$4,004,959.00
District Standard Reserve Level			Form 01CS Line 10B-4 3%
Less District Minimum Recommended Reserve for Economic Uncertainties			Form 01CS Line 10B-7 \$575,247.00
Remaining Balance to Substantiate Need			\$3,429,712.00
Substantiation of Need for Fund Balances in Excess of Minimum Recommended Reserve for Economic Uncertainties			Amount
Fund	Descriptions		
01	Additional Economic Reserves		\$2,334,168.00
01	One time funds to be used in future years		\$243,000.00
01	Future Lottery Expenditures		\$852,544.00
	Total of Substantiated Needs		\$3,429,712.00
	Remaining Unsubstantiated Balance		\$0.00



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: 7390 Bulldog Way,  
Date: June 18, 2021

Place: 7390 Bulldog Way  
Date: June 23, 2021  
Time: \_\_\_\_\_

Adoption Date: June 30, 2021

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

Contact person for additional information on the budget reports:

Name: Ruthie Anaya

Telephone: 530-533-4842 ext. 6

Title: Asst Superintendent Business Services

E-mail: ranaya@palermok8.org

### Criteria and Standards Review Summary

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

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?</li> </ul>	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>	X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>		X
				X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?</li> <li>Adoption date of the LCAP or an update to the LCAP:</li> </ul>		X
				<b>Jun 30, 2021</b>
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	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	

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



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	1,200	1,252		
Charter School				
<b>Total ADA</b>	<b>1,200</b>	<b>1,252</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2019-20)				
District Regular	1,252	1,266		
Charter School				
<b>Total ADA</b>	<b>1,252</b>	<b>1,266</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2020-21)				
District Regular	1,266	1,266		
Charter School		0		
<b>Total ADA</b>	<b>1,266</b>	<b>1,266</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2021-22)				
District Regular	1,266			
Charter School	0			
<b>Total ADA</b>	<b>1,266</b>			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	1,262	1,296		
Charter School				
<b>Total Enrollment</b>	<b>1,262</b>	<b>1,296</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2019-20)				
District Regular	1,351	1,334		
Charter School				
<b>Total Enrollment</b>	<b>1,351</b>	<b>1,334</b>	<b>1.3%</b>	<b>Not Met</b>
First Prior Year (2020-21)				
District Regular	1,305	1,278		
Charter School				
<b>Total Enrollment</b>	<b>1,305</b>	<b>1,278</b>	<b>2.1%</b>	<b>Not Met</b>
Budget Year (2021-22)				
District Regular	1,278			
Charter School				
<b>Total Enrollment</b>	<b>1,278</b>			

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

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

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

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

Enrollment is projected using prior year enrollment and estimating kindergarten enrollments based on a 3 year average. The changes in enrollment between 2019-20 budget and actual were primarily due to the transition of students impacted by the Camp Fire.

- 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 for 2020-21 declined due to COVID.

**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	1,251	1,296	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>1,251</b>	<b>1,296</b>	<b>96.5%</b>
Second Prior Year (2019-20)			
District Regular	1,266	1,334	
Charter School			
<b>Total ADA/Enrollment</b>	<b>1,266</b>	<b>1,334</b>	<b>94.9%</b>
First Prior Year (2020-21)			
District Regular	1,266	1,278	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>1,266</b>	<b>1,278</b>	<b>99.1%</b>
Historical Average Ratio:			96.8%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>97.3%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	1,199	1,278		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>1,199</b>	<b>1,278</b>	<b>93.8%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	1,199	1,278		
Charter School				
<b>Total ADA/Enrollment</b>	<b>1,199</b>	<b>1,278</b>	<b>93.8%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	1,199	1,278		
Charter School				
<b>Total ADA/Enrollment</b>	<b>1,199</b>	<b>1,278</b>	<b>93.8%</b>	<b>Met</b>

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

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

1a. STANDARD 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)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

**Projected LCFF Revenue**

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	1,275.93	1,275.93	1,208.99	1,208.99
b. Prior Year ADA (Funded)		1,275.93	1,275.93	1,208.99
c. Difference (Step 1a minus Step 1b)		0.00	(66.94)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	-5.25%	0.00%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		13,459,240.00	14,173,470.00	13,931,940.00
b1. COLA percentage		5.07%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		682,383.47	351,502.06	433,283.33
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		5.07%	2.48%	3.11%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>		5.07%	-2.77%	3.11%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>4.07% to 6.07%</b>	<b>-3.77% to -1.77%</b>	<b>2.11% to 4.11%</b>

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

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	1,453,807.00	1,446,958.00	1,446,958.00	1,446,958.00
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)	13,467,833.00	14,187,205.00	13,931,940.00	14,361,167.00
District's Projected Change in LCFF Revenue:		5.34%	-1.80%	3.08%
LCFF Revenue Standard:		4.07% to 6.07%	-3.77% to -1.77%	2.11% to 4.11%
Status:		Met	Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

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

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

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	10,281,203.81	11,751,317.91	87.5%
Second Prior Year (2019-20)	10,767,080.69	12,012,460.43	89.6%
First Prior Year (2020-21)	10,986,122.00	12,501,200.00	87.9%
	Historical Average Ratio:		88.3%

	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):	85.3% to 91.3%	85.3% to 91.3%	85.3% to 91.3%

**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)	11,042,641.00	12,449,184.00	88.7%	Met
1st Subsequent Year (2022-23)	11,427,796.00	12,809,639.00	89.2%	Met
2nd Subsequent Year (2023-24)	11,644,123.00	13,025,966.00	89.4%	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%	-2.77%	3.11%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-4.93% to 15.07%</b>	<b>-12.77% to 7.23%</b>	<b>-6.89% to 13.11%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.07% to 10.07%	-7.77% to 2.23%	-1.89% to 8.11%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2020-21)	3,457,797.00		
Budget Year (2021-22)	3,199,083.00	-7.48%	Yes
1st Subsequent Year (2022-23)	812,176.00	-74.61%	Yes
2nd Subsequent Year (2023-24)	812,176.00	0.00%	No

Explanation:  
(required if Yes)

Changes due to significant one time funds in 2020-21 and 2021-22 due to COVID.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2020-21)	1,666,150.00		
Budget Year (2021-22)	2,357,556.00	41.50%	Yes
1st Subsequent Year (2022-23)	747,265.00	-68.30%	Yes
2nd Subsequent Year (2023-24)	747,265.00	0.00%	No

Explanation:  
(required if Yes)

Changes due to significant one time funds in 2020-21 and 2021-22 due to COVID.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2020-21)	631,190.00		
Budget Year (2021-22)	760,745.00	20.53%	Yes
1st Subsequent Year (2022-23)	863,366.00	13.49%	Yes
2nd Subsequent Year (2023-24)	863,366.00	0.00%	No

Explanation:  
(required if Yes)

Change due to a change in SELPA funding model for AB602 allocations.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2020-21)	2,059,797.00		
Budget Year (2021-22)	1,193,455.00	-42.06%	Yes
1st Subsequent Year (2022-23)	734,304.00	-38.47%	Yes
2nd Subsequent Year (2023-24)	734,304.00	0.00%	No

Explanation:  
(required if Yes)

Decreases due to planned full expenditures of one time funds.

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

First Prior Year (2020-21)	1,053,052.00		
Budget Year (2021-22)	1,552,750.00	47.45%	Yes
1st Subsequent Year (2022-23)	1,214,979.00	-21.75%	Yes
2nd Subsequent Year (2023-24)	1,214,979.00	0.00%	No

**Explanation:**  
(required if Yes)

Changes due to additional expenditures related to one time funds in 2021-22 and a decrease in expenditures of one time funds in 2022-23.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2020-21)	5,755,137.00		
Budget Year (2021-22)	6,317,384.00	9.77%	Met
1st Subsequent Year (2022-23)	2,422,807.00	-61.65%	Not Met
2nd Subsequent Year (2023-24)	2,422,807.00	0.00%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2020-21)	3,112,849.00		
Budget Year (2021-22)	2,746,205.00	-11.78%	Not Met
1st Subsequent Year (2022-23)	1,949,283.00	-29.02%	Not Met
2nd Subsequent Year (2023-24)	1,949,283.00	0.00%	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)

Changes due to significant one time funds in 2020-21 and 2021-22 due to COVID.

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

Changes due to significant one time funds in 2020-21 and 2021-22 due to COVID.

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

Change due to a change in SELPA funding model for AB602 allocations.

- 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)

Decreases due to planned full expenditures of one time funds.

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

Changes due to additional expenditures related to one time funds in 2021-22 and a decrease in expenditures of one time funds in 2022-23.



**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)	18,701,411.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	18,701,411.00	561,042.33	561,734.00	Met

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

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

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

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

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	472,478.29	483,475.45	457,975.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,630,388.12	2,511,856.04	2,056,584.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	2,102,866.41	2,995,331.49	2,514,559.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	15,749,270.66	16,134,582.68	19,306,771.00
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)	15,749,270.66	16,134,582.68	19,306,771.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	13.4%	18.6%	13.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>4.5%</b>	<b>6.2%</b>	<b>4.3%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	435,778.82	11,751,317.91	N/A	Met
Second Prior Year (2019-20)	801,974.13	12,012,460.43	N/A	Met
First Prior Year (2020-21)	(448,443.00)	12,501,200.00	3.6%	Met
Budget Year (2021-22) (Information only)	343,713.00	12,449,184.00		

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

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

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

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

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	2,295,443.00	2,413,960.27	N/A	Met
Second Prior Year (2019-20)	2,480,678.00	2,849,739.09	N/A	Met
First Prior Year (2020-21)	3,358,110.00	3,651,714.00	N/A	Met
Budget Year (2021-22) (Information only)	3,203,271.00			

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

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

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

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

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

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	1,199	1,199	1,199
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	19,174,906.00	17,413,570.00	17,674,796.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	19,174,906.00	17,413,570.00	17,674,796.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	575,247.18	522,407.10	530,243.88
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>575,247.18</b>	<b>522,407.10</b>	<b>530,243.88</b>

**10C. Calculating the District's Budgeted Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	64,432.00	72,269.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,451,440.00	1,575,396.00	918,250.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	(1.00)	(1.00)
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)	457,975.00	457,975.00	457,975.00
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)	2,909,415.00	2,097,802.00	1,448,493.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.17%	12.05%	8.20%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>575,247.18</b>	<b>522,407.10</b>	<b>530,243.88</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2020-21)	(2,098,042.00)			
Budget Year (2021-22)	(2,077,832.00)	(20,210.00)	-1.0%	Met
1st Subsequent Year (2022-23)	(2,232,841.00)	155,009.00	7.5%	Met
2nd Subsequent Year (2023-24)	(2,283,438.00)	50,597.00	2.3%	Met
<b>1b. Transfers In, General Fund *</b>				
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
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2020-21)	286,373.00			
Budget Year (2021-22)	0.00	(286,373.00)	-100.0%	Not Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

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

No

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

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

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

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

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

1b. 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)

Cafeteria fund required a contribution due to COVID for 2020-21. It is anticipated that the cafeteria will be able to resume normal procedures for 2021-22 and not require a contribution.

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

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

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**S6. Long-term Commitments**

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
<b>TOTAL:</b>				0

Type of Commitment (continued)	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
<b>Total Annual Payments:</b>	0	0	0	0
<b>Has total annual payment increased over prior year (2020-21)?</b>		No	No	No

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

n/a

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

Self-Insurance Fund	Governmental Fund

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

2,979,525.00
2,979,525.00
Actuarial
Jun 30, 2020

Data must be entered.

5. OPEB Contributions

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
136,460.00	173,724.00	173,724.00
145,967.00	139,691.00	159,008.00
12	12	12

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

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

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

No
----

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

--

3. Self-Insurance Liabilities  
a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs


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

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

**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	86.0	80.3	77.3	77.3

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

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

No

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

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

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

Salary and benefits have not been settled for 2021-22.

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

69,585

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
969,327	969,327	969,327
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

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

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

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

No	
----	--

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

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
141,703	141,703	141,703
2.0%	2.0%	2.0%

**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)
No	No	No
Yes	Yes	Yes

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	46.9	46.9	46.9	46.9

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

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

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

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

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

Salary and benefits have not been settled for 2021-22.

**Negotiations Settled**

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

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

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

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

5. Salary settlement:

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

**One Year Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Multiyear Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
323,874	323,874	323,874
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

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

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

No		
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**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
46,300	46,300	46,300
2.0%	2.0%	2.0%

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

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

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	5.0	5.0	5.0	5.0

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

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

No
----

If Yes, complete question 2.

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

Salary and benefits have not been settled for 2021-22
---

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

14,500
--------

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	61,352	61,352	61,352
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	14,500	14,500	14,500
Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

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

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

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

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

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

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
  
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

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

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Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,266.38	1,266.38	1,266.38	1,199.44	1,199.44	1,266.38
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	1,266.38	1,266.38	1,266.38	1,199.44	1,199.44	1,266.38
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	9.55	9.55	9.55	9.55	9.55	9.55
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	9.55	9.55	9.55	9.55	9.55	9.55
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	1,275.93	1,275.93	1,275.93	1,208.99	1,208.99	1,275.93
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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





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:  
North Valley Schools Insurance Group

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

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

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

For additional information on this certification, please contact:

Name: Ruthie Anaya

Title: Assistant Superintendent of Business Services

Telephone: 530-533-4842 ext. 6

E-mail: ranaya@palermok8.org



# MULTI-YEAR PROJECTION



Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	14,173,470.00	-1.70%	13,931,940.00	3.08%	14,361,167.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	637,185.00	-62.51%	238,854.00	0.00%	238,854.00
4. Other Local Revenues	8600-8799	60,074.00	0.00%	60,074.00	0.00%	60,074.00
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	(2,077,832.00)	7.46%	(2,232,841.00)	2.27%	(2,283,438.00)
6. Total (Sum lines A1 thru A5c)		12,792,897.00	-6.21%	11,998,027.00	3.16%	12,376,657.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				6,220,088.00		6,344,490.00
b. Step & Column Adjustment				124,402.00		126,890.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,220,088.00	2.00%	6,344,490.00	2.00%	6,471,380.00
2. Classified Salaries						
a. Base Salaries				1,570,175.00		1,601,579.00
b. Step & Column Adjustment				31,404.00		32,032.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,570,175.00	2.00%	1,601,579.00	2.00%	1,633,611.00
3. Employee Benefits	3000-3999	3,252,378.00	7.05%	3,481,727.00	1.65%	3,539,132.00
4. Books and Supplies	4000-4999	476,832.00	-7.44%	441,332.00	0.00%	441,332.00
5. Services and Other Operating Expenditures	5000-5999	1,089,622.00	0.00%	1,089,622.00	0.00%	1,089,622.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7495	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(159,911.00)	-6.75%	(149,111.00)	0.00%	(149,111.00)
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)		12,449,184.00	2.90%	12,809,639.00	1.69%	13,025,966.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		343,713.00		(811,612.00)		(649,309.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,203,271.00		3,546,984.00		2,735,372.00
2. Ending Fund Balance (Sum lines C and D1)		3,546,984.00		2,735,372.00		2,086,063.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,095,544.00		1,095,544.00		1,095,544.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		64,432.00		72,269.00
2. Unassigned/Unappropriated	9790	2,451,440.00		1,575,396.00		918,250.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,546,984.00		2,735,372.00		2,086,063.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		64,432.00		72,269.00
c. Unassigned/Unappropriated	9790	2,451,440.00		1,575,396.00		918,250.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	457,975.00		457,975.00		457,975.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		2,909,415.00		2,097,803.00		1,448,494.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	3,199,083.00	-74.61%	812,176.00	0.00%	812,176.00
3. Other State Revenues	8300-8599	1,720,371.00	-70.45%	508,411.00	0.00%	508,411.00
4. Other Local Revenues	8600-8799	700,671.00	14.65%	803,292.00	0.00%	803,292.00
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	2,077,832.00	7.46%	2,232,841.00	2.27%	2,283,438.00
6. Total (Sum lines A1 thru A5c)		7,697,957.00	-43.40%	4,356,720.00	1.16%	4,407,317.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,716,071.00		882,348.00
b. Step & Column Adjustment				17,301.00		17,647.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(851,024.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,716,071.00	-48.58%	882,348.00	2.00%	899,995.00
2. Classified Salaries						
a. Base Salaries				863,125.00		767,994.00
b. Step & Column Adjustment				17,263.00		15,360.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(112,394.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	863,125.00	-11.02%	767,994.00	2.00%	783,354.00
3. Employee Benefits	3000-3999	1,282,678.00	-17.30%	1,060,757.00	1.12%	1,072,649.00
4. Books and Supplies	4000-4999	716,623.00	-59.12%	292,972.00	0.00%	292,972.00
5. Services and Other Operating Expenditures	5000-5999	463,128.00	-72.93%	125,357.00	0.00%	125,357.00
6. Capital Outlay	6000-6999	367,916.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,201,270.00	14.08%	1,370,392.00	0.00%	1,370,392.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	114,911.00	-9.40%	104,111.00	0.00%	104,111.00
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)		6,725,722.00	-31.55%	4,603,931.00	0.98%	4,648,830.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		972,235.00		(247,211.00)		(241,513.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		606,454.00		1,578,689.00		1,331,478.00
2. Ending Fund Balance (Sum lines C and D1)		1,578,689.00		1,331,478.00		1,089,965.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,578,689.00		1,331,479.00		1,089,966.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		(1.00)		(1.00)
f. Total Components of Ending Fund Balance		1,578,689.00		1,331,478.00		1,089,965.00
(Line D3f must agree with line D2)						

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



Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	14,173,470.00	-1.70%	13,931,940.00	3.08%	14,361,167.00
2. Federal Revenues	8100-8299	3,199,083.00	-74.61%	812,176.00	0.00%	812,176.00
3. Other State Revenues	8300-8599	2,357,556.00	-68.30%	747,265.00	0.00%	747,265.00
4. Other Local Revenues	8600-8799	760,745.00	13.49%	863,366.00	0.00%	863,366.00
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)		20,490,854.00	-20.19%	16,354,747.00	2.62%	16,783,974.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				7,936,159.00		7,226,838.00
b. Step & Column Adjustment				141,703.00		144,537.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(851,024.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,936,159.00	-8.94%	7,226,838.00	2.00%	7,371,375.00
2. Classified Salaries						
a. Base Salaries				2,433,300.00		2,369,573.00
b. Step & Column Adjustment				48,667.00		47,392.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(112,394.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,433,300.00	-2.62%	2,369,573.00	2.00%	2,416,965.00
3. Employee Benefits	3000-3999	4,535,056.00	0.16%	4,542,484.00	1.53%	4,611,781.00
4. Books and Supplies	4000-4999	1,193,455.00	-38.47%	734,304.00	0.00%	734,304.00
5. Services and Other Operating Expenditures	5000-5999	1,552,750.00	-21.75%	1,214,979.00	0.00%	1,214,979.00
6. Capital Outlay	6000-6999	367,916.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,201,270.00	14.08%	1,370,392.00	0.00%	1,370,392.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(45,000.00)	0.00%	(45,000.00)	0.00%	(45,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		19,174,906.00	-9.19%	17,413,570.00	1.50%	17,674,796.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		1,315,948.00		(1,058,823.00)		(890,822.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,809,725.00		5,125,673.00		4,066,850.00
2. Ending Fund Balance (Sum lines C and D1)		5,125,673.00		4,066,850.00		3,176,028.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,578,689.00		1,331,479.00		1,089,966.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,095,544.00		1,095,544.00		1,095,544.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		64,432.00		72,269.00
2. Unassigned/Unappropriated	9790	2,451,440.00		1,575,395.00		918,249.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,125,673.00		4,066,850.00		3,176,028.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		64,432.00		72,269.00
c. Unassigned/Unappropriated	9790	2,451,440.00		1,575,396.00		918,250.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(1.00)		(1.00)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	457,975.00		457,975.00		457,975.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,909,415.00		2,097,802.00		1,448,493.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.17%		12.05%		8.20%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,199.44		1,199.44		1,199.44
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		19,174,906.00		17,413,570.00		17,674,796.00
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)		19,174,906.00		17,413,570.00		17,674,796.00
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)		575,247.18		522,407.10		530,243.88
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)		575,247.18		522,407.10		530,243.88
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

## OTHER FUNDS



## **Budget Assumptions for 2021-22**

### **Fund Name: Child Development Fund**

#### **Purpose**

The Child Development Fund is used to account for revenues and expenditures allocated to operate the state preschool program in the District. The program will consist of three full day preschool classrooms and three half-day preschool classrooms in 2021-22. The District currently serves approximately 150 preschool students and 8 toddlers.

#### **Assumptions**

- Federal and State revenue are based on contract agreements with the State and estimated preschool enrollments.
- A three-year average is used to estimate interest and miscellaneous income.
- Expenditures are based on staffing needs and estimated instructional materials needs.
- Staff
  - 1.0 FTE Supervisor
  - 5.75 FTE Preschool teachers (site supervisors)
  - 7.68 FTE Instructional aides

### **Fund Name: Cafeteria Fund**

#### **Purpose**

The Cafeteria Fund is used to account for revenues and expenditures necessary to operate the cafeterias in the District.

#### **Assumptions**

- The District will be participating in the NSLP Seamless Summer Option Program for 2021-22. This program was extended due to the pandemic and allows all students to eat for free. Federal and State revenues will be based on an allocation of the students who are on the direct certification list and total enrollment.



- A three-year average is used to estimate Federal and State revenue, food sales and interest income. Since the past three years have all been far from normal, these estimates will be updated frequently.
- Expenditures are also based on a three-year average.
- Staff

1.00 FTE Supervisor  
7.18 FTE Food Service Workers

**Fund Name: Special Reserve Fund (Fund 17)**

**Purpose**

The Special Reserve Fund (Fund 17) is used to account for amounts set aside for economic uncertainties.

**Assumptions**

- Interest revenue will be updated at the 45 day budget revision.
- Expenditures or transfers have not been budgeted for 2021-22 as there were no anticipated expenditures at the time of budget adoption.

**Fund Name: Capital Facilities Fund**

**Purpose**

The Capital Facilities Fund is used to account for resources received from developer impact fees assessed.

**Assumptions**

- Developer fee revenues are based on prior year collections.
- Expenditures have not been budgeted for 2021-22.
- The District is anticipating expenditures related to construction projects but the amounts are unknown at the time of this budget preparation.





**Fund Name: County School Facility Fund**

**Purpose**

The County School Facility Fund is used to account for resources received for the use of growth and modernization projects.

**Assumptions**

- The monies in this fund are being reserved for the future construction costs.

**Fund Name: Foundation Trust Fund**

**Purpose**

The Foundation Trust Fund is used to account for scholarship donations.

**Assumptions**

- The budget for this fund reflects interest income and scholarship payments.



# CHILD DEVELOPMENT FUND



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	431,867.00	272,245.00	-37.0%
3) Other State Revenue		8300-8599	1,105,661.00	1,080,483.00	-2.3%
4) Other Local Revenue		8600-8799	7,500.00	8,000.00	6.7%
5) TOTAL, REVENUES			1,545,028.00	1,360,728.00	-11.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	396,262.00	410,879.00	3.7%
2) Classified Salaries		2000-2999	266,195.00	313,529.00	17.8%
3) Employee Benefits		3000-3999	252,775.00	293,187.00	16.0%
4) Books and Supplies		4000-4999	208,123.00	125,117.00	-39.9%
5) Services and Other Operating Expenditures		5000-5999	43,377.00	35,766.00	-17.5%
6) Capital Outlay		6000-6999	326,496.00	137,250.00	-58.0%
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	51,800.00	45,000.00	-13.1%
9) TOTAL, EXPENDITURES			1,545,028.00	1,360,728.00	-11.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	129,130.00	129,130.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			129,130.00	129,130.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			129,130.00	129,130.00	0.0%
2) Ending Balance, June 30 (E + F1e)			129,130.00	129,130.00	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	124,370.00	124,370.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,760.00	4,760.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	431,867.00	272,245.00	-37.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>431,867.00</b>	<b>272,245.00</b>	<b>-37.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,094,500.00	1,080,483.00	-1.3%
All Other State Revenue	All Other	8590	11,161.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,105,661.00</b>	<b>1,080,483.00</b>	<b>-2.3%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	4,500.00	5,000.00	11.1%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,500.00</b>	<b>8,000.00</b>	<b>6.7%</b>
<b>TOTAL, REVENUES</b>			<b>1,545,028.00</b>	<b>1,360,728.00</b>	<b>-11.9%</b>



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	299,367.00	314,856.00	5.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	96,895.00	96,023.00	-0.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>396,262.00</b>	<b>410,879.00</b>	<b>3.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	226,784.00	253,038.00	11.6%
Classified Support Salaries		2200	27,349.00	48,990.00	79.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,062.00	11,501.00	-4.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>266,195.00</b>	<b>313,529.00</b>	<b>17.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	13,872.00	16,765.00	20.9%
PERS		3201-3202	97,329.00	114,362.00	17.5%
OASDI/Medicare/Alternative		3301-3302	44,521.00	48,197.00	8.3%
Health and Welfare Benefits		3401-3402	78,462.00	84,837.00	8.1%
Unemployment Insurance		3501-3502	328.00	8,834.00	2593.3%
Workers' Compensation		3601-3602	16,796.00	18,366.00	9.3%
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	1,467.00	1,826.00	24.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>252,775.00</b>	<b>293,187.00</b>	<b>16.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	200,123.00	125,117.00	-37.5%
Noncapitalized Equipment		4400	8,000.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>208,123.00</b>	<b>125,117.00</b>	<b>-39.9%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,418.00	3,333.00	-73.2%
Dues and Memberships		5300	1,500.00	1,500.00	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	7,500.00	15,300.00	104.0%
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	21,959.00	15,633.00	-28.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>43,377.00</b>	<b>35,766.00</b>	<b>-17.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	23,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	273,829.00	0.00	-100.0%
Equipment		6400	29,667.00	137,250.00	362.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>326,496.00</b>	<b>137,250.00</b>	<b>-58.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	51,800.00	45,000.00	-13.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>51,800.00</b>	<b>45,000.00</b>	<b>-13.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,545,028.00</b>	<b>1,360,728.00</b>	<b>-11.9%</b>

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	431,867.00	272,245.00	-37.0%
3) Other State Revenue		8300-8599	1,105,661.00	1,080,483.00	-2.3%
4) Other Local Revenue		8600-8799	7,500.00	8,000.00	6.7%
5) TOTAL, REVENUES			1,545,028.00	1,360,728.00	-11.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		941,964.00	912,165.00	-3.2%
2) Instruction - Related Services	2000-2999		155,378.00	156,718.00	0.9%
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		51,800.00	45,000.00	-13.1%
8) Plant Services	8000-8999		395,886.00	246,845.00	-37.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,545,028.00	1,360,728.00	-11.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	129,130.00	129,130.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			129,130.00	129,130.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			129,130.00	129,130.00	0.0%
2) Ending Balance, June 30 (E + F1e)			129,130.00	129,130.00	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	124,370.00	124,370.00	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	4,760.00	4,760.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
6130	Child Development: Center-Based Reserve Account	124,370.00	124,370.00
Total, Restricted Balance		124,370.00	124,370.00

# CAFETERIA FUND





Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	481,170.00	768,200.00	59.7%
3) Other State Revenue		8300-8599	34,650.00	58,650.00	69.3%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			515,820.00	826,850.00	60.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	335,051.00	277,679.00	-17.1%
3) Employee Benefits		3000-3999	176,564.00	174,102.00	-1.4%
4) Books and Supplies		4000-4999	366,617.00	324,127.00	-11.6%
5) Services and Other Operating Expenditures		5000-5999	13,200.00	13,200.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			891,432.00	789,108.00	-11.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(375,612.00)	37,742.00	-110.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	286,373.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			286,373.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(89,239.00)	37,742.00	-142.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	108,625.00	19,386.00	-82.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			108,625.00	19,386.00	-82.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,625.00	19,386.00	-82.2%
2) Ending Balance, June 30 (E + F1e)			19,386.00	57,128.00	194.7%
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	19,386.00	57,128.00	194.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	481,170.00	768,200.00	59.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>481,170.00</b>	<b>768,200.00</b>	<b>59.7%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	34,650.00	58,650.00	69.3%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>34,650.00</b>	<b>58,650.00</b>	<b>69.3%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>515,820.00</b>	<b>826,850.00</b>	<b>60.3%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	276,393.00	220,845.00	-20.1%
Classified Supervisors' and Administrators' Salaries		2300	58,658.00	56,834.00	-3.1%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>335,051.00</b>	<b>277,679.00</b>	<b>-17.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	57,867.00	55,863.00	-3.5%
OASDI/Medicare/Alternative		3301-3302	24,981.00	20,572.00	-17.6%
Health and Welfare Benefits		3401-3402	84,533.00	86,683.00	2.5%
Unemployment Insurance		3501-3502	164.00	3,309.00	1917.7%
Workers' Compensation		3601-3602	8,496.00	7,039.00	-17.1%
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	523.00	636.00	21.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>176,564.00</b>	<b>174,102.00</b>	<b>-1.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	31,000.00	29,921.00	-3.5%
Noncapitalized Equipment		4400	9,792.00	3,500.00	-64.3%
Food		4700	325,825.00	290,706.00	-10.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>366,617.00</b>	<b>324,127.00</b>	<b>-11.6%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	5,000.00	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	8,200.00	8,200.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>13,200.00</b>	<b>13,200.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>891,432.00</b>	<b>789,108.00</b>	<b>-11.5%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	286,373.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>286,373.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>286,373.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	481,170.00	768,200.00	59.7%
3) Other State Revenue		8300-8599	34,650.00	58,650.00	69.3%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			515,820.00	826,850.00	60.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		891,432.00	789,108.00	-11.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			891,432.00	789,108.00	-11.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(375,612.00)	37,742.00	-110.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	286,373.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			286,373.00	0.00	-100.0%



Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(89,239.00)	37,742.00	-142.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	108,625.00	19,386.00	-82.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			108,625.00	19,386.00	-82.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,625.00	19,386.00	-82.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	19,386.00	57,128.00	194.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	19,386.00	57,128.00
Total, Restricted Balance		19,386.00	57,128.00

**SPECIAL RESERVE FUND**



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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,500.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	450,475.00	457,975.00	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			450,475.00	457,975.00	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			450,475.00	457,975.00	1.7%
2) Ending Balance, June 30 (E + F1e)			457,975.00	457,975.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	457,975.00	457,975.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			7,500.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			7,500.00	0.00	-100.0%



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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,500.00	0.00	-100.0%
<b>5) TOTAL, REVENUES</b>			<b>7,500.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
<b>10) TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			<b>7,500.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,500.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	450,475.00	457,975.00	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			450,475.00	457,975.00	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			450,475.00	457,975.00	1.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (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	457,975.00	457,975.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

# CAPITAL FACILITIES FUND



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	33,000.00	1000.0%
5) TOTAL, REVENUES			3,000.00	33,000.00	1000.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,000.00	33,000.00	1000.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,000.00	33,000.00	1000.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	214,245.00	217,245.00	1.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			214,245.00	217,245.00	1.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			214,245.00	217,245.00	1.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	217,245.00	250,245.00	15.2%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	0.00	30,000.00	New
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,000.00	33,000.00	1000.0%
<b>TOTAL, REVENUES</b>			3,000.00	33,000.00	1000.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	33,000.00	1000.0%
5) TOTAL, REVENUES			3,000.00	33,000.00	1000.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,000.00	33,000.00	1000.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,000.00	33,000.00	1000.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	214,245.00	217,245.00	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			214,245.00	217,245.00	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			214,245.00	217,245.00	1.4%
2) Ending Balance, June 30 (E + F1e)			217,245.00	250,245.00	15.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			217,245.00	250,245.00	15.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
9010	Other Restricted Local	217,245.00	250,245.00
Total, Restricted Balance		217,245.00	250,245.00



COUNTY SCHOOL FACILITIES  
FUND



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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,100.00	11,100.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,100.00	11,100.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,100.00	11,100.00	0.0%
2) Ending Balance, June 30 (E + F1e)			11,100.00	11,100.00	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			11,100.00	11,100.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

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

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



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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from 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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,100.00	11,100.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,100.00	11,100.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,100.00	11,100.00	0.0%
2) Ending Balance, June 30 (E + F1e)			11,100.00	11,100.00	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			11,100.00	11,100.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
7710	State School Facilities Projects	11,100.00	11,100.00
Total, Restricted Balance		11,100.00	11,100.00



# DEBT SERVICE FUND





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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,040.00	1,040.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,040.00	1,040.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,040.00	1,040.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,040.00	1,040.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,040.00	1,040.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,040.00	1,040.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,040.00	1,040.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,040.00	1,040.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,040.00	1,040.00	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%

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



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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	14,086.00	14,086.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,086.00	14,086.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			14,086.00	14,086.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			14,086.00	14,086.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	14,086.00	14,086.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

# SCHOLARSHIP FUND



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

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			0.00	0.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	14,086.00	14,086.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,086.00	14,086.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			14,086.00	14,086.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			14,086.00	14,086.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	14,086.00	14,086.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
9010	Other Restricted Local	14,086.00	14,086.00
Total, Restricted Net Position		14,086.00	14,086.00

