

**BONITA UNIFIED SCHOOL DISTRICT**  
115 W. ALLEN AVENUE, SAN DIMAS, CA 91773  
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**BOARD OF EDUCATION MEETING**  
**WEDNESDAY, JUNE 16, 2021**

**2021-2022 ADOPTED BUDGET**

BONITA UNIFIED SCHOOL DISTRICT  
*BUSINESS SERVICES DIVISION*

DATE: June 16, 2021  
TO: Board of Education  
Carl Coles, Superintendent  
FROM: Susan Cross Hume, CPA, CIA, CGMA  
Assistant Superintendent, Business Services  
SUBJECT: PROPOSED BUDGET FOR 2021-2022 AND MULTI-YEAR FINANCIAL  
PROJECTIONS

The estimated ending balances for the 2020-2021 fiscal year and our initial budget for the 2021-2022 fiscal year are presented here for your review and approval. The District is required by Education Code 42127 to adopt a budget for all District funds for the subsequent fiscal year by June 30 of each year. At the same time, the District presents its estimated actual financial results for the current fiscal year. This memo provides a summary of the assumptions used in the preparation of the budget, as well as an analysis of current multi-year financial projections for the District.

**2020-2021 Estimated Actuals**

The estimated actuals consist of the District's current budget adjusted to reflect projected and known changes through the end of the fiscal year. These adjustments include:

- Updating the final estimated Local Control Funding Formula (LCFF) projection to our California Department of Finance projection. Change to LCFF revenue was immaterial.
- Updating all other revenue sources to the most current estimated year-end projection. Net change to all other revenues was minimal.
- Updating categorical revenue accounts to reflect actual grant and entitlement amounts as apportioned by the state and federal governments.  
Various minor changes to categorical programs have been incorporated into the budget for the Estimated Actuals.
- Analysis and revision of General Fund expense accounts.  
Fiscal staff have reviewed line item expenditure budgets, budget vs. actual, for all General Fund programs and accounts. Based upon this analysis, there are no material changes between the budget as presented at Second Interim and the Estimated Actuals, for any one account or program.
- All other 2020-2021 budget amounts are not expected to be materially different from the Second Interim budget and thus are carried forward to the year-end projection.

Non-routine changes to the Second Interim budget that are included in the Estimated Actuals include:

- All employees were granted a one-time, off schedule bonus of 2%, paid in May 2021.

Based upon a review of current actual financial data (as of month-end April 30, 2021) and the adjustments noted above, the Estimated Actuals show a total net decrease to the fund balance of (\$5,127,365). This consists of a net decrease in the Unrestricted Fund of (\$4,492,867) combined with a net decrease in the Restricted Fund of (\$634,498). This deficit spending primarily reflects a spending down of prior year fund balance carryovers. This change in total net decrease reflects an increase in the total net decrease in the General Fund reported at Second Interim of \$1,823,075. The majority of this change is due to the one-time, off-schedule bonus granted to all bargaining unit members of 2%.

The estimated total Ending General Fund balance at June 30, 2021, is \$25,507,948. The Unrestricted Ending Fund balance (Unassigned and Reserve for Economic Uncertainties) is estimated at \$21,339,388, which is 16.6% of total General Fund expenditures. (The state requirement is 3%.)

These projections constitute our best estimate at this time of how the District will finish the 2020-2021 fiscal year. Final results will not be known until we close our books and prepare our year-end financial statements (Unaudited Actuals) in August. Results will be presented to the Board in early September.

## **2021-2022 Budget**

### ***State Budget Outlook***

On January 8, 2021, Governor Gavin Newsom introduced his proposed 2021-2022 state budget, beginning the legislative process for the upcoming fiscal year. On May 14, 2021, he released his May Revision to his January budget. The May Revision outlines the Governor's expectations for the budget, which the Legislature then has until June 15 to revise and pass.

The Governor's budget proposal reflects a strong economic turnaround projecting a \$75.7 billion surplus, and over \$25 billion in federal relief. Governor Newsom's "California Comeback Plan" includes a mix of ongoing and one-time investments of \$100 billion made possible by an unanticipated surge in state revenues and robust federal stimulus funding. The plan includes \$12 billion in tax rebates to qualifying Californians and plans to help rebuild small businesses, tackle a persistent homelessness and housing affordability crisis, and a "California For All Kids Plan" that aims to close the readiness and opportunity gaps for historically underserved students. Other investments in the May Revision address college access, affordability, and workforce readiness through investments in student housing, the creation of a college savings account program for low-income children, and grants to incentivize partnerships between higher education institutions and businesses to train and prepare the workforce for California's future economy. Governor Newsom balances his robust spending proposals with over \$24 billion in reserves, including a historic deposit into public education's rainy day fund.

Proposed spending on K–12 public education corresponds with the unprecedented spending levels across the May Revision, including over \$121 billion in budget-year spending for local educational agencies (LEAs). Proposition 98 is estimated to increase by \$17.7 billion above Governor Newsom’s January estimates, boosting per-student state revenues to a historic \$13,977. When federal resources are added to Proposition 98 revenues, the per-student rate jumps to an unprecedented \$21,152.

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

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

The three COLAs for 2021–22 and how they are applied are as follows:

<b>COLA</b>	<b>Programs</b>
5.07% (mega)	LCFF
4.05% (compounded)	Special education
1.70% (statutory)	Other categorical programs

For many school districts, a possible offset to these increases is a decrease in LCFF-earning A.D.A. Many school districts have experienced declining enrollment the last few years (including BUSD). The State has allowed a “hold harmless” provision which allows Districts to continue to claim the higher of their 2018-19 or 2019-20 (ADA calculation only through March 13). In 2021-22 Districts will resume the previous calculation rules which use the higher of the current or prior year ADA used in the calculation. The “prior year” will be 2019-2020. For districts with multi-year declining enrollment, the funding “cliff” will occur in 2022-23.

The Governor’s May Revision proposes many additional programs for K-12 education, including:

- One time funding for various special education programs and initiatives through the Federal funding from Individuals with Disabilities Act (IDEA) from the American Rescue Plan.

- Investment in the educator workforce through a multiyear package to support initiatives that build the teacher pipeline, encourage educator retention, and provide professional training in key areas for administrative, credentialed, and classified staff.
- Adding to the Prop 98 minimum guarantee over multiple years to provide universal access to Transitional Kindergarten (TK), as well as reduce TK classroom teacher/student ratios.
- Additional funding to child nutrition programs to continue universal meal provisions for another school year. This compliments the federal Free and Reduced Lunch Program, which is also continuing universal feeding for the 2021-22 school year.
- Additional one-time Proposition 98 funds for health and safety activities associated with reopening schools. This investment supplements the In-Person Instruction Grant that was established by Assembly Bill (AB) 86. In addition, the Governor proposes to supplement the Expanded Learning Opportunities Grant from AB 86 with an additional \$2.6 billion to provide interventions for students focused on accelerated learning.
- Multi-year funding through 2025-26 to provide no-cost afterschool and summer programs with a priority for LEAs with the highest concentrations of low-income students, English language learners, and youth in foster care.
- Multi-year funding to improve and expand comprehensive mental health supports.

### ***BUSD 2021-2022 Budget***

When building its budget, the District utilizes the most up-to-date information and forecasts that it has received from the California Department of Education (CDE), and the Los Angeles County Department of Education (LACOE). The District is required to present its proposed budget for the ensuing fiscal year twice before the June 30 statutory deadline for passage by the Board of education. Given that the legislature is not required to pass the state budget until June 15, the District will usually not be able to incorporate the effects of the state's June budget in its own June budget. Further revisions to update the District's budget will then be made after the Governor signs the state budget.

Revenue accounts are estimated based upon the CDE's and LACOE's projections, as well as the District's 2020-2021 reported P-2 ADA. The District budget has been adjusted for the Governor's May Revise proposal for COLA adjustments to LCFF, Special Education, and categoricals. Other budget augmentations proposed by the Governor have not been included. The total budget will be reviewed and adjusted once the state passes its final budget, and then continually throughout the year as new information is received.

Expenditures are forecast taking into account all known and projected increases and decreases in expenditures, including changes due to our negotiated salary agreements, step and column, changes in staffing and benefits, changes in contracts and leases, and projected inflationary increases. The compensation and health benefits increases agreed to by the District employee association in April have been added.

The District's budget is required by law to be reviewed and approved by LACOE. Our LACOE consultant reviews all of our detailed assumptions for both our 2021-2022 budget and our

three-year projection. A budget built on assumptions that cannot be verified and justified by LACOE will not be approved.

The following provides more details on the budget.

### **Revenues**

The 2021-2022 General Fund budget projects total revenues of \$115.8 million, for a net decrease (from 2020-2021 estimated revenues) of (\$7.9) million. Material changes in revenues are in the LCFF, Federal, and State revenues.

LCFF income is projected to increase due to the COLA increase of 5.07%. The District's unduplicated count percent remains stable at around 39%. Due to the State's "hold harmless" provision, ADA is the same as the prior year. Total LCFF revenue is projected to increase \$4.5 million.

Federal and State revenues are projected with net decreases resulting from the exclusion of carryover balances, as well as changes in COVID grant funding. (See additional information below.) Programs are budgeted with a 1.7% COLA. Special education revenues are projected based on SELPA estimates.

Other revenues are based upon historical trends and estimated actuals.

### **COVID-19 Funds**

The District has received COVID-19 relief funding from the Federal and State governments. Funds are meant to be used for necessary expenditures due to the public health emergency concerning the Coronavirus Disease 2019 (COVID-19). The funding and related expenditures are recorded in the District's Restricted General Fund. The grants are as follows:

Elementary & Secondary School Emergency Relief (ESSER) Round 1	\$ 701,932
Elementary & Secondary School Emergency Relief (ESSER) Round 2	\$ 2,782,365
Elementary & Secondary School Emergency Relief (ESSER) Round 3	\$ 6,231,686
Governor's Emergency Education Relief Fund (GEER)	\$ 549,253
Coronavirus Relief Fund (CRF)	\$ 4,361,642
Prop 98 (Core) funds	\$ 783,382
Senate Bill (SB) 117	\$ 168,719
Expanding Learning Opportunity Grant (ELO)	\$ 6,396,613
In-Person Instruction Grant (IPI)	\$ 3,016,454

The District is utilizing the funding for the following purposes:

- Chromebooks, hotspots, laptops, and other technology equipment necessary for distance learning
- Software: Canvas program, Zoom subscription, UGAM, QualTriX, Go Guardian
- Paper online tutoring service
- Additional staffing costs related to training, extra cleaning, preparation and planning, and distance learning
- Additional costs related to health and welfare services provided to students
- After school tutoring
- Costs for daycare not covered by parent fees
- Stipends for employees-work at home supplies and equipment
- Contact tracing
- Personal protective equipment (PPE)
- Items needed to provide for physical distancing at sites and offices
- EZ-ups
- Isolation room supplies
- Supplies/equipment for Nutrition Services to be able to provide ongoing drive-by Free meal service
- Increase Intervention-Teachers/sections at all grade levels
- Conduct expanded summer schools at all grade levels in 2021 and 2022
- Providing additional paraeducator support
- Additional remote learning opportunities for students

Grant funds have varying expenditure deadline dates (see attached chart). The District has developed a multi-year, multi-grant expenditure schedule, to ensure that all funds will be spent in a timely manner. As of June 30, 2021, the District projects to spend \$5,241,065 of the total \$25 million in grants.

### ***Expenditures***

For 2021-2022, total General Fund expenditures are projected at \$119.5 million for a projected decrease of (\$9.2) million over 2020-2021 estimated actuals. The budget reflects routine annual increases required by step and column movement, as well as estimated inflationary increases in supplies and services accounts. Additionally, the budget reflects the scheduled increases to CalSTRS and CalPERS employer rates. Changes in expenditures funded by COVID grant dollars are also reflected. Site discretionary funding remains the same.

Effective July 1, 2021, the Unemployment Insurance (UI) contribution rate is scheduled to increase from 0.05% of total wages to 1.23%. The District used the increased rate in the development of the 2021-22 budget and out year projections. However, there are ongoing discussions at the state about the possibility of the state using federal covid funding to pay for these increases, since the increase in the rate is directly related to the pandemic. Until a final decision is made the District will budget the increased rate.

### ***Change in Fund Balance***

Based upon these assumptions, the estimated total ending General Fund balance for the 2021-2022 fiscal year shows a net decrease of (\$3,740,616). This decrease is entirely in the Unrestricted General Fund.

The estimated total Ending General Fund balance for the 2021-2022 fiscal year is \$21,767,332. The Unrestricted Ending Fund balance (Unassigned and Reserve for Economic Uncertainties) is estimated at \$17,782,055, which is 14.7% of total General Fund expenditures.

### ***Three-Year Projection***

The District is required to submit a three-year financial projection for the General Fund at the time of budget submission. However, unlike at First and Second Interim, the District is not required to certify the District's financial status at this time. Detailed assumptions for the preparation of the three-year projection are attached.

The most significant factors in the projection are the state-funded LCFF and the District's projected ADA.

**LCFF:** The District is using the Department of Finance estimated statutory COLAs. The District is projecting that its Unduplicated Percentage of enrollment will remain stable at approximately 39%.

**ADA:** Like many districts, BUSD suffered a loss in enrollment at the start of the 2020-2021 school year. The number of students who will enroll or re-enroll is unknown at this time. Therefore, the District is projecting unchanged ADA for the next three years.

All other revenues are projected to remain constant. All expenditures are estimated to reflect normal inflationary increases. Compensation costs reflect step and column increases, as well as additional costs the District will incur due to increases in STRS and PERS rates. No increases to salaries or to employee benefit caps are projected other than what has been previously negotiated with the District's employee associations. No new programs or major construction projects are projected to be funded from Unrestricted funds.

### ***Ending Fund Balance:***

The District's three-year projection shows Unrestricted General Fund ending fund balance amounts as follows:

	<u>Percent</u>	<u>Amount Above 3%</u>
June 30, 2022	14.7%	\$ 14,013,029
June 30, 2023	10.8%	\$ 9,469,857
June 30, 2024	8.3%	\$ 6,505,234

**Required Disclosure under Education Code Section 42127(a)(2)(b) regarding reasons for Ending Fund Balances above the state-recommended minimum level**



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

The Board of Education of the Bonita Unified School District' policy is to maintain a prudent reserve which provides for anticipated future expenditures for technology, instructional materials, and other necessary instructional expenditures. The District must also have funds available to mitigate the costs to the District of declining enrollment. Additionally, the reserve is maintained to provide for unplanned or emergency expenditures that might occur in the future. The District must also plan for future facility needs. Finally, the District must plan for future downturns in the state economy which could negatively affect the District's budget.

**Projected Unrestricted Ending Fund Balance:**

	<u>Assigned</u>	<u>Unassigned</u>	<u>3% Minimum</u>	<u>Amount Above 3% Minimum</u>
June 30, 2022	\$0	\$ 17,598,772	\$ 3,585,743	\$ 14,013,029
June 30, 2023	\$0	\$ 13,125,813	\$ 3,655,956	\$ 9,469,857
June 30, 2024	\$0	\$ 10,208,138	\$ 3,702,904	\$ 6,505,234

**OTHER FUNDS**

**Child Development Fund:** The Child Development Fund records the financial activities from the District's parent-paid before and after school care program. The District continued operations of the program throughout the school year, expanding to full-day care during the beginning of the year when all instruction was on-line. The program only reverted to before and after school care once in-person instruction was phased back in starting April 5<sup>th</sup>. Estimated actual expenditures for 2020-2021 reflect total program costs for the year, less amounts previously charged to Federal COVID funding. After the close of the fiscal year, only costs covered by parent fees will be reported. (All other costs will be charged to COVID funding). The budget for 2021-2022 anticipates a return to normal operations.

**Cafeteria Fund:** The Cafeteria Fund projects an essentially break-even for 2020-2021. The program has provided no-cost meals to all students throughout the year through the federally funded USDA Seamless Summer Option (SSO). The District started at the beginning of the fiscal year with a fully drive-through, pick up service at 5 sites. Once the School Age Care program started back in August, meals were also provided to all sites for students in those programs. When in-person instruction resumed April 5, meal service was expanded to provide take home meals to all students in attendance.

The budget for 2021-2022 reflects the continuance of the SSO program. The District will continue to provide all meals free of charge to any student who wants one. The District expects all costs to be covered by the federal program revenue.

**Capital Facilities Fund:** The Capital Facilities Fund accounts for the collection and expenditure of developer fees. Approximately \$312,000 in fees was collected in 2020-2021.

Revenues for the budget year are projected and budgeted as cash is received. Expenditures from this fund are for capital projects related to growth in student enrollment.

**Capital Projects Fund-Blended Components:** This fund records revenue received from the District's Recreation Assessment District (RAD) and the related expenditures. Expenditures consist of salaries, utilities, contracts, and payments to the cities of La Verne and San Dimas related to the maintenance and improvement of shared community sports facilities and play fields.

BONITA UNIFIED SCHOOL DISTRICT  
GENERAL FUND BUDGET 2021-2022  
BUDGET HIGHLIGHTS  
**REVENUES**

<b>LOCAL CONTROL FUNDING FORMULA</b>	
Statutory Cost of Living Adjustment (COLA)	1.70%
Additional COLA Granted to LEAs	1.00%
Effect of Compounding of the 2020-21 Unfunded Statutory COLA	2.31%
Total "Mega-COLA" (Effective Change in LCFF)	5.07%
District Unduplicated Percent (Three-year average)	39%
Per ADA Allocation	\$ 9,954.18
Increase in per ADA funding	\$ 463.28
<b>AVERAGE DAILY ATTENDANCE (ADA)</b>	
ADA Used in Calculation of 2021-2022 LCFF	\$ 9,685.30
Change from 2020-2021 LCFF ADA	0
<b>STATE REVENUES</b>	
COLA applied to Special Education Funding	4.05%
COLA applied to all other state categorical programs	1.70%
Lottery projected at \$199 per ADA (\$150 Unrestricted, \$49 Restricted)	\$1,476,936
Mandated Cost Revenues-Block Grant (\$32.79 per K-12 ADA, \$63.17 per 9-12 ADA)	\$ 406,636

BONITA UNIFIED SCHOOL DISTRICT  
GENERAL FUND BUDGET 2021-2022  
BUDGET HIGHLIGHTS  
**EXPENDITURES**

Major Changes to Expenditure Accounts

<b>Salary and Benefits</b>	
Step and Column increase	\$ 937,329
3% raise for all employees starting 7/01/21	\$ 2,454,474
STRS and PERS rate changes	\$ 749,672
Increase in UI rate from 0.05% to 1.23%	\$ 629,579
<b>Decrease in General Fund Contributions</b>	
Special Education	\$ 132,735

BONITA UNIFIED SCHOOL DISTRICT  
 2020-2021 BUDGET PROJECTION ASSUMPTIONS  
 Fiscal Years ending June 30, 2021, 2022, 2023, 2024

	2020-2021	2021-2022	2022-2023	2023-2024
Change in Per Pupil LCFF Funding	0	4.88%	2.44%	3.06%
Unduplicated Count Percent	39.50%	39.00%	39.00%	39.00%
3-year rolling average				
Dollars per ADA	\$9,490.90	\$9,954.18	\$10,196.94	\$10,508.50
Change from prior years	(\$10.12)	\$463.28	\$242.76	\$311.56
Funded ADA	9,685	9,685	9,685	9,685
Change in Funded P-2 ADA	-11	0	0	0
Federal Programs	0%	0%	0%	0%
State Programs	0%	1.7%	2.48%	3.11%
Special Education	0%	4.05%	0%	0%
Lottery (per ADA)	\$199	\$199	\$199	\$199
Mandated Costs	\$407,594	\$406,636	\$406,636	\$406,636
District General Fund Contribution to Special Education	Based on current income estimates from SELPA and current expenditure projections	Based on current income estimates from SELPA and current expenditure projections	5%	5%
Retirement - CalSTRS rate	16.15%	16.92%	19.10%	19.10%
Retirement - CalPERS rate	20.70%	22.91%	26.10%	27.10%
STRS & PERS increase (decrease)	(\$317,729)	\$749,672	\$1,631,596	\$167,117
Estimated increase for health insurance increase of employer contribution	\$415,000	\$830,000	0	0
Supplies and Services	Current year projected expenditures	Current year projected expenditures adjusted by CPI (3.84%) and known changes	Adjusted by CPI (2.4%)	Adjusted by CPI (2.23%)

**COVID-19 Funding**

	Elementary & Secondary School Emergency Relief (ESSER)#1	Elementary & Secondary School Emergency Relief (ESSER)#2	Elementary & Secondary School Emergency Relief (ESSER)#3	Governor's Emergency Education Relief Fund (GEER)	Coronavirus Relief Fund (CRF)	Prop 98 (Core) funds	Senate Bill (SB) 117	Expanding Learning Opportunity Grant (ELO)	In-Person Instruction Grant (IPI)	
Grantor	Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act									
Allocation Methodology determined by:	Federal Government	Federal Government	Federal Government	State	State	State	State	State	State	
Eligible uses defined by:	Federal	Federal	Federal	State (Learning Loss Mitigation Funds - LLM)						State (AB 86)
Amount	\$ 701,932	\$2,782,365	\$6,231,686	\$ 549,253	\$ 4,361,642	\$ 783,382	\$ 168,719	\$6,396,613	\$3,016,454	
Expenditures Deadline	9/30/2022	9/30/2023	9/30/2024	9/30/2022	5/31/2021	6/30/2021	None (all spent F.Y.E. 6/30/20)	8/31/2022	8/31/2022	

BONITA UNIFIED SCHOOL DISTRICT  
UNRESTRICTED GENERAL FUND  
2021-22

	Estimated Actuals 2020-21	Budget 2021-2022
<b>Revenues</b>		
LCFF	\$ 91,922,207	\$ 96,409,216
Federal Revenues	\$ 18,000	\$ 18,000
State Revenues	\$ 1,680,384	\$ 1,903,572
Other Local Revenues	\$ 1,352,297	\$ 1,272,438
<b>Total Revenues</b>	<u>\$ 94,972,888</u>	<u>\$ 99,603,226</u>
<b>Expenditures</b>		
Certificated Salaries	\$ 43,286,009	\$ 44,627,102
Classified Salaries	\$ 13,772,763	\$ 14,556,565
Employee Benefits	\$ 19,223,343	\$ 22,823,123
Books and Supplies	\$ 4,516,655	\$ 2,974,774
Services and Other Operating	\$ 6,916,819	\$ 6,260,010
Capital Outlay	\$ 1,107,922	\$ 1,202,897
Other Outgo	\$ 1,118,217	\$ 1,120,227
Direct Support	\$ (1,563,191)	\$ (1,175,339)
<b>Total Expenditures</b>	<u>\$ 88,378,537</u>	<u>\$ 92,389,359</u>
Excess (deficiency) of revenues over expenditures	\$ 6,594,351	\$ 7,213,867
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Sources	\$ -	\$ -
Other Uses	\$ -	\$ -
Contributions	\$ (11,087,218)	\$ (10,954,483)
<b>Total Other Financing Sources (Uses)</b>	<u>\$ (11,087,218)</u>	<u>\$ (10,954,483)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (4,492,867)	\$ (3,740,616)
<hr/>		
<b>Beginning Fund Balance</b>	\$ 26,015,538	\$ 21,522,671
<b>Audit Adjustment</b>	\$ -	\$ -
<b>Adjusted Beginning Fund Balance</b>	\$ 26,015,538	\$ 21,522,671
<b>Ending Fund Balance</b>	<u>\$ 21,522,671</u>	<u>\$ 17,782,055</u>
<b>Components of Ending Fund Balance:</b>		
Reserve for Revolving Cash	\$ 90,000	\$ 90,000
Reserve for Stores	\$ 93,283	\$ 93,283
Desig for Econ Uncertainties	\$ 3,863,091	\$ 3,585,743
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ 17,476,297	\$ 14,013,029
<b>Total Ending Fund Balance</b>	<u>\$ 21,522,671</u>	<u>\$ 17,782,055</u>

BONITA UNIFIED SCHOOL DISTRICT  
 RESTRICTED GENERAL FUND  
 2021-22

	Estimated Actuals 2020-21	Budget 2021-2022
<b>Revenues</b>		
LCFF	\$ -	\$ -
Federal Revenues	\$ 9,722,732	\$ 4,108,105
State Revenues	\$ 9,441,208	\$ 2,378,787
Other Local Revenues	\$ 9,505,503	\$ 9,694,026
<b>Total Revenues</b>	<b>\$ 28,669,443</b>	<b>\$ 16,180,918</b>
<b>Expenditures</b>		
Certificated Salaries	\$ 10,755,730	\$ 9,963,727
Classified Salaries	\$ 5,466,637	\$ 4,497,703
Employee Benefits	\$ 5,596,224	\$ 5,869,353
Books and Supplies	\$ 9,822,171	\$ 727,144
Services and Other Operating	\$ 6,024,112	\$ 4,046,969
Capital Outlay	\$ 380,985	\$ -
Other Outgo	\$ 915,700	\$ 985,423
Direct Support	\$ 1,429,600	\$ 1,045,082
<b>Total Expenditures</b>	<b>\$ 40,391,159</b>	<b>\$ 27,135,401</b>
Excess (deficiency) of revenues over expenditures	\$ (11,721,716)	\$ (10,954,483)
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Sources	\$ -	\$ -
Other Uses	\$ -	\$ -
Contributions	\$ 11,087,218	\$ 10,954,483
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 11,087,218</b>	<b>\$ 10,954,483</b>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (634,498)	\$ -
<b>Beginning Fund Balance</b>		
Beginning Fund Balance	\$ 4,619,775	\$ 3,985,277
Audit Adjustment	\$ -	\$ -
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 4,619,775</b>	<b>\$ 3,985,277</b>
<b>Ending Fund Balance</b>	<b>\$ 3,985,277</b>	<b>\$ 3,985,277</b>
<b>Components of Ending Fund Balance:</b>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ 3,985,277	\$ 3,985,277
Undesignated	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<b>\$ 3,985,277</b>	<b>\$ 3,985,277</b>

BONITA UNIFIED SCHOOL DISTRICT  
SUMMARY GENERAL FUND  
2021-22

	Estimated Actuals 2020-21	Budget 2021-2022
LCFF	\$ 91,922,207	\$ 96,409,216
Federal Revenues	\$ 9,740,732	\$ 4,126,105
State Revenues	\$ 11,121,592	\$ 4,282,359
Other Local Revenues	\$ 10,857,800	\$ 10,966,464
<b>Total Revenues</b>	<b>\$ 123,642,331</b>	<b>\$ 115,784,144</b>
<b>Expenditures</b>		
Certificated Salaries	\$ 54,041,739	\$ 54,590,829
Classified Salaries	\$ 19,239,400	\$ 19,054,268
Employee Benefits	\$ 24,819,567	\$ 28,692,476
Books and Supplies	\$ 14,338,826	\$ 3,701,918
Services and Other Operating	\$ 12,940,931	\$ 10,306,979
Capital Outlay	\$ 1,488,907	\$ 1,202,897
Other Outgo	\$ 2,033,917	\$ 2,105,650
Direct Support	\$ (133,591)	\$ (130,257)
<b>Total Expenditures</b>	<b>\$ 128,769,696</b>	<b>\$ 119,524,760</b>
 Excess (deficiency) of revenues over expenditures	 \$ (5,127,365)	 \$ (3,740,616)
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Sources	\$ -	\$ -
Other Uses	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ (5,127,365)	 \$ (3,740,616)
 Beginning Fund Balance	 \$ 30,635,313	 \$ 25,507,948
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 30,635,313	\$ 25,507,948
<b>Ending Fund Balance</b>	<b>\$ 25,507,948</b>	<b>\$ 21,767,332</b>
<b>Components of Ending Fund Balance:</b>		
Reserve for Revolving Cash	\$ 90,000	\$ 90,000
Reserve for Stores	\$ 93,283	\$ 93,283
Desig for Econ Uncertainties	\$ 3,863,091	\$ 3,585,743
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ 3,985,277	\$ 3,985,277
Undesignated	\$ 17,476,297	\$ 14,013,029
<b>Total Ending Fund Balance</b>	<b>\$ 25,507,948</b>	<b>\$ 21,767,332</b>



BONITA UNIFIED SCHOOL DISTRICT  
CHILD DEVELOPMENT FUND  
2021-22

	Estimated Actuals 2020-21	Budget 2021-2022
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 1,504,017	\$ 2,337,896
<b>Total Revenues</b>	<b>\$ 1,504,017</b>	<b>\$ 2,337,896</b>
<b>Expenditures</b>		
Certificated Salaries	\$ 67,810	\$ 69,847
Classified Salaries	\$ 932,870	\$ 1,442,493
Employee Benefits	\$ 470,785	\$ 825,356
Books and Supplies	\$ 19,184	\$ -
Services and Other Operating	\$ 13,368	\$ 200
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,504,017</b>	<b>\$ 2,337,896</b>
Excess (deficiency) of revenues over expenditures	\$ -	\$ -
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ -	\$ -
<b>Beginning Fund Balance</b>		
Beginning Fund Balance	\$ -	\$ -
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Components of Ending Fund Balance:</b>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>

BONITA UNIFIED SCHOOL DISTRICT  
CAFETERIA FUND  
2021-22

	Estimated Actuals 2020-21	Budget 2021-2022
LCFF	\$ -	\$ -
Federal Revenues	\$ 2,553,551	\$ 1,700,000
State Revenues	\$ 200,000	\$ 135,000
Other Local Revenues	\$ 101,765	\$ 947,513
<b>Total Revenues</b>	<b>\$ 2,855,316</b>	<b>\$ 2,782,513</b>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 1,218,306	\$ 1,272,802
Employee Benefits	\$ 463,111	\$ 549,800
Books and Supplies	\$ 937,629	\$ 809,426
Services and Other Operating	\$ 35,888	\$ 20,228
Capital Outlay	\$ 7,430	\$ -
Other Outgo	\$ 3,120	\$ -
Direct Support	\$ 133,591	\$ 130,257
<b>Total Expenditures</b>	<b>\$ 2,799,075</b>	<b>\$ 2,782,513</b>
Excess (deficiency) of revenues over expenditures	\$ 56,241	\$ -
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 56,241	\$ -
<b>Beginning Fund Balance</b>		
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 370,986	\$ 427,227
<b>Ending Fund Balance</b>	<b>\$ 427,227</b>	<b>\$ 427,227</b>
<b>Components of Ending Fund Balance:</b>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 17,896	\$ 17,896
Legally Restricted Fund Balance	\$ 409,331	\$ 409,331
Undesignated	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<b>\$ 427,227</b>	<b>\$ 427,227</b>

BONITA UNIFIED SCHOOL DISTRICT  
SPECIAL RESERVE FUND  
2021-22

	Estimated Actuals 2020-21	Budget 2021-2022
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>
Excess (deficiency) of revenues over expenditures	\$ -	\$ -
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ -	\$ -
<hr/>		
Beginning Fund Balance	\$ 270,414	\$ 270,414
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 270,414	\$ 270,414
<b>Ending Fund Balance</b>	<b>\$ 270,414</b>	<b>\$ 270,414</b>
<b>Components of Ending Fund Balance:</b>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 270,414	\$ 270,414
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<b>\$ 270,414</b>	<b>\$ 270,414</b>
	-	-

BONITA UNIFIED SCHOOL DISTRICT  
 CAPITAL FACILITIES FUND  
 2021-22

	Estimated Actuals 2020-21	Budget 2021-2022
<b>Revenues</b>		
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 312,006	\$ 305,000
<b>Total Revenues</b>	<u>\$ 312,006</u>	<u>\$ 305,000</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ 18,400	\$ 20,000
Services and Other Operating	\$ 15,000	\$ 15,000
Capital Outlay	\$ 278,606	\$ 170,000
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 312,006</u>	<u>\$ 205,000</u>
 Excess (deficiency) of revenues over expenditures	 \$ -	 \$ 100,000
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ -	 \$ 100,000
<hr/>		
Beginning Fund Balance	\$ 2,552,293	\$ 2,552,293
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 2,552,293	\$ 2,552,293
<b>Ending Fund Balance</b>	<u>\$ 2,552,293</u>	<u>\$ 2,652,293</u>
<b>Components of Ending Fund Balance:</b>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 2,416,868	\$ 2,416,868
Legally Restricted Fund Balance	\$ 135,425	\$ 235,425
Undesignated	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u>\$ 2,552,293</u>	<u>\$ 2,652,293</u>

BONITA UNIFIED SCHOOL DISTRICT  
 CAPITAL PROJECTS FUND-BLENDED COMPONENTS  
 2021-22

	Estimated Actuals 2020-21	Budget 2021-2022
<b>Revenues</b>		
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 830,000	\$ 850,000
<b>Total Revenues</b>	<b>\$ 830,000</b>	<b>\$ 850,000</b>
<b>Expenditures</b>		
Certificated Salaries		
Classified Salaries	\$ 184,382	\$ 212,922
Employee Benefits	\$ 56,903	\$ 72,928
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ 579,009	\$ 533,652
Capital Outlay	\$ 26,744	\$ 30,437
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 847,038</b>	<b>\$ 849,939</b>
 Excess (deficiency) of revenues over expenditures	 \$ (17,038)	 \$ 61
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Uses	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ (17,038)	 \$ 61
 <b>Beginning Fund Balance</b>	 <b>\$ 3,389,498</b>	 <b>\$ 3,372,460</b>
Audit Adjustment	\$ -	\$ -
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 3,389,498</b>	<b>\$ 3,372,460</b>
<b>Ending Fund Balance</b>	<b>\$ 3,372,460</b>	<b>\$ 3,372,521</b>
<b>Components of Ending Fund Balance:</b>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 3,372,460	\$ 3,372,521
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<b>\$ 3,372,460</b>	<b>\$ 3,372,521</b>

BONITA UNIFIED SCHOOL DISTRICT  
 BOND INTEREST AND REDEMPTION FUND  
 2021-22

	Estimated Actuals 2020-21	Budget 2021-2022
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 6,813,922	\$ 6,813,922
<b>Total Revenues</b>	<b>\$ 6,813,922</b>	<b>\$ 6,813,922</b>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ 8,568,155	\$ 8,568,155
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 8,568,155</b>	<b>\$ 8,568,155</b>
Excess (deficiency) of revenues over expenditures	\$ (1,754,233)	\$ (1,754,233)
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Sources	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (1,754,233)	\$ (1,754,233)
Beginning Fund Balance	\$ 12,354,335	\$ 10,600,102
Other Restatements	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 12,354,335	\$ 10,600,102
Ending Fund Balance	\$ 10,600,102	\$ 8,845,869
<b>Components of Ending Fund Balance:</b>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 10,600,102	\$ 8,845,869
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<b>\$ 10,600,102</b>	<b>\$ 8,845,869</b>

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: 115 W. Allen Ave, San Dimas, CA  
Date: June 11, 2021

Place: 115 W. Allen Ave, San Dimas, CA  
Date: June 16, 2021  
Time: 04:00 PM

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: Sonia Eckley

Telephone: 909-971-8320 ext 5220

Title: Sr. Director, Fiscal Services

E-mail: eckley@bonita.k12.ca.us

### Criteria and Standards Review Summary

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

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

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

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



<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>	X	
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> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		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:		
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> </ul>	X	
		<ul style="list-style-type: none"> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>	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> </ul>		X
		<ul style="list-style-type: none"> <li>Adoption date of the LCAP or an update to the LCAP:</li> </ul>	Jun 16, 2021	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

<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	

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:

Valley Insurance Program, 17 West San Jose Ave, Claremont, CA 91711

Workers' Compensation rates based on an actuarial study at a 70% confidence level

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

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

Date of Meeting: Jun 30, 2021

For additional information on this certification, please contact:

Name: Sonia Eckley

Title: Sr. Director, Fiscal Services

Telephone: 909-971-8320 Ext 5220

E-mail: eckley@bonita.k12.ca.us

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)	9,685.30	9,685.30	9,685.30	9,685.30	9,685.30	9,685.30
<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>	9,685.30	9,685.30	9,685.30	9,685.30	9,685.30	9,685.30
<b>5. 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 A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	9,685.30	9,685.30	9,685.30	9,685.30	9,685.30	9,685.30
<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	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	91,922,207.00	0.00	91,922,207.00	96,409,216.00	0.00	96,409,216.00	4.9%
2) Federal Revenue		8100-8299	18,000.00	9,722,732.10	9,740,732.10	18,000.00	4,108,105.00	4,126,105.00	-57.6%
3) Other State Revenue		8300-8599	1,680,384.00	9,441,208.00	11,121,592.00	1,903,572.00	2,378,787.00	4,282,359.00	-61.5%
4) Other Local Revenue		8600-8799	1,352,296.57	9,505,503.00	10,857,799.57	1,272,438.00	9,694,026.00	10,966,464.00	1.0%
5) TOTAL, REVENUES			94,972,887.57	28,669,443.10	123,642,330.67	99,603,226.00	16,180,918.00	115,784,144.00	-6.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	43,286,009.25	10,755,729.82	54,041,739.07	44,627,102.00	9,963,727.00	54,590,829.00	1.0%
2) Classified Salaries		2000-2999	13,772,763.00	5,466,636.71	19,239,399.71	14,556,565.00	4,497,703.00	19,054,268.00	-1.0%
3) Employee Benefits		3000-3999	19,223,343.18	5,596,224.37	24,819,567.55	22,823,123.00	5,869,353.00	28,692,476.00	15.6%
4) Books and Supplies		4000-4999	4,516,655.10	9,822,171.36	14,338,826.46	2,974,774.00	727,144.00	3,701,918.00	-74.2%
5) Services and Other Operating Expenditures		5000-5999	6,916,818.97	6,024,111.85	12,940,930.82	6,260,010.00	4,046,969.00	10,306,979.00	-20.4%
6) Capital Outlay		6000-6999	1,107,922.10	380,985.33	1,488,907.43	1,202,897.00	0.00	1,202,897.00	-19.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,118,217.19	915,700.00	2,033,917.19	1,120,227.00	985,423.00	2,105,650.00	3.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,563,191.12)	1,429,600.12	(133,591.00)	(1,175,339.00)	1,045,082.00	(130,257.00)	-2.5%
9) TOTAL, EXPENDITURES			88,378,537.67	40,391,159.56	128,769,697.23	92,389,359.00	27,135,401.00	119,524,760.00	-7.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			6,594,349.90	(11,721,716.46)	(5,127,366.56)	7,213,867.00	(10,954,483.00)	(3,740,616.00)	-27.0%
<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	0.00	0.00	0.00	0.00	0.00	0.0%
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	(11,087,218.41)	11,087,218.41	0.00	(10,954,483.00)	10,954,483.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,087,218.41)	11,087,218.41	0.00	(10,954,483.00)	10,954,483.00	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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,492,868.51)	(634,498.05)	(5,127,366.56)	(3,740,616.00)	0.00	(3,740,616.00)	-27.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	26,015,538.24	4,619,775.16	30,635,313.40	21,522,669.73	3,985,277.11	25,507,946.84	-16.7%
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)			26,015,538.24	4,619,775.16	30,635,313.40	21,522,669.73	3,985,277.11	25,507,946.84	-16.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,015,538.24	4,619,775.16	30,635,313.40	21,522,669.73	3,985,277.11	25,507,946.84	-16.7%
2) Ending Balance, June 30 (E + F1e)			21,522,669.73	3,985,277.11	25,507,946.84	17,782,053.73	3,985,277.11	21,767,330.84	-14.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	0.0%
Stores		9712	93,283.00	0.00	93,283.00	93,283.00	0.00	93,283.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,985,277.11	3,985,277.11	0.00	3,985,277.11	3,985,277.11	0.0%
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	2,495,733.00	0.00	2,495,733.00	2,495,733.00	0.00	2,495,733.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,863,091.00	0.00	3,863,091.00	3,585,743.00	0.00	3,585,743.00	-7.2%
Unassigned/Unappropriated Amount		9790	14,980,562.73	0.00	14,980,562.73	11,517,294.73	0.00	11,517,294.73	-23.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<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 State Aid - Current Year		8011	48,310,309.00	0.00	48,310,309.00	52,173,370.00	0.00	52,173,370.00	8.0%
Education Protection Account State Aid - Current Year		8012	18,661,763.00	0.00	18,661,763.00	19,285,711.00	0.00	19,285,711.00	3.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	55,964.00	0.00	55,964.00	55,964.00	0.00	55,964.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	79,294.00	0.00	79,294.00	79,294.00	0.00	79,294.00	0.0%
County & District Taxes Secured Roll Taxes		8041	11,408,780.00	0.00	11,408,780.00	11,408,780.00	0.00	11,408,780.00	0.0%
Unsecured Roll Taxes		8042	308,243.00	0.00	308,243.00	308,243.00	0.00	308,243.00	0.0%
Prior Years' Taxes		8043	395,104.00	0.00	395,104.00	395,104.00	0.00	395,104.00	0.0%
Supplemental Taxes		8044	556,059.00	0.00	556,059.00	556,059.00	0.00	556,059.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	6,488,463.00	0.00	6,488,463.00	6,488,463.00	0.00	6,488,463.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,658,228.00	0.00	5,658,228.00	5,658,228.00	0.00	5,658,228.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>91,922,207.00</b>	<b>0.00</b>	<b>91,922,207.00</b>	<b>96,409,216.00</b>	<b>0.00</b>	<b>96,409,216.00</b>	<b>4.9%</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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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>91,922,207.00</b>	<b>0.00</b>	<b>91,922,207.00</b>	<b>96,409,216.00</b>	<b>0.00</b>	<b>96,409,216.00</b>	<b>4.9%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,777,024.00	1,777,024.00	0.00	1,750,634.00	1,750,634.00	-1.5%
Special Education Discretionary Grants		8182	0.00	360,592.00	360,592.00	0.00	386,546.00	386,546.00	7.2%
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	18,000.00	0.00	18,000.00	18,000.00	0.00	18,000.00	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		1,013,241.57	1,013,241.57		1,048,687.00	1,048,687.00	3.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		196,233.27	196,233.27		174,423.00	174,423.00	-11.1%
Title III, Part A, Immigrant Student Program	4201	8290		16,774.12	16,774.12		15,182.00	15,182.00	-9.5%

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)	
Title III, Part A, English Learner Program	4203	8290		83,946.99	83,946.99		56,742.00	56,742.00	-32.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,								
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		411,474.15	411,474.15		382,776.00	382,776.00	-7.0%
Career and Technical Education	3500-3599	8290		44,782.00	44,782.00		46,863.00	46,863.00	4.6%
All Other Federal Revenue	All Other	8290	0.00	5,818,664.00	5,818,664.00	0.00	246,252.00	246,252.00	-95.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>18,000.00</b>	<b>9,722,732.10</b>	<b>9,740,732.10</b>	<b>18,000.00</b>	<b>4,108,105.00</b>	<b>4,126,105.00</b>	<b>-57.6%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	407,594.00	0.00	407,594.00	406,636.00	0.00	406,636.00	-0.2%
Lottery - Unrestricted and Instructional Materials		8560	1,252,790.00	411,876.00	1,664,666.00	1,476,936.00	485,568.00	1,962,504.00	17.9%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		324,643.00	324,643.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	20,000.00	8,704,689.00	8,724,689.00	20,000.00	1,893,219.00	1,913,219.00	-78.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,680,384.00</b>	<b>9,441,208.00</b>	<b>11,121,592.00</b>	<b>1,903,572.00</b>	<b>2,378,787.00</b>	<b>4,282,359.00</b>	<b>-61.5%</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>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8815	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8816	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8817	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8818	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8821	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8822	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8825	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes									
		8829	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	66,150.00	0.00	66,150.00	195,000.00	0.00	195,000.00	194.8%
Interest		8660	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	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	100,000.00	0.00	100,000.00	New
Interagency Services		8677	187,779.71	0.00	187,779.71	277,438.00	0.00	277,438.00	47.7%
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	50,000.00	50,000.00	0.00	50,000.00	50,000.00	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	798,366.86	0.00	798,366.86	400,000.00	0.00	400,000.00	-49.9%
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		9,455,503.00	9,455,503.00		9,644,026.00	9,644,026.00	2.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,352,296.57</b>	<b>9,505,503.00</b>	<b>10,857,799.57</b>	<b>1,272,438.00</b>	<b>9,694,026.00</b>	<b>10,966,464.00</b>	<b>1.0%</b>
<b>TOTAL, REVENUES</b>			<b>94,972,887.57</b>	<b>28,669,443.10</b>	<b>123,642,330.67</b>	<b>99,603,226.00</b>	<b>16,180,918.00</b>	<b>115,784,144.00</b>	<b>-6.4%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	36,650,386.85	7,764,231.96	44,414,618.81	37,692,147.00	7,032,833.00	44,724,980.00	0.7%
Certificated Pupil Support Salaries		1200	1,992,432.45	2,180,222.21	4,172,654.66	2,123,092.00	2,102,813.00	4,225,905.00	1.3%
Certificated Supervisors' and Administrators' Salaries		1300	4,566,708.20	162,100.89	4,728,809.09	4,729,613.00	146,288.00	4,875,901.00	3.1%
Other Certificated Salaries		1900	76,481.75	649,174.76	725,656.51	82,250.00	681,793.00	764,043.00	5.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>43,286,009.25</b>	<b>10,755,729.82</b>	<b>54,041,739.07</b>	<b>44,627,102.00</b>	<b>9,963,727.00</b>	<b>54,590,829.00</b>	<b>1.0%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,225,060.78	3,557,706.58	4,782,767.36	935,667.00	3,772,316.00	4,707,983.00	-1.6%
Classified Support Salaries		2200	4,940,812.31	735,560.38	5,676,372.69	5,662,893.00	285,084.00	5,947,977.00	4.8%
Classified Supervisors' and Administrators' Salaries		2300	1,623,151.62	44,748.00	1,667,899.62	1,715,163.00	0.00	1,715,163.00	2.8%
Clerical, Technical and Office Salaries		2400	4,820,048.13	464,035.97	5,284,084.10	5,011,994.00	318,154.00	5,330,148.00	0.9%
Other Classified Salaries		2900	1,163,690.16	664,585.78	1,828,275.94	1,230,848.00	122,149.00	1,352,997.00	-26.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>13,772,763.00</b>	<b>5,466,636.71</b>	<b>19,239,399.71</b>	<b>14,556,565.00</b>	<b>4,497,703.00</b>	<b>19,054,268.00</b>	<b>-1.0%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	6,786,001.79	1,694,512.37	8,480,514.16	7,516,467.00	1,669,803.00	9,186,270.00	8.3%
PERS		3201-3202	2,557,861.23	1,055,991.25	3,613,852.48	3,080,570.00	998,106.00	4,078,676.00	12.9%
OASDI/Medicare/Alternative		3301-3302	1,714,362.90	564,600.51	2,278,963.41	1,769,527.00	483,848.00	2,253,375.00	-1.1%
Health and Welfare Benefits		3401-3402	6,683,596.02	1,860,030.53	8,543,626.55	8,220,447.00	2,169,002.00	10,389,449.00	21.6%
Unemployment Insurance		3501-3502	28,628.75	8,173.75	36,802.50	726,607.00	176,826.00	903,433.00	2354.8%
Workers' Compensation		3601-3602	1,401,263.49	398,665.67	1,799,929.16	1,459,167.00	357,707.00	1,816,874.00	0.9%
OPEB, Allocated		3701-3702	27,650.00	0.00	27,650.00	26,359.00	0.00	26,359.00	-4.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	23,979.00	14,250.29	38,229.29	23,979.00	14,061.00	38,040.00	-0.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>19,223,343.18</b>	<b>5,596,224.37</b>	<b>24,819,567.55</b>	<b>22,823,123.00</b>	<b>5,869,353.00</b>	<b>28,692,476.00</b>	<b>15.6%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	456,211.21	25,140.73	481,351.94	549,194.00	25,000.00	574,194.00	19.3%
Books and Other Reference Materials		4200	25,480.31	1,823.39	27,303.70	38,356.00	0.00	38,356.00	40.5%
Materials and Supplies		4300	3,342,899.26	9,113,102.88	12,456,002.14	2,005,727.00	701,144.00	2,706,871.00	-78.3%
Noncapitalized Equipment		4400	692,064.32	682,104.36	1,374,168.68	381,497.00	1,000.00	382,497.00	-72.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,516,655.10</b>	<b>9,822,171.36</b>	<b>14,338,826.46</b>	<b>2,974,774.00</b>	<b>727,144.00</b>	<b>3,701,918.00</b>	<b>-74.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	978.00	3,033,742.24	3,034,720.24	0.00	2,576,355.00	2,576,355.00	-15.1%
Travel and Conferences		5200	153,367.05	62,102.94	215,469.99	144,145.00	74,920.00	219,065.00	1.7%
Dues and Memberships		5300	45,498.00	30,200.95	75,698.95	33,765.00	0.00	33,765.00	-55.4%
Insurance		5400 - 5450	1,032,680.00	0.00	1,032,680.00	1,032,700.00	0.00	1,032,700.00	0.0%
Operations and Housekeeping Services		5500	1,329,600.00	0.00	1,329,600.00	1,284,600.00	0.00	1,284,600.00	-3.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	931,127.68	79,332.02	1,010,459.70	649,887.00	1,773.00	651,660.00	-35.5%
Transfers of Direct Costs		5710	(11,930.00)	11,930.00	0.00	(2,100.00)	2,100.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,788.58)	0.00	(2,788.58)	(2,000.00)	0.00	(2,000.00)	-28.3%
Professional/Consulting Services and Operating Expenditures		5800	2,971,358.47	2,792,515.07	5,763,873.54	2,651,303.00	1,376,821.00	4,028,124.00	-30.1%
Communications		5900	466,928.35	14,288.63	481,216.98	467,710.00	15,000.00	482,710.00	0.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,916,818.97</b>	<b>6,024,111.85</b>	<b>12,940,930.82</b>	<b>6,260,010.00</b>	<b>4,046,969.00</b>	<b>10,306,979.00</b>	<b>-20.4%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	16,500.00	16,500.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	159,011.00	0.00	159,011.00	681,897.00	0.00	681,897.00	328.8%
Buildings and Improvements of Buildings		6200	422,566.00	276,405.00	698,971.00	57,000.00	0.00	57,000.00	-91.8%
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	388,624.13	88,080.33	476,704.46	399,000.00	0.00	399,000.00	-16.3%
Equipment Replacement		6500	137,720.97	0.00	137,720.97	65,000.00	0.00	65,000.00	-52.8%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,107,922.10</b>	<b>380,985.33</b>	<b>1,488,907.43</b>	<b>1,202,897.00</b>	<b>0.00</b>	<b>1,202,897.00</b>	<b>-19.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	913,900.00	913,900.00	0.00	983,674.00	983,674.00	7.6%
Payments to County Offices		7142	205,000.00	0.00	205,000.00	205,000.00	0.00	205,000.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	17,637.00	0.00	17,637.00	17,637.00	0.00	17,637.00	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	65,659.00	0.00	65,659.00	61,853.00	0.00	61,853.00	-5.8%
Other Debt Service - Principal		7439	829,921.19	1,800.00	831,721.19	835,737.00	1,749.00	837,486.00	0.7%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,118,217.19</b>	<b>915,700.00</b>	<b>2,033,917.19</b>	<b>1,120,227.00</b>	<b>985,423.00</b>	<b>2,105,650.00</b>	<b>3.5%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,429,600.12)	1,429,600.12	0.00	(1,045,082.00)	1,045,082.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(133,591.00)	0.00	(133,591.00)	(130,257.00)	0.00	(130,257.00)	-2.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,563,191.12)</b>	<b>1,429,600.12</b>	<b>(133,591.00)</b>	<b>(1,175,339.00)</b>	<b>1,045,082.00</b>	<b>(130,257.00)</b>	<b>-2.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>88,378,537.67</b>	<b>40,391,159.56</b>	<b>128,769,697.23</b>	<b>92,389,359.00</b>	<b>27,135,401.00</b>	<b>119,524,760.00</b>	<b>-7.2%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
<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 Assels		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	(11,087,218.41)	11,087,218.41	0.00	(10,954,483.00)	10,954,483.00	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			(11,087,218.41)	11,087,218.41	0.00	(10,954,483.00)	10,954,483.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(11,087,218.41)	11,087,218.41	0.00	(10,954,483.00)	10,954,483.00	0.00	0.0%

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	91,922,207.00	0.00	91,922,207.00	96,409,216.00	0.00	96,409,216.00	4.9%
2) Federal Revenue		8100-8299	18,000.00	9,722,732.10	9,740,732.10	18,000.00	4,108,105.00	4,126,105.00	-57.6%
3) Other State Revenue		8300-8599	1,680,384.00	9,441,208.00	11,121,592.00	1,903,572.00	2,378,787.00	4,282,359.00	-81.5%
4) Other Local Revenue		8600-8799	1,352,296.57	9,505,503.00	10,857,799.57	1,272,438.00	9,694,026.00	10,966,464.00	1.0%
5) TOTAL, REVENUES			94,972,887.57	28,669,443.10	123,642,330.67	99,603,226.00	16,180,918.00	115,784,144.00	-6.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		51,951,989.66	27,797,539.52	79,749,529.18	53,036,494.00	18,257,089.00	71,293,583.00	-10.6%
2) Instruction - Related Services	2000-2999		10,063,984.16	3,049,736.17	13,113,720.33	10,833,830.00	2,139,051.00	12,972,881.00	-1.1%
3) Pupil Services	3000-3999		6,555,705.42	4,946,519.82	11,502,225.24	7,585,882.00	4,620,567.00	12,206,449.00	6.1%
4) Ancillary Services	4000-4999		1,477,309.04	2.89	1,477,311.93	1,371,519.00	0.00	1,371,519.00	-7.2%
5) Community Services	5000-5999		74,627.00	743,671.48	818,298.48	177,496.00	212.00	177,708.00	-78.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,848,334.45	1,709,681.60	8,558,016.05	7,507,354.00	1,045,082.00	8,552,436.00	-0.1%
8) Plant Services	8000-8999		10,288,370.75	1,228,308.08	11,516,678.83	10,756,557.00	87,977.00	10,844,534.00	-5.8%
9) Other Outgo	9000-9999	Except 7600-7699	1,118,217.19	915,700.00	2,033,917.19	1,120,227.00	985,423.00	2,105,650.00	3.5%
10) TOTAL, EXPENDITURES			88,378,537.67	40,391,159.56	128,769,697.23	92,389,359.00	27,135,401.00	119,524,760.00	-7.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B10)</b>									
			6,594,349.90	(11,721,716.46)	(5,127,366.56)	7,213,867.00	(10,954,483.00)	(3,740,616.00)	-27.0%
<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	0.00	0.00	0.00	0.00	0.00	0.0%
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	(11,087,218.41)	11,087,218.41	0.00	(10,954,483.00)	10,954,483.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,087,218.41)	11,087,218.41	0.00	(10,954,483.00)	10,954,483.00	0.00	0.0%

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>			(4,492,868.51)	(634,498.05)	(5,127,366.56)	(3,740,616.00)	0.00	(3,740,616.00)	-27.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	26,015,538.24	4,619,775.16	30,635,313.40	21,522,669.73	3,985,277.11	25,507,946.84	-16.7%
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)			26,015,538.24	4,619,775.16	30,635,313.40	21,522,669.73	3,985,277.11	25,507,946.84	-16.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,015,538.24	4,619,775.16	30,635,313.40	21,522,669.73	3,985,277.11	25,507,946.84	-16.7%
2) Ending Balance, June 30 (E + F1e)			21,522,669.73	3,985,277.11	25,507,946.84	17,782,053.73	3,985,277.11	21,767,330.84	-14.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	0.0%
Stores		9712	93,283.00	0.00	93,283.00	93,283.00	0.00	93,283.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,985,277.11	3,985,277.11	0.00	3,985,277.11	3,985,277.11	0.0%
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	2,495,733.00	0.00	2,495,733.00	2,495,733.00	0.00	2,495,733.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,863,091.00	0.00	3,863,091.00	3,585,743.00	0.00	3,585,743.00	-7.2%
Unassigned/Unappropriated Amount		9790	14,980,562.73	0.00	14,980,562.73	11,517,294.73	0.00	11,517,294.73	-23.1%



<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
5640	Medi-Cal Billing Option	99,905.85	99,905.85
6230	California Clean Energy Jobs Act	183,786.47	183,786.47
6300	Lottery: Instructional Materials	619,018.00	619,018.00
6500	Special Education	78.74	78.74
7311	Classified School Employee Professional Development Block Grant	2,654.80	2,654.80
7510	Low-Performing Students Block Grant	287,312.93	287,312.93
9010	Other Restricted Local	2,792,520.32	2,792,520.32
<b>Total, Restricted Balance</b>		<b>3,985,277.11</b>	<b>3,985,277.11</b>

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	96,409,216.00	2.44%	98,760,464.00	3.06%	101,778,004.00
2. Federal Revenues	8100-8299	18,000.00	0.00%	18,000.00	0.00%	18,000.00
3. Other State Revenues	8300-8599	1,903,572.00	2.48%	1,950,781.00	3.11%	2,011,450.00
4. Other Local Revenues	8600-8799	1,272,438.00	0.00%	1,272,438.00	0.00%	1,272,438.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	(10,954,483.00)	5.00%	(11,502,207.00)	5.00%	(12,077,318.00)
6. Total (Sum lines A1 thru A5c)		88,648,743.00	2.09%	90,499,476.00	2.77%	93,002,574.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				44,627,102.00		45,117,373.00
b. Step & Column Adjustment				490,271.00		443,954.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	44,627,102.00	1.10%	45,117,373.00	0.98%	45,561,327.00
2. Classified Salaries						
a. Base Salaries				14,556,565.00		14,651,530.00
b. Step & Column Adjustment				94,965.00		45,218.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,556,565.00	0.65%	14,651,530.00	0.31%	14,696,748.00
3. Employee Benefits	3000-3999	22,823,123.00	7.78%	24,599,328.00	1.01%	24,847,093.00
4. Books and Supplies	4000-4999	2,974,774.00	2.40%	3,046,169.00	2.23%	3,114,098.00
5. Services and Other Operating Expenditures	5000-5999	6,260,010.00	2.40%	6,410,250.00	2.23%	6,553,199.00
6. Capital Outlay	6000-6999	1,202,897.00	0.00%	1,202,897.00	0.00%	1,202,897.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,120,227.00	0.00%	1,120,227.00	0.00%	1,120,227.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,175,339.00)	0.00%	(1,175,339.00)	0.00%	(1,175,339.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		92,389,359.00	2.80%	94,972,435.00	1.00%	95,920,250.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(3,740,616.00)		(4,472,959.00)		(2,917,676.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		21,522,669.73		17,782,053.73		13,309,094.73
2. Ending Fund Balance (Sum lines C and D1)		17,782,053.73		13,309,094.73		10,391,418.73
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	183,283.00		183,283.00		183,283.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	2,495,733.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,585,743.00		3,655,956.00		3,702,904.00
2. Unassigned/Unappropriated	9790	11,517,294.73		9,469,855.73		6,505,231.73
f. Total Components of Ending Fund Balance		17,782,053.73		13,309,094.73		10,391,418.73
(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	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,585,743.00		3,655,956.00		3,702,904.00
c. Unassigned/Unappropriated	9790	11,517,294.73		9,469,855.73		6,505,231.73
(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)		15,103,037.73		13,125,811.73		10,208,135.73
<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%	
2. Federal Revenues	8100-8299	4,108,105.00	-2.58%	4,001,973.00	0.00%	4,001,973.00
3. Other State Revenues	8300-8599	2,378,787.00	-28.76%	1,694,557.00	2.48%	1,736,582.00
4. Other Local Revenues	8600-8799	9,694,026.00	0.00%	9,694,026.00	0.00%	9,694,026.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	10,954,483.00	5.00%	11,502,207.00	0.00%	11,502,207.00
6. Total (Sum lines A1 thru A5c)		27,135,401.00	-0.89%	26,892,763.00	0.16%	26,934,788.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				9,963,727.00		9,418,547.00
b. Step & Column Adjustment				124,818.00		111,274.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(669,998.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,963,727.00	-5.47%	9,418,547.00	1.18%	9,529,821.00
2. Classified Salaries						
a. Base Salaries				4,497,703.00		4,314,146.00
b. Step & Column Adjustment				36,443.00		15,601.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(220,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,497,703.00	-4.08%	4,314,146.00	0.36%	4,329,747.00
3. Employee Benefits	3000-3999	5,869,353.00	6.64%	6,258,965.00	1.14%	6,330,123.00
4. Books and Supplies	4000-4999	727,144.00	-24.28%	550,566.00	25.06%	688,513.00
5. Services and Other Operating Expenditures	5000-5999	4,046,969.00	-22.95%	3,118,291.00	-9.43%	2,824,336.00
6. Capital Outlay	6000-6999	0.00	0.00%	1,201,743.00	0.00%	1,201,743.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	985,423.00	0.00%	985,423.00	0.00%	985,423.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,045,082.00	0.00%	1,045,082.00	0.00%	1,045,082.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		27,135,401.00	-0.89%	26,892,763.00	0.16%	26,934,788.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		0.00		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,985,277.11		3,985,277.11		3,985,277.11
2. Ending Fund Balance (Sum lines C and D1)		3,985,277.11		3,985,277.11		3,985,277.11
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,985,277.11		3,985,277.11		3,985,277.11
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
<b>(Line D3f must agree with line D2)</b>		3,985,277.11		3,985,277.11		3,985,277.11

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reduction of one time funds no longer available to fund extra hours (Salary Exp)						

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. LCPF/Revenue Limit Sources	8010-8099	96,409,216.00	2.44%	98,760,464.00	3.06%	101,778,004.00
2. Federal Revenues	8100-8299	4,126,105.00	-2.57%	4,019,973.00	0.00%	4,019,973.00
3. Other State Revenues	8300-8599	4,282,359.00	-14.88%	3,645,338.00	2.82%	3,748,032.00
4. Other Local Revenues	8600-8799	10,966,464.00	0.00%	10,966,464.00	0.00%	10,966,464.00
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%	(575,111.00)
6. Total (Sum lines A1 thru A5c)		115,784,144.00	1.39%	117,392,239.00	2.17%	119,937,362.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				54,590,829.00		54,535,920.00
b. Step & Column Adjustment				615,089.00		555,228.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(669,998.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	54,590,829.00	-0.10%	54,535,920.00	1.02%	55,091,148.00
2. Classified Salaries						
a. Base Salaries				19,054,268.00		18,965,676.00
b. Step & Column Adjustment				131,408.00		60,819.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(220,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,054,268.00	-0.46%	18,965,676.00	0.32%	19,026,495.00
3. Employee Benefits	3000-3999	28,692,476.00	7.55%	30,858,293.00	1.03%	31,177,216.00
4. Books and Supplies	4000-4999	3,701,918.00	-2.84%	3,596,735.00	5.72%	3,802,611.00
5. Services and Other Operating Expenditures	5000-5999	10,306,979.00	-7.55%	9,528,541.00	-1.58%	9,377,535.00
6. Capital Outlay	6000-6999	1,202,897.00	99.90%	2,404,640.00	0.00%	2,404,640.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,105,650.00	0.00%	2,105,650.00	0.00%	2,105,650.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(130,257.00)	0.00%	(130,257.00)	0.00%	(130,257.00)
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)		119,524,760.00	1.96%	121,865,198.00	0.81%	122,855,038.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(3,740,616.00)		(4,472,959.00)		(2,917,676.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		25,507,946.84		21,767,330.84		17,294,371.84
2. Ending Fund Balance (Sum lines C and D1)		21,767,330.84		17,294,371.84		14,376,695.84
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	183,283.00		183,283.00		183,283.00
b. Restricted	9740	3,985,277.11		3,985,277.11		3,985,277.11
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	2,495,733.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,585,743.00		3,655,956.00		3,702,904.00
2. Unassigned/Unappropriated	9790	11,517,294.73		9,469,855.73		6,505,231.73
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		21,767,330.84		17,294,371.84		14,376,695.84

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	3,585,743.00		3,655,956.00		3,702,904.00
c. Unassigned/Unappropriated	9790	11,517,294.73		9,469,855.73		6,505,231.73
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2e)		15,103,037.73		13,125,811.73		10,208,135.73
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.64%		10.77%		8.31%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		9,685.30		9,685.30		9,685.30
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		119,524,760.00		121,865,198.00		122,855,038.00
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)		119,524,760.00		121,865,198.00		122,855,038.00
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)		3,585,742.80		3,655,955.94		3,685,651.14
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,585,742.80		3,655,955.94		3,685,651.14
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,504,017.24	2,337,896.00	55.4%
5) TOTAL, REVENUES			1,504,017.24	2,337,896.00	55.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	67,810.00	69,847.00	3.0%
2) Classified Salaries		2000-2999	932,869.95	1,442,493.00	54.6%
3) Employee Benefits		3000-3999	470,785.09	825,356.00	75.3%
4) Books and Supplies		4000-4999	19,184.20	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	13,368.00	200.00	-98.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,504,017.24	2,337,896.00	55.4%
<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	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>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	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</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	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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</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	4,000.00	4,000.00	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	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,500,017.24	2,333,896.00	55.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,504,017.24</b>	<b>2,337,896.00</b>	<b>55.4%</b>
<b>TOTAL, REVENUES</b>			<b>1,504,017.24</b>	<b>2,337,896.00</b>	<b>55.4%</b>

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	67,810.00	69,847.00	3.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>67,810.00</b>	<b>69,847.00</b>	<b>3.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	109,740.00	141,028.00	28.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	65,406.82	105,407.00	61.2%
Other Classified Salaries		2900	757,723.13	1,196,058.00	57.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>932,869.95</b>	<b>1,442,493.00</b>	<b>54.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	7,301.44	11,819.00	61.9%
PERS		3201-3202	172,296.70	288,051.00	67.2%
OASDI/Medicare/Alternative		3301-3302	71,472.67	106,708.00	49.3%
Health and Welfare Benefits		3401-3402	191,410.22	359,846.00	88.0%
Unemployment Insurance		3501-3502	540.33	18,643.00	3350.3%
Workers' Compensation		3601-3602	24,713.73	37,239.00	50.7%
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	3,050.00	3,050.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>470,785.09</b>	<b>825,356.00</b>	<b>75.3%</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	19,184.20	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>19,184.20</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	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	200.00	200.00	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	13,168.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>13,368.00</b>	<b>200.00</b>	<b>-98.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	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>1,504,017.24</b>	<b>2,337,896.00</b>	<b>55.4%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</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 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>			<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</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	1,504,017.24	2,337,896.00	55.4%
5) TOTAL, REVENUES			1,504,017.24	2,337,896.00	55.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,319,666.24	2,114,031.00	60.2%
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		184,351.00	223,865.00	21.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,504,017.24	2,337,896.00	55.4%
<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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,553,551.00	1,700,000.00	-33.4%
3) Other State Revenue		8300-8599	200,000.00	135,000.00	-32.5%
4) Other Local Revenue		8600-8799	101,765.00	947,513.00	831.1%
5) TOTAL, REVENUES			2,855,316.00	2,782,513.00	-2.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,218,306.08	1,272,802.00	4.5%
3) Employee Benefits		3000-3999	463,111.40	549,800.00	18.7%
4) Books and Supplies		4000-4999	937,628.88	809,426.00	-13.7%
5) Services and Other Operating Expenditures		5000-5999	35,888.15	20,228.00	-43.6%
6) Capital Outlay		6000-6999	7,429.76	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,120.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	133,591.00	130,257.00	-2.5%
9) TOTAL, EXPENDITURES			2,799,075.27	2,782,513.00	-0.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			56,240.73	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>			56,240.73	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	370,986.28	427,227.01	15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			370,986.28	427,227.01	15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			370,986.28	427,227.01	15.2%
2) Ending Balance, June 30 (E + F1e)			427,227.01	427,227.01	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			409,330.97	409,330.97	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	17,896.04	17,896.04	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	2,553,551.00	1,700,000.00	-33.4%
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>2,553,551.00</b>	<b>1,700,000.00</b>	<b>-33.4%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	200,000.00	135,000.00	-32.5%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>200,000.00</b>	<b>135,000.00</b>	<b>-32.5%</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	100,365.00	946,113.00	842.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,400.00	1,400.00	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>101,765.00</b>	<b>947,513.00</b>	<b>831.1%</b>
<b>TOTAL, REVENUES</b>			<b>2,855,316.00</b>	<b>2,782,513.00</b>	<b>-2.5%</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	939,535.62	1,004,612.00	6.9%
Classified Supervisors' and Administrators' Salaries		2300	125,242.40	119,069.00	-4.9%
Clerical, Technical and Office Salaries		2400	131,663.60	146,921.00	11.6%
Other Classified Salaries		2900	21,864.46	2,200.00	-89.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,218,306.08</b>	<b>1,272,802.00</b>	<b>4.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	176,364.25	200,133.00	13.5%
OASDI/Medicare/Alternative		3301-3302	85,951.78	90,381.00	5.2%
Health and Welfare Benefits		3401-3402	170,118.00	212,038.00	24.6%
Unemployment Insurance		3501-3502	645.63	15,669.00	2326.9%
Workers' Compensation		3601-3602	30,031.74	31,579.00	5.2%
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>463,111.40</b>	<b>549,800.00</b>	<b>18.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	59,472.00	4,272.00	-92.8%
Noncapitalized Equipment		4400	23,389.84	3,500.00	-85.0%
Food		4700	854,767.04	801,654.00	-6.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>937,628.88</b>	<b>809,426.00</b>	<b>-13.7%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,100.00	1,500.00	-28.6%
Dues and Memberships		5300	1,093.97	1,050.00	-4.0%
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	8,500.00	420.00	-95.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,788.58	2,000.00	-28.3%
Professional/Consulting Services and Operating Expenditures		5800	21,405.60	15,258.00	-28.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>35,888.15</b>	<b>20,228.00</b>	<b>-43.6%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	7,429.76	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>7,429.76</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	3,120.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>3,120.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	133,591.00	130,257.00	-2.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>133,591.00</b>	<b>130,257.00</b>	<b>-2.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,799,075.27</b>	<b>2,782,513.00</b>	<b>-0.6%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</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</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	2,553,551.00	1,700,000.00	-33.4%
3) Other State Revenue		8300-8599	200,000.00	135,000.00	-32.5%
4) Other Local Revenue		8600-8799	101,765.00	947,513.00	831.1%
5) TOTAL, REVENUES			2,855,316.00	2,782,513.00	-2.5%
<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		2,514,111.27	2,488,417.00	-1.0%
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		133,591.00	130,257.00	-2.5%
8) Plant Services	8000-8999		148,253.00	163,839.00	10.5%
9) Other Outgo	9000-9999	Except 7600-7699	3,120.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			2,799,075.27	2,782,513.00	-0.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			56,240.73	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	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			56,240.73	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	370,986.28	427,227.01	15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			370,986.28	427,227.01	15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			370,986.28	427,227.01	15.2%
2) Ending Balance, June 30 (E + F1e)			427,227.01	427,227.01	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			409,330.97	409,330.97	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	17,896.04	17,896.04	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	270,414.17	270,414.17	0.0%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			270,414.17	270,414.17	0.0%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			270,414.17	270,414.17	0.0%
2) Ending Balance, June 30 (E + F1e)			270,414.17	270,414.17	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
		9712			
Prepaid Items			0.00	0.00	0.0%
		9713			
All Others			0.00	0.00	0.0%
		9719			
b) Restricted			0.00	0.00	0.0%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments			0.00	0.00	0.0%
		9760			
d) Assigned					
Other Assignments			270,414.17	270,414.17	0.0%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790			

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 LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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%

July 1 Budget  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<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%
<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 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>

July 1 Budget  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Function

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	270,414.17	270,414.17	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			270,414.17	270,414.17	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			270,414.17	270,414.17	0.0%
2) Ending Balance, June 30 (E + F1e)					
			270,414.17	270,414.17	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	270,414.17	270,414.17	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	312,005.85	305,000.00	-2.2%
5) TOTAL, REVENUES			312,005.85	305,000.00	-2.2%
<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	18,400.00	20,000.00	8.7%
5) Services and Other Operating Expenditures		5000-5999	15,000.00	15,000.00	0.0%
6) Capital Outlay		6000-6999	278,605.85	170,000.00	-39.0%
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			312,005.85	205,000.00	-34.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			0.00	100,000.00	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	100,000.00	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,552,292.84	2,552,292.84	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,552,292.84	2,552,292.84	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,552,292.84	2,552,292.84	0.0%
2) Ending Balance, June 30 (E + F1e)			2,552,292.84	2,652,292.84	3.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted			135,424.97	235,424.97	73.8%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	2,416,867.87	2,416,867.87	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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	5,000.00	5,000.00	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	307,005.85	300,000.00	-2.3%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>312,005.85</b>	<b>305,000.00</b>	<b>-2.2%</b>
<b>TOTAL, REVENUES</b>			<b>312,005.85</b>	<b>305,000.00</b>	<b>-2.2%</b>

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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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	18,400.00	20,000.00	8.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>18,400.00</b>	<b>20,000.00</b>	<b>8.7%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	15,000.00	15,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>15,000.00</b>	<b>15,000.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	84,005.85	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	94,600.00	75,000.00	-20.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	100,000.00	95,000.00	-5.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>278,605.85</b>	<b>170,000.00</b>	<b>-39.0%</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>TOTAL, EXPENDITURES</b>			<b>312,005.85</b>	<b>205,000.00</b>	<b>-34.3%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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> (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	312,005.85	305,000.00	-2.2%
5) TOTAL, REVENUES			312,005.85	305,000.00	-2.2%
<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		312,005.85	205,000.00	-34.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			312,005.85	205,000.00	-34.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	100,000.00	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	100,000.00	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,552,292.84	2,552,292.84	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,552,292.84	2,552,292.84	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,552,292.84	2,552,292.84	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	135,424.97	235,424.97	73.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,416,867.87	2,416,867.87	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	830,000.00	850,000.00	2.4%
5) TOTAL, REVENUES			830,000.00	850,000.00	2.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	184,382.00	212,922.00	15.5%
3) Employee Benefits		3000-3999	56,903.00	72,928.00	28.2%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	579,009.02	533,652.00	-7.8%
6) Capital Outlay		6000-6999	26,743.98	30,437.00	13.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			847,038.00	849,939.00	0.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(17,038.00)	61.00	-100.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(17,038.00)	61.00	-100.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,389,497.54	3,372,459.54	-0.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,389,497.54	3,372,459.54	-0.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,389,497.54	3,372,459.54	-0.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	3,372,459.54	3,372,520.54	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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	800,000.00	800,000.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30,000.00	50,000.00	66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>830,000.00</b>	<b>850,000.00</b>	<b>2.4%</b>
<b>TOTAL, REVENUES</b>			<b>830,000.00</b>	<b>850,000.00</b>	<b>2.4%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	184,382.00	212,922.00	15.5%
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>184,382.00</b>	<b>212,922.00</b>	<b>15.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	38,168.00	48,781.00	27.8%
OASDI/Medicare/Alternative		3301-3302	14,106.00	16,290.00	15.5%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	93.00	2,619.00	2716.1%
Workers' Compensation		3601-3602	4,536.00	5,238.00	15.5%
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>56,903.00</b>	<b>72,928.00</b>	<b>28.2%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	263,842.89	252,500.00	-4.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	53,351.00	34,654.00	-35.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	261,815.13	246,498.00	-5.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>579,009.02</b>	<b>533,652.00</b>	<b>-7.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	14,646.76	30,437.00	107.8%
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	12,097.22	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>26,743.98</b>	<b>30,437.00</b>	<b>13.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>847,038.00</b>	<b>849,939.00</b>	<b>0.3%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	830,000.00	850,000.00	2.4%
5) TOTAL, REVENUES			830,000.00	850,000.00	2.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		847,038.00	849,939.00	0.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			847,038.00	849,939.00	0.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(17,038.00)	61.00	-100.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(17,038.00)	61.00	-100.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,389,497.54	3,372,459.54	-0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,389,497.54	3,372,459.54	-0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,389,497.54	3,372,459.54	-0.5%
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	3,372,459.54	3,372,520.54	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,813,922.00	6,813,922.00	0.0%
5) TOTAL, REVENUES			6,813,922.00	6,813,922.00	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	8,568,155.00	8,568,155.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,568,155.00	8,568,155.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,754,233.00)	(1,754,233.00)	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>			(1,754,233.00)	(1,754,233.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	12,354,335.00	10,600,102.00	-14.2%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,354,335.00	10,600,102.00	-14.2%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,354,335.00	10,600,102.00	-14.2%
2) Ending Balance, June 30 (E + F1e)			10,600,102.00	8,845,869.00	-16.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	10,600,102.00	8,845,869.00	-16.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	6,416,550.00	6,416,550.00	0.0%
Unsecured Roll		8612	171,843.00	171,843.00	0.0%
Prior Years' Taxes		8613	27,712.00	27,712.00	0.0%
Supplemental Taxes		8614	67,001.00	67,001.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	48,834.00	48,834.00	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	81,982.00	81,982.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			6,813,922.00	6,813,922.00	0.0%
<b>TOTAL, REVENUES</b>			6,813,922.00	6,813,922.00	0.0%

July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	2,985,490.00	2,985,490.00	0.0%
Bond Interest and Other Service Charges		7434	5,582,665.00	5,582,665.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,568,155.00	8,568,155.00	0.0%
<b>TOTAL, EXPENDITURES</b>			<b>8,568,155.00</b>	<b>8,568,155.00</b>	<b>0.0%</b>



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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,813,922.00	6,813,922.00	0.0%
5) TOTAL, REVENUES			6,813,922.00	6,813,922.00	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>			6,813,922.00	6,813,922.00	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>			6,813,922.00	6,813,922.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,354,335.00	10,600,102.00	-14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,354,335.00	10,600,102.00	-14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,354,335.00	10,600,102.00	-14.2%
2) Ending Balance, June 30 (E + F1e)			10,600,102.00	8,845,869.00	-16.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,600,102.00	8,845,869.00	-16.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
<b>A. BEGINNING CASH</b>									
JUNE		23,535,999.00	21,306,913.00	16,938,783.00	11,744,818.00	8,637,046.00	6,444,582.00	10,124,803.00	10,379,880.00
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment									
Property Taxes		3,572,954.00	3,572,954.00	6,431,317.00	6,431,317.00	6,431,317.00	6,431,317.00	6,431,317.00	6,431,317.00
Miscellaneous Funds			499,003.00			249,501.00	5,489,030.00	2,245,512.00	2,245,512.00
Federal Revenue							82,405.00	0.00	906,458.00
Other State Revenue						119,582.00	797,214.00	0.00	398,607.00
Other Local Revenue		103,992.00	415,970.00	519,962.00	727,947.00	935,932.00	623,955.00	1,247,910.00	831,940.00
Interfund Transfers In									
All Other Financing Sources									
<b>TOTAL RECEIPTS</b>		3,676,946.00	4,487,927.00	6,951,279.00	7,159,264.00	7,376,332.00	13,423,921.00	9,924,739.00	10,813,834.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries		3,821,358.00	4,367,266.00	4,913,175.00	4,367,266.00	4,367,266.00	4,367,266.00	4,367,266.00	5,459,083.00
Classified Salaries		381,085.00	1,333,799.00	1,905,427.00	1,714,884.00	1,714,884.00	1,714,884.00	1,714,884.00	1,905,427.00
Employee Benefits		1,147,699.00	1,721,549.00	2,582,323.00	2,582,323.00	2,582,323.00	2,582,323.00	2,582,323.00	2,582,323.00
Books and Supplies		74,038.00	333,173.00	407,211.00	296,153.00	370,192.00	185,096.00	111,058.00	333,173.00
Services		206,140.00	824,558.00	2,061,396.00	1,030,698.00	618,419.00	618,419.00	618,419.00	618,419.00
Capital Outlay		100,241.00	100,241.00	100,241.00	100,241.00	100,241.00	100,241.00	100,241.00	100,241.00
Other Outgo		175,471.00	175,471.00	175,471.00	175,471.00	175,471.00	175,471.00	175,471.00	175,471.00
Interfund Transfers Out									
All Other Financing Uses									
<b>TOTAL DISBURSEMENTS</b>		5,906,032.00	8,856,057.00	12,145,244.00	10,267,036.00	9,928,796.00	9,743,700.00	9,669,662.00	11,174,137.00
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not In Treasury									
Accounts Receivable									
Due From Other Funds									
Stores									
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable									
Due To Other Funds									
Current Loans									
Unearned Revenues									
Deferred Inflows of Resources									
<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Nonoperating</b>									
Suspense Clearing									
<b>TOTAL BALANCE SHEET ITEMS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
		(2,229,086.00)	(4,368,130.00)	(5,193,965.00)	(3,107,772.00)	(2,192,464.00)	3,680,221.00	255,077.00	(360,303.00)
<b>F. ENDING CASH (A + E)</b>		21,306,913.00	16,938,783.00	11,744,818.00	8,637,046.00	6,444,582.00	10,124,803.00	10,379,890.00	10,019,577.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

ESTIMATES THROUGH THE MONTH OF	Object	Budget Year (1)					TOTAL	BUDGET
		March	April	May	June	Accruals		
<b>A. BEGINNING CASH</b>	JUNE							
<b>B. RECEIPTS</b>		10,019,577.00	8,427,025.00	8,795,860.00	11,841,773.00			
LFFF/Revenue Limit Sources								
Principal Apportionment	8010-8019	6,431,317.00	6,431,317.00	6,431,317.00	6,431,320.00		71,459,081.00	71,459,081.00
Property Taxes	8020-8079							
Miscellaneous Funds	8080-8099		2,744,515.00	5,489,030.00	5,988,032.00		24,950,135.00	24,950,135.00
Federal Revenue	8100-8299	576,837.00	0.00	0.00	2,560,405.00		0.00	0.00
Other State Revenue	8300-8599	478,329.00	478,329.00	398,607.00	1,611,691.00		4,126,105.00	4,126,105.00
Other Local Revenue	8600-8799	1,039,925.00	1,351,902.00	935,932.00	2,231,097.00		4,282,359.00	4,282,359.00
Interfund Transfers In	8910-8929						10,966,464.00	10,966,464.00
All Other Financing Sources	8930-8979						0.00	0.00
<b>TOTAL RECEIPTS</b>		8,526,408.00	11,006,063.00	13,254,886.00	18,822,545.00	0.00	115,784,144.00	115,784,144.00
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	1000-1999	4,367,266.00	4,367,266.00	4,367,266.00	5,459,085.00		54,590,829.00	54,590,829.00
Classified Salaries	2000-2999	1,714,884.00	1,714,884.00	1,714,884.00	1,524,341.00		19,054,267.00	19,054,267.00
Employee Benefits	3000-3999	2,582,323.00	2,582,323.00	2,582,323.00	2,582,321.00		28,692,476.00	28,692,476.00
Books and Supplies	4000-4999	148,077.00	666,345.00	444,230.00	333,172.00		3,701,918.00	3,701,918.00
Services	5000-5999	1,030,698.00	1,030,698.00	824,558.00	824,557.00		10,306,979.00	10,306,979.00
Capital Outlay	6000-6599	100,241.00	100,241.00	100,241.00	100,246.00		1,202,897.00	1,202,897.00
Other Outgo	7000-7499	175,471.00	175,471.00	175,471.00	45,212.00		1,975,393.00	1,975,393.00
Interfund Transfers Out	7600-7629						0.00	0.00
All Other Financing Uses	7630-7699						0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		10,118,960.00	10,637,228.00	10,208,973.00	10,868,934.00	0.00	119,524,759.00	119,524,760.00
<b>D. BALANCE SHEET ITEMS</b>								
<b>Assets and Deferred Outflows</b>								
Cash Not in Treasury	9111-9199						0.00	0.00
Accounts Receivable	9200-9299						0.00	0.00
Due From Other Funds	9310						0.00	0.00
Stores	9320						0.00	0.00
Prepaid Expenditures	9330						0.00	0.00
Other Current Assets	9340						0.00	0.00
Deferred Outflows of Resources	9490				0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Liabilities and Deferred Inflows</b>								
Accounts Payable	9500-9599						0.00	0.00
Due To Other Funds	9610						0.00	0.00
Current Loans	9640						0.00	0.00
Unearned Revenues	9650						0.00	0.00
Deferred Inflows of Resources	9690				0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating							0.00	0.00
Suspense Clearing	9910						0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(1,592,552.00)	368,835.00	3,045,913.00	7,953,611.00	0.00	(3,740,615.00)	(3,740,615.00)
<b>F. ENDING CASH (A + E)</b>		8,427,025.00	8,795,860.00	11,841,773.00	19,795,384.00			
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							19,795,384.00	19,795,384.00

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	2021-22 Budget											
			July	August	September	October	November	December	January	February				
A. BEGINNING CASH	JUNE		19,795,384.00	17,408,729.00	12,962,704.00	7,883,539.00	4,419,476.00	2,066,273.00	5,996,262.00	4,982,200.00				
B. RECEIPTS														
LCFF/Revenue Limit Sources	8010-8019		3,573,204.00	3,573,204.00	6,431,767.00	6,431,766.00	6,431,766.00	6,431,766.00	6,431,766.00	6,431,766.00	6,431,766.00	6,431,766.00	6,431,766.00	
Principal Apportionment	8020-8079													
Property Taxes	8080-8099		545,928.00	0.00	0.00	0.00	272,964.00	6,005,206.00	2,456,675.00	2,456,675.00	2,456,675.00	2,456,675.00	2,456,675.00	
Miscellaneous Funds	8100-8299													
Federal Revenue	8300-8598													
Other State Revenue	8600-8799													
Other Local Revenue	8910-8929		109,665.00	438,659.00	548,323.00	767,652.00	986,982.00	657,988.00						
Interfund Transfers In	8930-8979													
All Other Financing Sources														
TOTAL RECEIPTS			3,682,869.00	4,557,791.00	6,980,090.00	7,199,419.00	7,801,072.00	13,904,427.00	8,888,441.00	10,137,389.00				
C. DISBURSEMENTS														
Certificated Salaries	1000-1999		3,817,514.00	4,362,874.00	4,908,234.00	4,362,874.00	4,362,874.00	4,362,874.00	4,362,874.00	4,362,874.00	4,362,874.00	4,362,874.00	5,453,592.00	
Classified Salaries	2000-2999		379,314.00	1,327,597.00	1,896,568.00	1,706,911.00	1,706,911.00	1,706,911.00	1,706,911.00	1,706,911.00	1,706,911.00	1,706,911.00	1,896,568.00	
Employee Benefits	3000-3999		1,234,332.00	1,851,498.00	2,777,246.00	2,777,246.00	2,777,246.00	2,777,246.00	2,777,246.00	2,777,246.00	2,777,246.00	2,777,246.00	2,777,246.00	
Books and Supplies	4000-4999		71,935.00	323,706.00	395,641.00	287,739.00	359,674.00	179,837.00	107,902.00	323,706.00				
Services	5000-5999		190,571.00	762,283.00	1,905,708.00	952,854.00	571,712.00	571,712.00	571,712.00	571,712.00	571,712.00	571,712.00	323,706.00	
Capital Outlay	6000-6599		200,387.00	200,387.00	200,387.00	200,387.00	200,387.00	200,387.00	200,387.00	200,387.00	200,387.00	200,387.00	200,387.00	
Other Outgo	7000-7499		175,471.00	175,471.00	175,471.00	175,471.00	175,471.00	175,471.00	175,471.00	175,471.00	175,471.00	175,471.00	175,471.00	
Interfund Transfers Out	7600-7629													
All Other Financing Uses	7630-7699													
TOTAL DISBURSEMENTS			6,069,524.00	9,003,816.00	12,259,255.00	10,463,482.00	10,154,275.00	9,974,438.00	9,902,503.00	11,398,682.00				
D. BALANCE SHEET ITEMS														
Assets and Deferred Outflows														
Cash Not in Treasury	9110-9199													
Accounts Receivable	9200-9299													
Due From Other Funds	9310													
Stores	9320													
Prepaid Expenditures	9330													
Other Current Assets	9340													
Deferred Outflows of Resources	9490													
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows														
Accounts Payable	9500-9599													
Due To Other Funds	9610													
Current Loans	9640													
Unearned Revenues	9650													
Deferred Inflows of Resources	9690													
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating														
Suspense Clearing	9910													
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)			(2,386,655.00)	(4,446,025.00)	(5,279,165.00)	(3,264,063.00)	(2,353,203.00)	3,929,989.00	(1,014,062.00)	(1,261,293.00)				
F. ENDING CASH (A + E)			17,408,729.00	12,962,704.00	7,683,539.00	4,419,476.00	2,066,273.00	5,996,262.00	4,982,200.00	3,720,907.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS														

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>A. BEGINNING CASH</b>	JUNE	3,720,907.00	830,298.00	(121,047.00)	2,263,679.00				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources	8010-8019	6,431,766.00	6,431,766.00	6,431,766.00	6,431,769.00			71,464,073.00	71,464,073.00
Principal Apportionment	8020-8079	0.00	3,002,603.00	6,005,206.00	6,551,133.00			27,296,390.00	27,296,390.00
Property Taxes	8080-8099							0.00	
Miscellaneous Funds	8100-8299	562,796.00			2,492,383.00			4,019,972.00	4,019,973.00
Federal Revenue	8300-8599	437,441.00	437,441.00	364,534.00	1,202,962.00			3,645,338.00	3,645,338.00
Other State Revenue	8600-8799							3,509,269.00	10,966,464.00
Other Local Revenue	8910-8929							0.00	
Interfund Transfers In	8930-8979							0.00	
All Other Financing Sources								0.00	
<b>TOTAL RECEIPTS</b>		7,432,003.00	9,871,810.00	12,801,506.00	16,678,247.00	0.00	0.00	109,935,064.00	117,392,239.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	4,362,874.00	4,362,874.00	4,362,874.00	5,453,588.00			54,535,920.00	54,535,920.00
Classified Salaries	2000-2999	1,709,911.00	1,706,911.00	1,706,911.00	1,517,252.00			18,968,676.00	18,968,676.00
Employee Benefits	3000-3999	2,777,246.00	2,777,246.00	2,777,246.00	2,777,249.00			30,858,293.00	30,858,293.00
Books and Supplies	4000-4999	143,869.00	647,412.00	431,608.00	323,706.00			3,596,735.00	3,596,735.00
Services	5000-5999	952,854.00	952,854.00	762,283.00	762,286.00			9,528,541.00	9,528,541.00
Capital Outlay	6000-6599	200,387.00	200,387.00	200,387.00	200,383.00			2,404,640.00	2,404,640.00
Other Outgo	7000-7499	175,471.00	175,471.00	175,471.00	175,469.00			2,105,650.00	2,105,650.00
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
<b>TOTAL DISBURSEMENTS</b>		10,322,612.00	10,823,155.00	10,416,760.00	11,209,933.00	0.00	0.00	121,998,455.00	121,998,455.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating								0.00	
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(2,890,609.00)	(951,345.00)	2,384,726.00	5,468,314.00	0.00	0.00	(12,063,391.00)	(4,603,216.00)
<b>F. ENDING CASH (A + E)</b>		830,298.00	(121,047.00)	2,263,679.00	7,731,993.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								7,731,993.00	

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	54,041,739.07	301	0.00	303	54,041,739.07	305	1,632,929.63	1,624,779.61	307	52,416,959.46	309
2000 - Classified Salaries	19,239,399.71	311	206.00	313	19,239,193.71	315	1,081,614.09	2,123,564.00	317	17,115,629.71	319
3000 - Employee Benefits	24,819,567.55	321	27,716.00	323	24,791,851.55	325	555,210.35	951,411.00	327	23,840,440.55	329
4000 - Books, Supplies Equip Replace. (6500)	14,476,547.43	331	11,871.12	333	14,464,676.31	335	267,895.67	775,000.00	337	13,689,676.31	339
5000 - Services... & 7300 - Indirect Costs	12,807,339.82	341	222,921.01	343	12,584,418.81	345	4,296,357.01	4,491,576.00	347	8,092,842.81	349
TOTAL					125,121,879.45	365	TOTAL		115,155,548.84	369	

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			0.00
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			55.00%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.00%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	115,155,548.84
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Categorical programs not including InClassroom Costs	



Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	54,590,829.00	301	0.00	303	54,590,829.00	305	1,476,936.00		307	53,113,893.00	309
2000 - Classified Salaries	19,054,268.00	311	78,206.00	313	18,976,062.00	315	1,226,461.00		317	17,749,601.00	319
3000 - Employee Benefits	28,692,476.00	321	51,471.00	323	28,641,005.00	325	632,817.00		327	28,008,188.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,766,918.00	331	2,161.00	333	3,764,757.00	335	301,011.00		337	3,463,746.00	339
5000 - Services... & 7300 - Indirect Costs	10,176,722.00	341	226,667.00	343	9,950,055.00	345	3,314,860.00		347	6,635,195.00	349
<b>TOTAL</b>					<b>115,922,708.00</b>	<b>365</b>			<b>TOTAL</b>	<b>108,970,623.00</b>	<b>369</b>

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			60.56%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	60.56%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	108,970,623.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	9,685	9,757		
Charter School				
<b>Total ADA</b>	<b>9,685</b>	<b>9,757</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2019-20)				
District Regular	9,685	9,697		
Charter School				
<b>Total ADA</b>	<b>9,685</b>	<b>9,697</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2020-21)				
District Regular	9,685	9,685		
Charter School		0		
<b>Total ADA</b>	<b>9,685</b>	<b>9,685</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2021-22)				
District Regular	9,685			
Charter School	0			
<b>Total ADA</b>	<b>9,685</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	10,038	10,055		
Charter School				
<b>Total Enrollment</b>	<b>10,038</b>	<b>10,055</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2019-20)				
District Regular	10,038	10,039		
Charter School				
<b>Total Enrollment</b>	<b>10,038</b>	<b>10,039</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2020-21)				
District Regular	10,038	10,038		
Charter School				
<b>Total Enrollment</b>	<b>10,038</b>	<b>10,038</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2021-22)				
District Regular	10,038			
Charter School				
<b>Total Enrollment</b>	<b>10,038</b>			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	9,674	10,055	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>9,674</b>	<b>10,055</b>	<b>96.2%</b>
Second Prior Year (2019-20)			
District Regular	9,684	10,039	
Charter School			
<b>Total ADA/Enrollment</b>	<b>9,684</b>	<b>10,039</b>	<b>96.5%</b>
First Prior Year (2020-21)			
District Regular	9,685	10,038	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>9,685</b>	<b>10,038</b>	<b>96.5%</b>
Historical Average Ratio:			96.4%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **96.9%**

**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	9,685	10,038		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>9,685</b>	<b>10,038</b>	<b>96.5%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular				
Charter School				
<b>Total ADA/Enrollment</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular				
Charter School				
<b>Total ADA/Enrollment</b>	<b>0</b>	<b>0</b>	<b>0.0%</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)	9,685.30	9,685.30	9,685.30	9,685.30
b. Prior Year ADA (Funded)		9,685.30	9,685.30	9,685.30
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		91,922,207.00	96,409,216.00	98,760,464.00
b1. COLA percentage		0.00%	5.07%	2.48%
b2. COLA amount (proxy for purposes of this criterion)		0.00	4,887,947.25	2,449,259.51
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	5.07%	2.48%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>		0.00%	5.07%	2.48%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>-1.00% to 1.00%</b>	<b>4.07% to 6.07%</b>	<b>1.48% to 3.48%</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)	24,950,135.00	24,950,135.00		
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	91,922,207.00	96,409,216.00	98,760,464.00	101,778,004.00
District's Projected Change in LCFF Revenue:		4.88%	2.44%	3.06%
<b>LCFF Revenue Standard:</b>		<b>-1.00% to 1.00%</b>	<b>4.07% to 6.07%</b>	<b>1.48% to 3.48%</b>
<b>Status:</b>		Not Met	Not Met	Met

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

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

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

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

Based on estimated COLA %'s and no drop in ADA

**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)	76,343,789.82	87,172,440.95	87.6%
Second Prior Year (2019-20)	80,400,370.52	90,771,813.03	88.6%
First Prior Year (2020-21)	76,282,115.43	88,378,537.67	86.3%
	Historical Average Ratio:		87.5%

  

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.5% to 90.5%	84.5% to 90.5%	84.5% to 90.5%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2021-22)	82,006,790.00	92,389,359.00	88.8%	Met
1st Subsequent Year (2022-23)	84,368,231.00	94,972,435.00	88.8%	Met
2nd Subsequent Year (2023-24)	85,105,168.00	95,920,250.00	88.7%	Met

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

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

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

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

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.00%	5.07%	2.48%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-4.93% to 15.07%	-7.52% to 12.48%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	07% to 10.07%	-2.52% to 7.48%

**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)	9,740,732.10		
Budget Year (2021-22)	4,126,105.00	-57.64%	Yes
1st Subsequent Year (2022-23)	4,019,973.00	-2.57%	Yes
2nd Subsequent Year (2023-24)	4,019,973.00	0.00%	No

**Explanation:**  
(required if Yes)

Actual revenues budgeted once received

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2020-21)	11,121,592.00		
Budget Year (2021-22)	4,282,359.00	-61.50%	Yes
1st Subsequent Year (2022-23)	3,645,338.00	-14.88%	Yes
2nd Subsequent Year (2023-24)	3,748,032.00	2.82%	No

**Explanation:**  
(required if Yes)

Other State Revenue budgeted once received (MAA Revenue)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2020-21)	10,857,799.57		
Budget Year (2021-22)	10,966,464.00	1.00%	No
1st Subsequent Year (2022-23)	10,966,464.00	0.00%	Yes
2nd Subsequent Year (2023-24)	10,966,464.00	0.00%	No

**Explanation:**  
(required if Yes)

Other local revenues budgeted once received

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2020-21)	14,338,826.46		
Budget Year (2021-22)	3,701,918.00	-74.18%	Yes
1st Subsequent Year (2022-23)	3,596,735.00	-2.84%	Yes
2nd Subsequent Year (2023-24)	3,802,611.00	5.72%	No

**Explanation:**  
(required if Yes)

Carryover from 2019-20 is included in 2020-21 object 4397. There is no carryover in future years.



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

First Prior Year (2020-21)	12,940,930.82		
Budget Year (2021-22)	10,306,979.00	-20.35%	Yes
1st Subsequent Year (2022-23)	9,528,541.00	-7.55%	Yes
2nd Subsequent Year (2023-24)	9,377,535.00	-1.58%	No

**Explanation:**  
(required if Yes)

Expenditures funded with donations and abatements is not added to budget until received.

**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)	31,720,123.67		
Budget Year (2021-22)	19,374,928.00	-38.92%	Not Met
1st Subsequent Year (2022-23)	18,631,775.00	-3.84%	Met
2nd Subsequent Year (2023-24)	18,734,469.00	0.55%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2020-21)	27,279,757.28		
Budget Year (2021-22)	14,008,897.00	-48.65%	Not Met
1st Subsequent Year (2022-23)	13,125,276.00	-6.31%	Not Met
2nd Subsequent Year (2023-24)	13,180,146.00	0.42%	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)

Actual revenues budgeted once received

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

Other State Revenue budgeted once received (MAA Revenue)

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

Other local revenues budgeted once received

- 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)

Carryover from 2019-20 is included in 2020-21 object 4397. There is no carryover in future years.

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

Expenditures funded with donations and abatements is not added to budget until received.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)	119,524,760.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	119,524,760.00	3,585,742.80	0.00	Not 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:

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

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

RMA expenditures are tracked in resource 08150.0, and goals 00021 & 00022

**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)	3,355,782.00	3,546,707.97	3,863,091.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	17,656,312.05	15,885,166.56	14,980,562.73
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)	21,012,094.05	19,431,874.53	18,843,653.73
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	111,859,416.65	118,223,598.90	128,769,697.23
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)	111,859,416.65	118,223,598.90	128,769,697.23
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	18.8%	16.4%	14.6%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>6.3%</b>	<b>5.5%</b>	<b>4.9%</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)	2,560,099.40	87,172,440.95	N/A	Met
Second Prior Year (2019-20)	(1,070,874.45)	91,199,033.56	1.2%	Met
First Prior Year (2020-21)	(4,492,868.51)	88,378,537.67	5.1%	Not Met
Budget Year (2021-22) (Information only)	(3,740,616.00)	92,389,359.00		

**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)	20,721,389.00	24,526,313.29	N/A	Met
Second Prior Year (2019-20)	23,550,327.00	27,086,412.69	N/A	Met
First Prior Year (2020-21)	22,990,304.00	26,015,538.24	N/A	Met
Budget Year (2021-22) (Information only)	21,522,669.73			

<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.)	9,685	9,685	9,685
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	119,524,760.00	121,865,198.00	122,855,038.00
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)	119,524,760.00	121,865,198.00	122,855,038.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,585,742.80	3,655,955.94	3,685,651.14
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>3,585,742.80</b>	<b>3,655,955.94</b>	<b>3,685,651.14</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,585,743.00	3,655,956.00	3,702,904.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	11,517,294.73	9,469,855.73	6,505,231.73
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	15,103,037.73	13,125,811.73	10,208,135.73
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.64%	10.77%	8.31%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>3,585,742.80</b>	<b>3,655,955.94</b>	<b>3,685,651.14</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

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

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2020-21)	(11,087,218.41)			
Budget Year (2021-22)	(10,954,483.00)	(132,735.41)	-1.2%	Met
1st Subsequent Year (2022-23)	(12,553,064.00)	1,598,581.00	14.6%	Not Met
2nd Subsequent Year (2023-24)	(12,553,064.00)	0.00	0.0%	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)	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

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

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

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

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

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

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

increase will be addressed in future years when more information is available.

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

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

--

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

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


**S6. Long-term Commitments**

Identify all existing and new multiyear 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	16	Fund 01 - General Fund	Fund 01-General Fund	75,877
Certificates of Participation				
General Obligation Bonds	16	Fund 01 - General Fund	Fund 01 - General Fund	121,341,173
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
	14	Fund 01 - General Fund	Fund 01 - General Fund	10,497,540
<b>TOTAL:</b>				<b>131,914,590</b>

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	114,780	114,780	114,780	114,780
Certificates of Participation	0	0	0	0
General Obligation Bonds	3,874,685	3,874,685	3,874,685	3,874,685
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

	1,079,766	1,079,766	1,079,766	1,079,766
<b>Total Annual Payments:</b>	<b>5,069,231</b>	<b>5,069,231</b>	<b>5,069,231</b>	<b>5,069,231</b>
<b>Has total annual payment increased over prior year (2020-21)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

No

2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	0	267,129

4. OPEB Liabilities

a. Total OPEB liability	26,981,122.00
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	26,981,122.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2020

5. OPEB Contributions

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	1,726,364.00	1,726,364.00	1,726,364.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	26,359.00	26,359.00	26,359.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	402,407.00	402,407.00	402,407.00
d. Number of retirees receiving OPEB benefits	189	189	189

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

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

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

Yes
-----

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

--

3. Self-Insurance Liabilities

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

	0.00
	0.00

4. Self-Insurance Contributions

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	2,038,212.00	2,038,212.00	2,038,212.00
	2,038,212.00	2,038,212.00	2,038,212.00

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	481.0	481.0	481.0	481.0

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

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

Yes
-----

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

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

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

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Negotiations Settled

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

May 12, 2021
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2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

Yes
-----

If Yes, date of Superintendent and CBO certification:

May 12, 2021
--------------

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

Yes
-----

If Yes, date of budget revision board adoption:

Jun 16, 2021
--------------

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)?	Yes	Yes	Yes

**One Year Agreement**

Total cost of salary settlement			
---------------------------------	--	--	--

% change in salary schedule from prior year or

--

**Multiyear Agreement**

Total cost of salary settlement			
---------------------------------	--	--	--

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

--	--	--

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

--

**Negotiations Not Settled**

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

**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:


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

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

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

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

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

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

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

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


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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	364.6	364.6	364.6	364.6

**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.

Yes

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

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

Negotiations Settled

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

May 12, 2021

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:

Yes  
May 12, 2021

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:

Yes  
Jun 16, 2021

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**

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Total cost of salary settlement			
% change in salary schedule from prior year or			

**Multiyear Agreement**

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

7. Amount included for any tentative salary schedule increases

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



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

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

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

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

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


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

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

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

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

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

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

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

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

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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	75.0	75.0	75.0	75.0

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

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes	Yes
336,700	336,700	336,700	336,700
3.0%	0.0%	0.0%	0.0%

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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?   | <input type="text" value="No"/> |
| A2. Is the system of personnel position control independent from the payroll system?   | <input type="text" value="No"/> |
| 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)   | <input type="text" value="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?  | <input type="text" value="No"/> |
| A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <input type="text" value="No"/> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?  | <input type="text" value="No"/> |
| A7. Is the district's financial system independent of the county office system?  | <input type="text" value="No"/> |
| 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)   | <input type="text" value="No"/> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?  | <input type="text" value="No"/> |

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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SACS2021 Financial Reporting Software - 2021.1.0  
6/8/2021 3:05:25 PM

19-64329-0000000

July 1 Budget  
2020-21 Estimated Actuals  
Technical Review Checks

Bonita Unified

Los Angeles County

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

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

### IMPORT CHECKS

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

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

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

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

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

### SUPPLEMENTAL CHECKS

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

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

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

### EXPORT CHECKS

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

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

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

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

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

Checks Completed.



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July 1 Budget  
2021-22 Budget  
Technical Review Checks

Bonita Unified

Los Angeles County

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

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

### IMPORT CHECKS

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

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

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

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

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

## EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.