



RUSD

**RIVERSIDE UNIFIED
SCHOOL DISTRICT**

2021-2022 **ADOPTED BUDGET**



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OUR DISTRICT

With schools dating back to the 1870s, the award-winning **Riverside Unified School District** (RUSD) is the 16th largest school district in California. RUSD educates approximately 42,000 students across 50 schools in Riverside. The District serves a large portion of Riverside as well as the unincorporated areas of Highgrove and Woodcrest. In 2021/2022, RUSD will be led by its 12th Superintendent, Ms. Renee Hill, and is governed by a Board of Education comprised of publicly elected officials who serve five different trustee areas.

MISSION

Riverside Unified School District provides engaging, innovative, and equitable learning experiences for all students.



VALUES

Community

We work diligently to build bridges between our schools and community in order to create rich learning experiences and opportunities for all. Strategic connections with our partners are core to the success of our District.

Engagement

RUSD is committed to creating an engaging learning environment that promotes curriculum, programs, physical spaces, and the development of relationships that enable students to feel welcome, connected and inspired.

Equity

We are committed to implementing inclusive practices and policies that honor the rich diversity of our District and the greater region. With a focus on positive outcomes for all, we will work diligently to ensure all students have their needs met, strengths fostered, and graduate prepared for success.

Excellence

We value lifelong learning, personal integrity, achievement and accomplishment. We seek to inspire and empower students to reach their highest potential.

Innovation

RUSD is future-oriented in the design of its schools and educational programs. Personalization, creativity, and technology are central to the District's approach to preparing students for an increasingly fast-paced world.

Well-being

We cultivate graduates who succeed academically, are physically and mentally healthy, and are active and engaged citizens. The District strives to create safe and multidimensional educational environments that support students' development as they become well-rounded individuals.

RIVERSIDE UNIFIED SCHOOL DISTRICT

BOARD OF EDUCATION



Mr. Thomas R. Hunt
President



Mr. Brent Lee
Vice President



Dr. Angelo Farooq
Clerk



Mrs. Kathy Allavie
Member



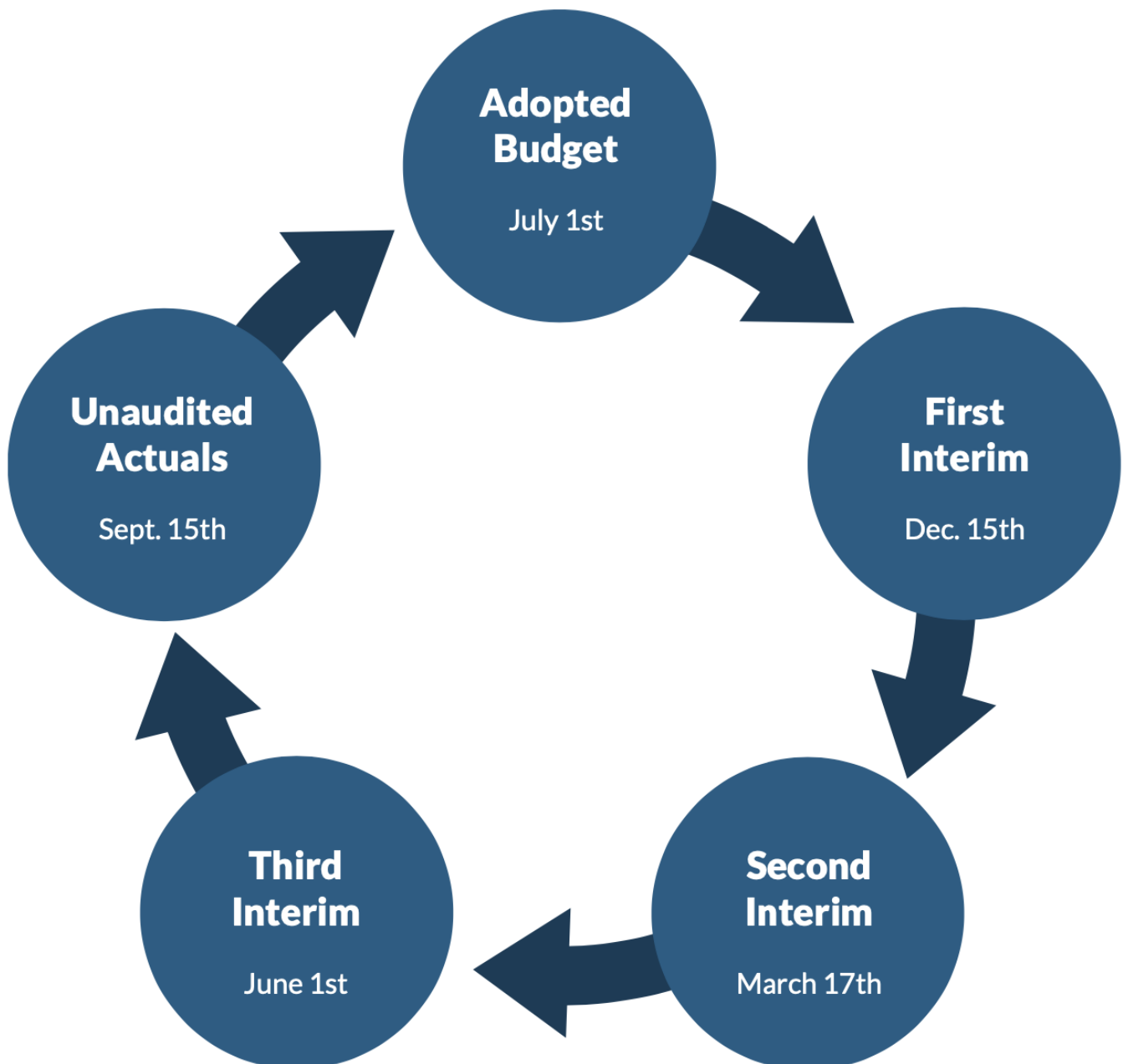
Mr. Dale Kinnear
Member



Ms. Renee Hill
Superintendent

BUDGET CYCLE

The Riverside Unified School District budget is a continuing cycle of planning, updating and reporting. The District's initial budget is for the fiscal year July 1 through June 30 and is adopted by July 1st. Updates are made to the initial budget throughout the fiscal year, and officially adopted with the First Period Interim Financial Report and the Second Period Interim Financial Report. If needed, a Third Period Interim Financial Report can be done.



BUDGET POLICY

BP 3100(a)

The Board of Education recognizes its critical responsibility for adopting a sound budget for each fiscal year which is aligned with the district's vision, goals, priorities, local control and accountability plan (LCAP), and other comprehensive plans. The district budget shall guide decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the district.

(cf. 0000 - Vision)

(cf. 0200 - Goals for the School District)

(cf. 0400 - Comprehensive Plans)

(cf. 0460 - Local Control and Accountability Plan) (cf. 3300 - Expenditures and Purchases)

(cf. 3460 - Financial Reports and Accountability) (cf. 9000 - Role of the Board)

The district budget shall show a complete plan and itemized statement of all proposed expenditures and all estimated revenues for the following fiscal year, together with a comparison of revenues and expenditures for the current fiscal year. The budget shall also include the appropriations limit and the total annual appropriations subject to limitation as determined pursuant to Government Code 7900- 7914. (Education Code 42122)

Budget Development and Adoption Process

In order to provide guidance in the development of the budget, the Board shall annually establish budget priorities based on identified district needs and goals and on realistic projections of available funds.

The Superintendent or designee shall oversee the preparation of a proposed district budget for approval by the Board and shall involve appropriate staff in the development of budget projections.

The Board shall hold a public hearing on the proposed budget in accordance with Education Code 42103 and 42127.

(cf. 9320 - Meetings and Notices)

(cf. 9322 - Agenda/Meeting Materials)

(cf. 9323 - Meeting Conduct)

The Board shall adopt the district budget on or before July 1 of each year. (Education Code 42127)

At a public meeting held on a date after the public hearing on the budget, the Board shall adopt the budget following its adoption of the LCAP or an annual update to the LCAP at the same meeting. The budget shall include the expenditures necessary to implement the LCAP or the annual update to the LCAP. (Education Code 42127)

BUDGET POLICY

BP 3100(b)

The budget that is formally adopted by the Board shall adhere to the state's Standardized Account Code Structure as prescribed by the Superintendent of Public Instruction. (Education Code 42126, 42127)

The Superintendent or designee may supplement this format with additional information as necessary to effectively communicate the budget to the Board, staff, and public. No later than five days after the Board adopts the district budget or by July 1, whichever occurs first, the Board shall file with the County Superintendent of Schools the adopted district budget and supporting data. The budget and supporting data shall be maintained and made available for public review. (Education Code 42127)

(cf. 1340 - Access to District Records)

If the County Superintendent disapproves or conditionally approves the district's budget, the Board shall review and respond to his/her recommendations at a public meeting on or before October 8. The response shall include any revisions to the adopted budget and any other proposed actions to be taken as a result of those recommendations. (Education Code 42127)

Budget Advisory Committee

The Superintendent or designee may appoint a budget advisory committee composed of staff, Board representatives, and/or members of the community and parent groups.

The committee shall submit recommendations during the budget development process and its duties shall be assigned each year based on district needs. All recommendations of the committee shall be advisory only and shall not be binding on the Board.

(cf. 1220 - Citizen Advisory Committees)

(cf. 2230 - Representative and Deliberative Groups) (cf. 3350 - B Expenses)

(cf. 9130 - Board Committees)

(cf. 9140 - Board Representatives)

Budget Criteria and Standards

The Superintendent or designee shall develop a district budget in accordance with state criteria and standards specified in 5 CCR 15440-15450 as they relate to projections of average daily attendance (ADA), enrollment, ratio of ADA to enrollment, local control funding formula revenue, salaries and benefits, other revenues and expenditures, facilities maintenance, deficit spending, unrestricted general fund balance, and reserves. In addition, he/she shall provide the supplemental information specified in 5 CCR 15451 which addresses the methodology and budget assumptions used, contingent liabilities, use of one-time revenues for ongoing expenditures, use of ongoing revenues for one-time expenditures, contingent revenues, contributions, long-term commitments, unfunded liabilities, status of collective bargaining agreements, the LCAP, and LCAP expenditures. (Education Code 33128, 33128.3, 33129, 42127.01; 5 CCR 15440-15451)

BUDGET POLICY

BP 3100(b)

The district budget shall provide for increasing or improving services for unduplicated students at least in proportion to the increase in funds apportioned on the basis of the number and concentration of unduplicated students. Unduplicated students are students who are eligible for free or reduced-price meals, English learners, and/or foster youth. (Education Code 42238.07; 5 CCR 15496)

(cf. 3553 - Free and Reduced Price Meals)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6174 - Education for English Learners)

The Board may establish other budget assumptions or parameters which may take into consideration the stability of funding sources, legal requirements and constraints on the use of funds, anticipated increases and/or decreases in the cost of services and supplies, program requirements, and any other factors necessary to ensure that the budget is a realistic plan for district revenues and expenditures.

(cf. 2210 - Administrative Discretion Regarding Board Policy)

(cf. 3110 - Transfer of Funds)

Fund Balance

The district shall classify fund balances in compliance with Governmental Accounting Standards Board (GASB) Statement 54, as follows:

1. Nonspendable fund balance includes amounts that are not expected to be converted to cash, such as resources that are not in a spendable form (e.g., inventories and prepaids) or that are legally or contractually required to be maintained intact.
2. Restricted fund balance includes amounts constrained to specific purposes by their providers or by law.
3. Committed fund balance includes amounts constrained to specific purposes by the Board. For this purpose, all commitments of funds shall be approved by a majority vote of the Board. The constraints shall be imposed no later than the end of the reporting period (June 30), although the actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements.
4. Assigned fund balance includes amounts which are intended for a specific purpose but do not meet the criteria to be classified as restricted or committed.

The Board delegates authority to assign funds to the assigned fund balance to the Superintendent and authorizes the assignment of such funds to be made any time prior to the issuance of the financial statements. The Superintendent may further delegate the authority to assign funds at his/her discretion.

BUDGET POLICY

BP 3100(b)

5. Unassigned fund balance includes amounts that are available for any purpose. When multiple types of funds are available for an expenditure, the district may first utilize funds from the restricted fund balance as appropriate, then from the committed fund balance, then from the assigned fund balance, and lastly from the unassigned fund balance.

The Board intends to maintain a minimum assigned and unassigned fund balance in an amount the Board deems sufficient to maintain fiscal solvency and stability and to protect the district against unforeseen circumstances.

If the assigned and unassigned fund balance falls below the level set by the Board due to an emergency situation, unexpected expenditures, or revenue shortfalls, the Board shall develop a plan to recover the fund balance which may include dedicating new unrestricted revenues, reducing expenditures, and/or increasing revenues or pursuing other funding sources.

Long-Term Financial Obligations

The district's current-year budget and multiyear projections shall include adequate provisions for addressing the district's long-term financial obligations, including, but not limited to, long-term obligations resulting from collective bargaining agreements, financing of facilities projects, unfunded or future liability for retiree benefits, and accrued workers' compensation claims.

Budget Amendments

No later than 45 days after the Governor signs the annual Budget Act, the Superintendent or designee shall make available for public review any revisions in budgeted revenues and expenditures which occur as a result of the funding made available by that Budget Act. (Education Code 42127)

Whenever revenues and expenditures change significantly throughout the year, the Superintendent or designee shall recommend budget amendments to ensure accurate projections of the district's net ending balance. When final figures for the prior-year budget are available, this information shall be used as soon as possible to update the current-year budget's beginning balance and projected revenues and expenditures.

In addition, budget amendments shall be submitted for Board approval as necessary when collective bargaining agreements are accepted, district income declines, increased revenues or unanticipated savings are made available to the district, program proposals are significantly different from those approved during budget adoption, interfund transfers are needed to meet actual program expenditures, and/or other significant changes occur that impact budget projections.

FUND ACCOUNTING

The District accounts for its budget and expenditures according to the procedures outlined in the California School Accounting Manual (CSAM), published by the California Department of Education and approved by the California State Board of Education. Per Procedure 305 of the CSAM, “the accounting systems of local educational agencies (LEAs) are organized and operated on a fund basis. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording financial resources and liabilities.” The table below describes the funds used by the Riverside Unified School District.

General fund Funds 03 and 06

As the District’s chief operating fund, the General Fund is used to account for ordinary operations of the District. Unrestricted dollars are accounted for in Fund 03 while restricted dollars (for a specific purpose) are accounted for in Fund 06.

Special Revenue Funds Funds 11, 12 and 13

Special revenue funds are used to account for proceeds from specific sources and are restricted or committed to the financing of particular activities.

Fund 11: Adult Education Fund
Fund 12: Child Development Fund
Fund 13: Cafeteria Special Revenue Fund

Capital Projects Funds Funds 21, 25, 35 and 40

Capital projects funds are established to account for the acquisition or construction of major capital facilities or other capital assets. Fund 21: Building Fund
Fund 25: Capital Facilities Fund
Fund 35: County School Facilities Fund
Fund 40: Special Reserve for Capital Outlay Projects

Debt Service Funds Funds 51 and 56

Debt service funds are used to account for the payment of principal and interest on general long-term debt.
Fund 51: Bond Interest and Redemption Fund
Fund 56: Debt Service Fund

Proprietary Fund – Internal Service Fund 67

Internal service funds are established principally to render services to other organizational units of the District.
Fund 67: Self Insurance Fund

Fiduciary Funds Funds 71 and 73

Fiduciary funds are used to account for assets held in a trustee or agent capacity for others.
Fund 71: Retiree Benefit Fund
Fund 73: Foundation Private-Purpose Trust Fund

THE MAY REVISE

Riverside Unified School District's 2021/2022 adopted budget does not include proposals from the Governor's May Revision to the state budget. Budget assumptions used for the 2021/2022 budget are shown on the next page. After the Governor signs the Budget Act, Riverside Unified's budget will be revised to reflect the funding made available.

The main impacts of the Governor's proposals to RUSD's 2021/2022 budget include:

- Cost of Living Adjustment (COLA)
 - The projected statutory COLA for 2021/2022 is being increased from 1.5% to 1.7%. This increases the statutory COLA from 3.84% to 4.05%. In addition, the Administration proposes a 1% add-on, increasing the funded LCFF COLA to 5.07%
- Expanded Learning Time
 - \$1B state appropriation (planned to grow to \$5B by 2025/2026) to expand after-school and summer sessions for high needs students
- Increased Concentration Grant Funding
 - Would increase funding from 50% of the base grant to 65% of the base grant
 - To be used to supplement staffing for positions with student contact, including teachers, nurses and paraprofessionals
- Expanded Learning Opportunities
 - An additional \$2.6B state appropriation in one-time funding to further the goals of the AB 86 Expanded Learning Opportunity grants

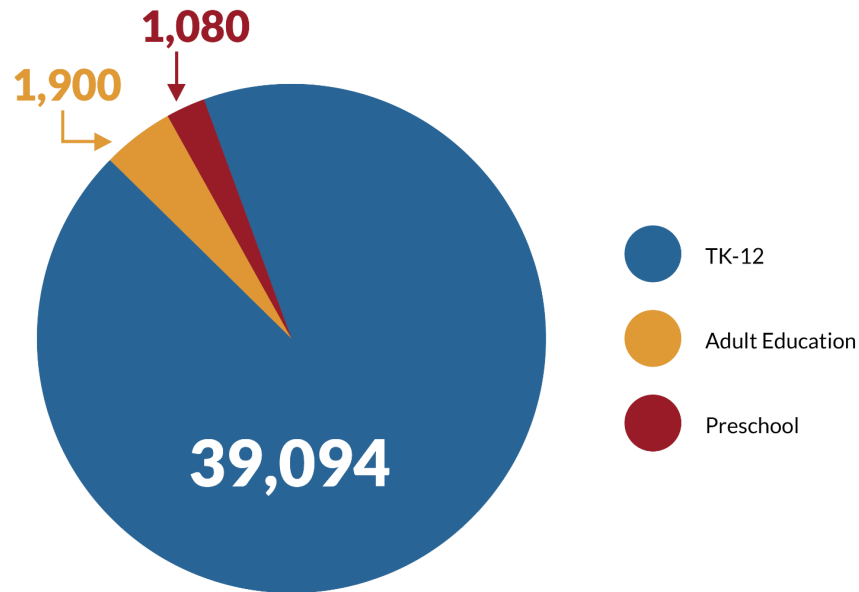
BUDGET ASSUMPTIONS

Riverside Unified School District develops budget assumptions based on the Governor's Budget, recommendations from School Services of California and the Local Control Funding Formula Calculator developed by the Fiscal Crisis & Management Assistance Team (FCMAT).

BUDGET ASSUMPTIONS	
LCFF Grant TK-3 (Per Student ADA)	\$10,696
LCFF Grant 4-6 (Per Student ADA)	\$9,834
LCFF Grant 7-8 (Per Student ADA)	\$10,126
LCFF Grant 9-12 (Per Student ADA)	\$12,040
District Unduplicated Pupil Percentage (Single Year)	69.6%
District Unduplicated Pupil Percentage (3 Year Rolling)	69.5%
Statutory Cost of Living Allowance (State of California)	3.84%
School Days	180/181
TK-12 Projected Enrollment	39,094
Projected Average Daily Attendance (ADA) %	95.41%
Projected Average Daily Attendance (ADA)	37,300
Salary Step and Column	1.1%
State Teachers' Retirement System (STRS)	16.9%
Public Employee Retirement System (PERS)	22.9%
Routine Restricted Maintenance Contribution	3.00%
Fund Balance Reserve for Economic Uncertainties (Per Policy)	4.00%
Unrestricted Lottery (Per Student ADA)	\$150
Restricted Lottery (Per Student ADA)	\$49

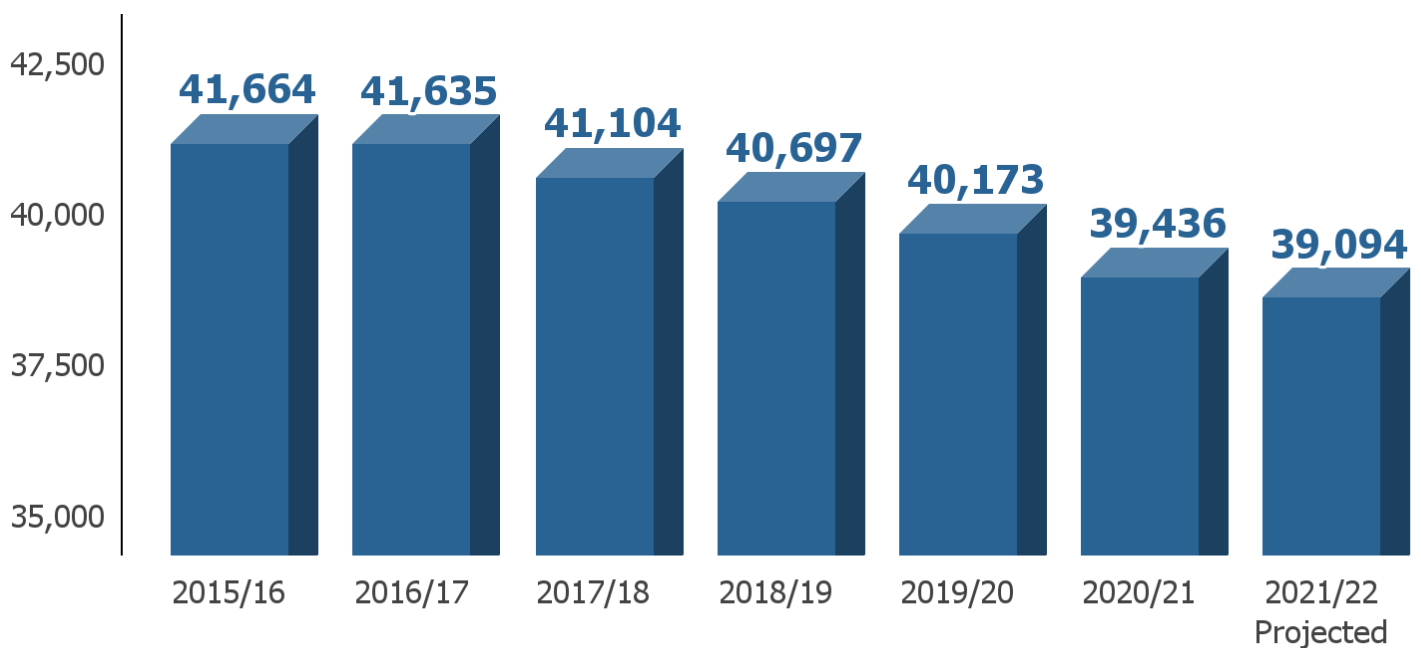
* District Unduplicated pupils include Socioeconomically Disadvantaged, English Learners, and Foster Youth.

2021/2022 ENROLLMENT | 42,074



TK-12 Historical Enrollment

Riverside Unified School District has been declining in enrollment for several years. What follows is a graph of enrollment since 2015/2016 and projected enrollment for 2021/2022.



PROJECTED ENROLLMENT BY SCHOOL

2021/2022			
ELEMENTARY SCHOOLS		MIDDLE SCHOOLS	
Adams	432	Central	588
Alcott	609	Chemawa	761
Beatty	494	Earhart	805
Bryant	286	Gage	876
Castle View	564	Miller	908
Emerson	586	Sierra	769
Franklin	757	University	745
Fremont	479	TOTAL MIDDLE	5,452
Harrison	452	COMPREHENSIVE HIGH SCHOOLS	
Hawthorne	583		
Highgrove	617	Arlington	1,812
Highland	505	King	2,796
Jackson	560	North	2,113
Jefferson	893	Poly	2,357
Kennedy	838	Ramona	2,089
Lake Mathews	709	TOTAL COMPREHENSIVE HIGH	11,167
Liberty	534	SPECIALTY SCHOOLS	
Longfellow	661		
Madison	526	Adult School	1900
Magnolia	463	Educational Options Center	507
Monroe	541	Lincoln	216
Mountain View	752	Non-public / County Operated	28
Pachappa	612	Preschool	1,080
Rivera	677	Project Team	59
Taft	448	Riverside STEM Academy	615
Twain	927	Riverside Virtual School	3,786
Victoria	479	Sunshine	7
Washington	692	TOTAL SPECIALTY	8,198
Woodcrest	581	TOTAL PROJECTED ENROLLMENT	
TOTAL ELEMENTARY	17,257	42,074	

RESTRICTED PROGRAM EXPENDITURES

2021/2022 RESTRICTED PROGRAM (FUND 06) EXPENDITURES	
RESOURCE/PROGRAM	EXPENDITURE BUDGET
3010 TITLE I, PART A	\$9,198,811
3182 ESSA: SCHOOL IMPROVEMENT FUNDING FOR LEAS	510,849
3210 ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF	1,299,843
3212 ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II	26,052,598
9213 ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III	33,038,422
3215 GOVERNOR'S EMERGENCY EDUCATION RELIEF	1,021,401
3310 SPECIAL ED: LOCAL ASSISTANCE	7,496,036
3311 SPECIAL ED: LOCAL ASSISTANCE, PRIVATE SCHOOL ISPS	10,733
3315 SPECIAL ED: PRESCHOOL	166,045
3327 SPECIAL ED: MENTAL HEALTH	406,489
3345 SPECIAL ED: PRESCHOOL STAFF DEVELOPMENT	1,324
3385 SPECIAL ED: EARLY INTERVENTION	123,728
3395 SPECIAL ED: ALTERNATE DISPUTE RESOLUTION	13,141
3550 CARL D. PERKINS	274,858
4035 ESSA: TITLE II, PART A	1,167,518
4124 TITLE IV, PART B, 21ST CENTURY	1,449,800
4127 TITLE IV, PART A	669,290
4203 TITLE III, ENGLISH LEARNER STUDENT	667,106
5210 HEAD START	1,380,792
5245 EARLY HEAD START- CHILD CARE PARTNERSHIP	102,400
5630 MCKINNEY-VENTO HOMELESS ASSISTANCE	170,100
5640 MEDI-CAL BILLING OPTION	521,304
5940 RIVERSIDE AIR MONITORING PROJECT	33,688
6010 AFTER SCHOOL EDUCATION AND SAFETY	4,544,247
6300 LOTTERY INSTRUCTIONAL MATERIALS	3,936,454
6387 CAREER TECHNICAL EDUCATION INCENTIVE GRANT	888,247
6500 SPECIAL EDUCATION	81,426,155
6512 SPECIAL EDUCATION MENTAL HEALTH SERVICES	3,337,072

2021/2022 RESTRICTED PROGRAM EXPENDITURES CONTINUED

RESOURCE/PROGRAM	EXPENDITURE BUDGET
6520 SPECIAL EDUCATION PROJECT WORKABILITY	331,488
6531 SPECIAL EDUCATION LOW INCIDENCE EQUIPMENT	878,524
7220 PARTNERSHIP ACADEMIES PROGRAM	349,515
7422 IN PERSON INSTRUCTION GRANT	3,381,761
7425 EXPANDED LEARNING OPPORTUNITIES GRANT	15,562,500
7426 EXPANDED LEARNING OPPORTUNITIES PARAPROFESSIONALS	2,530,542
7690 STRS ON BEHALF PENSION CONTRIBUTIONS	22,199,933
8150 ONGOING AND MAJOR MAINTENANCE	17,539,234
9008 K-12 STRONG WORKFORCE	1,786,597
9012 RIVERSIDE UNIVERSITY HEALTH SYSTEMS GRANT	131,288
9013 SCHOOL2HOME CA EMERGING TECH FUND	126,839
9031 QUALITY RATING IMPROVEMENT SYSTEM	87,885
9033 ADULT ED SUPPLEMENTAL	116,870
9040 BORREGO COMMUNITY HEALTH FOUNDATION	50,000
9986 REDEVELOPMENT	7,864,475
TOTAL	\$252,845,902

LCFF BUDGET OVERVIEW FOR PARENTS

Local Educational Agency (LEA) Name: **Riverside Unified School District**

CDS Code: **33-67215**

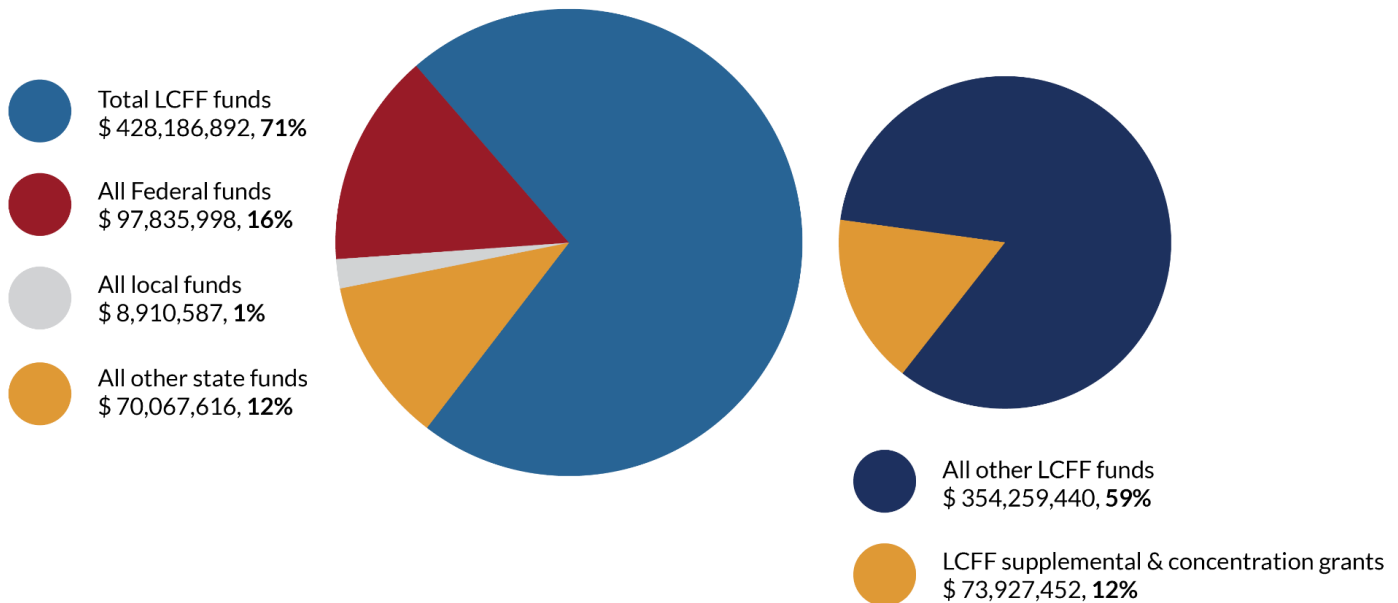
School Year: **2021-2022**

LEA contact information: **Jacqueline Perez, E.d.D, Assistant Superintendent,
Equity, Access & Community Engagement**
japerez@riversideunified.org or (951) 788-7135 ext. 80422

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2021 - 22 School Year

Projected Revenue by Fund Source



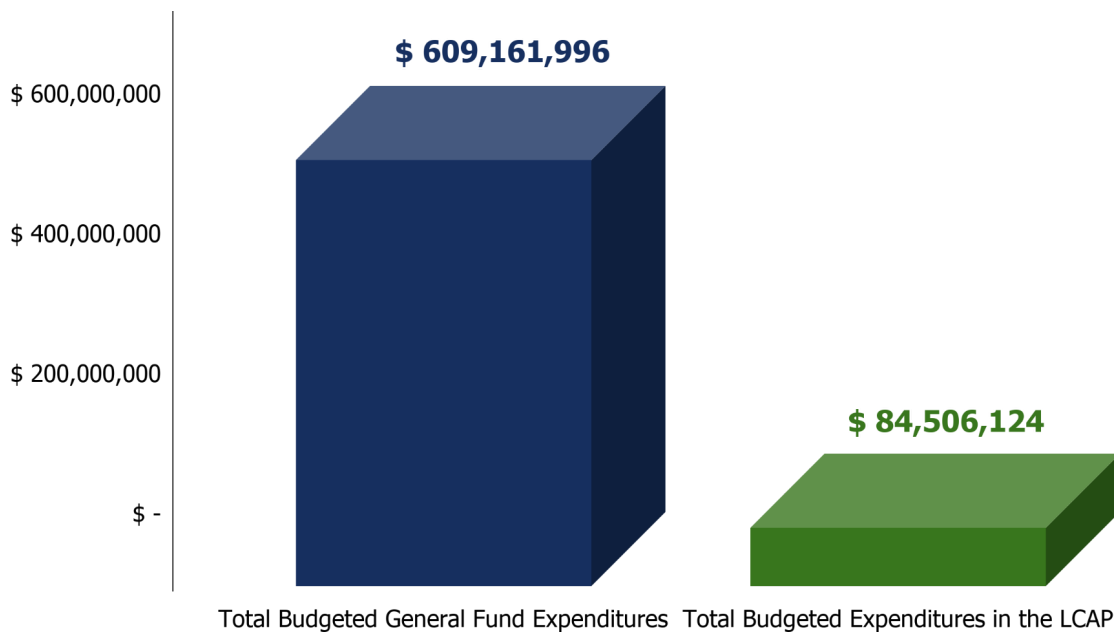
This chart shows the total general purpose revenue Riverside Unified School District expects to receive in the coming year from all sources.

The total revenue projected for Riverside Unified School District is \$605,001,093, of which \$428,186,892 is Local Control Funding Formula (LCFF), \$70,067,616 is other state funds, \$8,910,587 is local funds, and \$97,835,998 is federal funds. Of the \$428,186,892 in LCFF Funds, \$73,927,452 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF BUDGET OVERVIEW FOR PARENTS

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.

Budgeted Expenditures in the LCAP



This chart provides a quick summary of how much Riverside Unified School District plans to spend for 2021 – 22. It shows how much of the total is tied to planned actions and services in the LCAP.

Riverside Unified School District plans to spend \$609,161,996 for the 2021 – 22 school year. Of that amount, \$84,506,124 is tied to actions/services in the LCAP and \$524,655,872 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

- Teachers of our base program
- General Administration such as Cabinet, Curriculum and Instruction
- Personnel
- Business and Facilities Planning departments
- General overhead
- Transportation
- Utilities
- Maintenance and operations and other operational costs
- Some restricted State and Federal funding sources not directly related to LCAP goals, actions and services

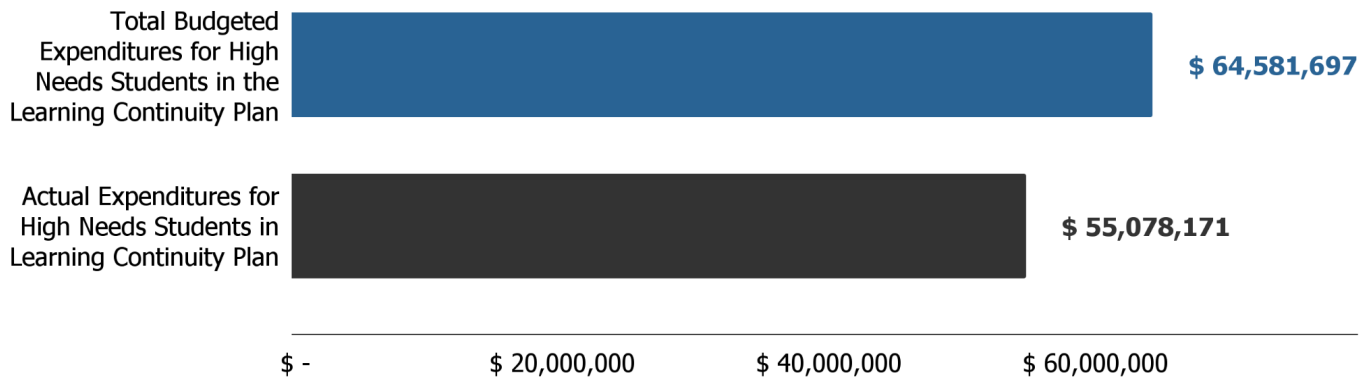
LCFF BUDGET OVERVIEW FOR PARENTS

Increased or Improved Services for High Needs Students in the LCAP for the 2021 – 22 School Year

In 2021 – 22, Riverside Unified School District is projecting it will receive \$73,927,452 based on the enrollment of foster youth, English learner, and low-income students. Riverside Unified School District must describe how it intends to increase or improve services for high needs students in the LCAP. Riverside Unified School District plans to spend \$77,620,551 towards meeting this requirement, as described in the LCAP.

Update on Increased or Improved Services for High Needs Students in 2020 - 21

Prior Year Expenditures: Increased or Improved Services for High Needs Students



This chart compares what Riverside Unified School District budgeted last year in the Learning Continuity Plan for actions and services that contribute to increasing or improving services for high needs students with what Riverside Unified School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

In 2020 – 21, Riverside Unified School District's Learning Continuity Plan budgeted \$64,581,697 for planned actions to increase or improve services for high needs students. Riverside Unified School District actually spent \$55,078,171 for actions to increase or improve services for high needs students in 2020 – 21. The difference between the budgeted and actual expenditures of \$9,503,526 had the following impact on Riverside Unified School District's ability to increase or improve services for high needs students:

The budgeted actions and services in the Learning Continuity and Attendance Plan for 2020-21 exceeded the total estimated actual amount. Savings were realized due to a number of factors: CARES Act funding was available for many of the actions, some professional development did not occur due to the virtual environment, position vacancies were not filled during the pandemic; however, efficiency and collaboration on the part of staff still provided for high quality services to high need students to be maintained.



RUSD

RIVERSIDE UNIFIED
SCHOOL DISTRICT



BUDGET REPORT 2021/2022

ERIN POWER
DIRECTOR, BUSINESS SERVICES
May 20, 2021

BUDGET REPORT 2021/2022



2021-2022 ADOPTED BUDGET



OUR DISTRICT

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BUDGET ASSUMPTIONS

Riverside Unified School District develops budget assumptions based on the Governor's Budget, recommendations from School Services of California and the Local Control Funding Formula Calculator developed by the Fiscal Crisis & Management Assistance Team (FCMAT).

BUDGET ASSUMPTIONS	
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LCFF Grant 4-6 (Per Student ADA)	\$9,834
LCFF Grant 7-8 (Per Student ADA)	\$10,126
LCFF Grant 9-12 (Per Student ADA)	\$12,040
District Unduplicated Pupil Percentage (Single Year)	49.6%
District Unduplicated Pupil Percentage (3 Year Rolling)	49.5%
Statutory Cost of Living Allowance (State of California)	3.84%
School Days	180/181
TK-12 Projected Enrollment	39,094
Projected Average Daily Attendance (ADA) %	95.41%
Projected Average Daily Attendance (ADA)	37,300
Salary Step and Column	1.1%
State Teachers' Retirement System (STRS)	16.9%
Public Employees Retirement System (PERS)	22.9%
Routine Restricted Maintenance Contribution	3.00%
Fund Balance Reserve for Economic Uncertainties (Per Policy)	4.00%
Unrestricted Lottery (Per Student ADA)	\$150
Restricted Lottery (Per Student ADA)	\$49

*District Unduplicated pupils include Socioeconomically Disadvantaged, English Learners, and Foster Youth.

BUDGET REPORT 2021/2022

Multi-Year Assumptions	2020/2021	2021/2022	2022/2023	2023/2024
Cost of Living Adjustment (COLA)	0%	3.84%	2.98%	3.05%
District Enrollment	39,436	39,094	38,576	38,110
ADA %	95.4%	95.4%	95.4%	95.4%
Funded ADA	39,080	39,080	37,312	36,818
Unduplicated Pupil % (3-Yr Rolling)	68.8%	69.5%	70.5%	69.5%
Unduplicated Pupil % (Single)	72.1%	69.6%	69.6%	69.6%
State Teachers' Retirement (STRS)	16.2%	16.9%	18.0%	18.0%
Public Employees' Retirement (PERS)	20.7%	22.9%	26.3%	27.3%

BUDGET REPORT 2021/2022

Total Income	2020/2021 Estimated Actuals	2021/2022 Budget
LCFF Sources*	\$410,819,820	\$428,186,892
Federal Revenue	98,001,772	97,835,998
State Revenue	109,825,248	70,067,616
Local Revenue	10,712,783	8,910,587
Total	\$629,359,623	\$605,001,093

*Local Control Funding Formula

BUDGET REPORT 2021/2022

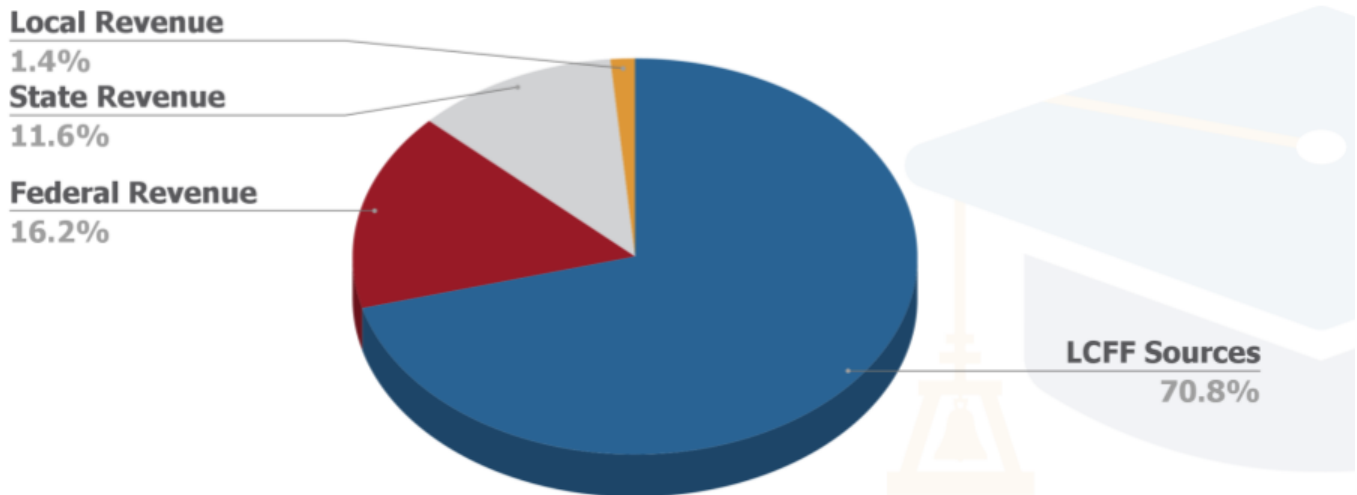
Unrestricted Income	2020/2021 Estimated Actuals	2021/2022 Budget
LCFF Sources	\$410,819,820	\$428,186,892
Federal Revenue	1,032,162	900,000
State Revenue	7,604,714	7,846,533
Local Revenue	3,460,864	2,927,978
Total	\$422,917,560	\$439,861,403

BUDGET REPORT 2021/2022

Restricted Income	2020/2021 Estimated Actuals	2021/2022 Budget
LCFF Sources	\$ -	\$ -
Federal Revenue	96,969,610	96,935,998
State Revenue	102,220,534	62,221,083
Local Revenue	7,251,919	5,982,609
Total	\$206,442,063	\$165,139,690

BUDGET REPORT 2021/2022

Income - Unrestricted and Restricted



BUDGET REPORT 2021/2022

Total Expenditures	2020/2021 Estimated Actuals	2021/2022 Budget
Certificated Salaries	\$235,786,530	\$241,470,057
Classified Salaries	73,171,779	80,120,088
Employee Benefits	133,675,306	144,995,346
Books & Supplies	38,331,009	43,510,167
Services	61,121,356	81,925,365
Capital Outlay	5,664,344	17,683,008
Support Costs	(467,809)	(683,347)
Transfers Out/Contributions	809,818	141,312
Total	\$548,092,333	\$609,161,996

Significant Changes to Expenditures

- Overall Savings in Current Year due to closures
- Step & Column
- PERS & STRS
- Textbook Adoption
- Supplemental Employee Retirement Plan
- Capital Outlay to replace & upgrade HVAC units
- Special Education Contribution
- Routine Restricted Maintenance (3%) Contribution

BUDGET REPORT 2021/2022

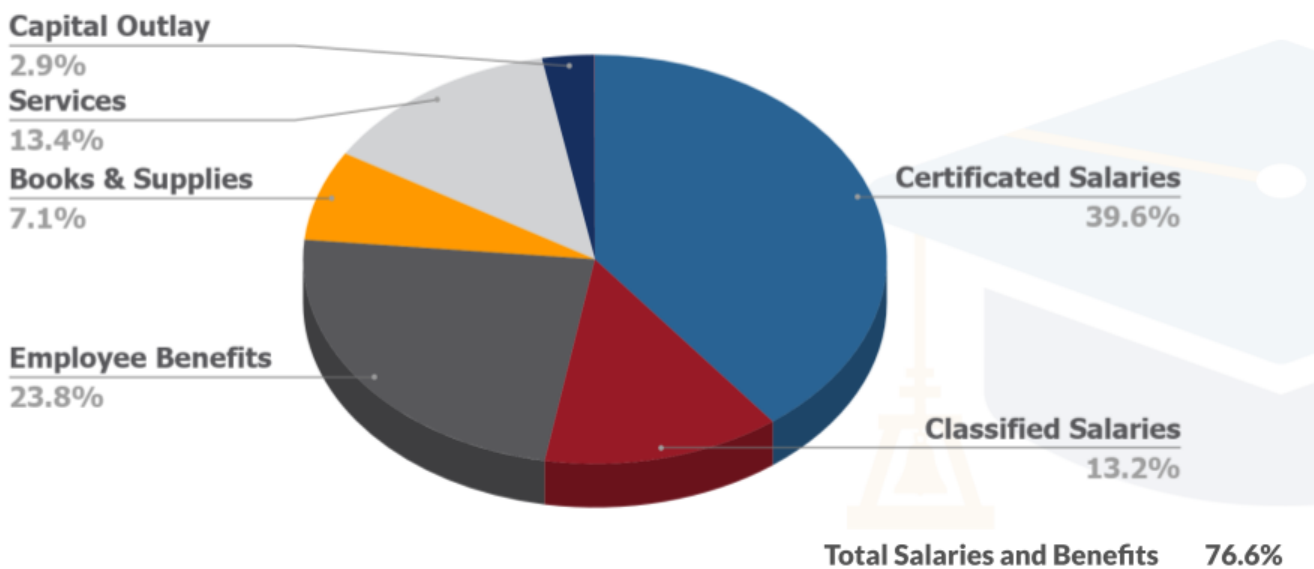
Unrestricted Expenditures	2020/2021 Estimated Actuals	2021/2022 Budget
Certificated Salaries	\$170,212,552	\$170,984,091
Classified Salaries	42,521,395	47,347,712
Employee Benefits	75,838,025	80,312,362
Books & Supplies	10,073,742	19,197,035
Services	35,701,341	44,404,264
Capital Outlay	468,469	922,963
Support Costs	(5,539,043)	(6,993,645)
Transfers Out/Contributions	64,421,020	73,640,121
Total	\$393,697,501	\$429,814,903

BUDGET REPORT 2021/2022

Restricted Expenditures	2020/2021 Estimated Actuals	2021/2022 Budget
Certificated Salaries	\$65,573,978	\$70,485,966
Classified Salaries	30,650,384	32,772,376
Employee Benefits	57,837,281	64,682,984
Books & Supplies	28,257,267	24,313,132
Services	25,420,015	37,521,101
Capital Outlay	5,195,875	16,760,045
Support Costs	5,071,234	6,310,298
Transfers Out/Contributions	(63,611,202)	(73,498,809)
Total	\$154,394,832	\$179,347,093

BUDGET REPORT 2021/2022

Expenditures - Unrestricted and Restricted



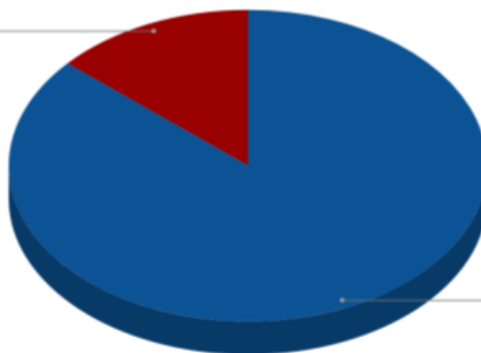
BUDGET REPORT 2021/2022

One Time Covid Response	2020/2021 Estimated Actuals	2021/2022 Budget
Revenue	\$115,316,144	\$75,953,747
Certificated Salaries	\$17,989,966	\$23,118,079
Classified Salaries	6,756,266	5,950,798
Employee Benefits	7,085,282	10,982,402
Books & Supplies	20,134,133	14,005,845
Services	8,404,709	18,770,039
Capital Outlay	490,826	7,929,000
Support Costs	962,092	2,130,904
Total Expenditures	\$61,823,274	\$82,887,067

BUDGET REPORT 2021/2022

Total Expenditures: \$609,161,996
One Time Covid Response: \$82,887,067

One Time Covid Response
13.6%



Other Expenditures
86.4%

BUDGET REPORT 2021/2022

Covid Response Funds Summary	Spending Deadline	Total Allocation	Spent in 2019/2020	Estimated Actuals 2020/2021	Budgeted 2021/2022	Estimated 2022/2023	Estimated 2023/2024
Coronavirus Relief Fund	5/31/2021	\$29.4	\$1.2	\$28.2	\$-	\$-	\$-
Learning Loss Mitigation - Prop 98	6/30/2021	3.4	-	3.4	-	-	-
Senate Bill 117	-	0.7	0.6	0.1	-	-	-
Expanded Learning Opportunities	8/31/2022	29.2	-	5.4	18.1	5.7	-
In-Person Instruction	8/31/2022	13.5	-	10.1	3.4	-	-
Governor's Emergency Education Relief	9/30/2022	2.3	-	1.3	1.0	-	-
Elementary & Secondary School Emergency Relief	9/30/2022	8.2	0.1	6.8	1.3	-	-
Elementary & Secondary School Emergency Relief II	9/30/2023	32.6	-	6.6	26.0	-	-
Elementary & Secondary School Emergency Relief III	9/30/2024	72.6	-	-	33.1	20.7	18.8
Total		\$191.9	\$1.9	\$61.9	\$82.9	\$26.4	\$18.8

Dollars in Millions

BUDGET REPORT 2021/2022

Covid Response Funds *Preliminary* Areas of Expenditure (21/22 thru 23/24):

- Expansion of Summer School and After School Programs \$23M
- Program Choices including Virtual and In-Person \$21M
- Technology Devices, Infrastructure and Internet \$6M
- Learning Supports & Assessments \$28M
- Wellness Centers, Counseling and Social Emotional Support \$8M
- Maintaining Safe & Healthy Schools \$24M
- Student Support and Services \$18M

BUDGET REPORT 2021/2022

General Fund Summary	2020/2021 Estimated Actuals	2021/2022 Budget
Beginning Balance	\$77,707,372	\$158,974,662
(+) Income	629,359,623	605,001,093
(-) Expenditures	(548,092,333)	(609,161,996)
Ending Balance	\$158,974,662	\$154,813,759
Non-Spendable	\$245,751	\$245,751
Restricted	79,880,468	65,673,065
Committed	45,041,520	53,644,529
Assigned	11,637,449	\$10,883,924
Reserve for Economic Uncertainties	22,169,474	24,366,490
Total	\$158,974,662	\$154,813,759

BUDGET REPORT 2021/2022

General Fund Summary	2020/2021 Estimated Actuals	2021/2022 Budget
Non-Spendable Ending Fund Balance		
Revolving Cash	\$150,000	\$150,000
Stores (Inventory)	95,751	95,751
Total	\$245,751	\$245,751

BUDGET REPORT 2021/2022

General Fund Summary	2020/2021 Estimated Actuals	2021/2022 Budget
Restricted Ending Fund Balance		
Adult Ed Supplemental, Other Misc	\$ 586,331	\$ 469,461
Classified PD Block Grant	253,104	253,104
Elementary & Secondary School Emergency Relief	27,352,441	39,533,564
Expanded Learning Opportunities	23,747,912	5,654,870
Governor's Emergency Education Relief	1,021,401	-
Lottery - Instructional Materials	3,531,565	1,549,455
Medi-Cal Billing Option	368,464	368,464
Ongoing and Major Maintenance	1,830,168	1,830,168
Redevelopment	13,904,106	9,839,631
Shortage of Special Ed Teachers	210,674	210,674
Educationally Related Mental Health	5,810,899	4,700,271
Special Education: Low Incidence	1,263,403	1,263,403
Total	\$79,880,468	\$65,673,065

BUDGET REPORT 2021/2022



General Fund Summary	2020/2021 Estimated Actuals	2021/2022 Budget
Committed Ending Fund Balance		
LCAP Devices	\$2,961,980	\$2,961,980
LCAP Textbooks	5,325,098	3,097,260
LCAP Technology Infrastructure	2,980,713	2,980,713
Contingency Reserves	33,773,729	44,604,576
Total	\$45,041,520	\$53,644,529

BUDGET REPORT 2021/2022

General Fund Summary	2020/2021 Estimated Actuals	2021/2022 Budget
Assigned Ending Fund Balance		
Equipment Reserve	\$435,000	\$435,000
Facilities Enhancements	52,193	52,193
Medi-Cal Admin Activities	1,603,025	1,603,025
Site Funds/Donations/Discretionary	2,598,719	2,598,719
Technology Infrastructure	2,189,895	2,189,895
Textbooks/Virtual	3,600,000	3,600,000
TRAN Interest Expense	753,525	-
Unclaimed Property	405,092	405,092
Total	\$11,637,449	\$10,883,924

BUDGET REPORT 2021/2022

General Fund Summary	2020/2021 Estimated Actuals	2021/2022 Budget
Reserve for Economic Uncertainties	\$22,169,474	\$24,366,490

*Without One Time Covid Response Funds:  \$19,450,762  \$21,050,997

BUDGET REPORT 2021/2022

Other Funds	Beginning Balance	Revenue/ Sources	Expenditure/ Uses	Ending Balance
Adult Education	\$605,436	\$3,498,125	\$3,493,956	\$609,605
Cafeteria	11,016,127	19,727,766	23,442,863	7,301,030
Child Development	188,528	3,148,937	3,337,465	-
Building	108,567,312	1,400,000	90,542,211	19,425,101
Capital Facilities	12,238,597	3,501,083	10,364,842	3,750,838
Capital Projects	6,245,936	70,000	2,993,986	3,321,950
Self-Insurance	14,975,903	40,301,750	43,960,110	11,317,543
Retiree Benefit Fund Irrevocable Trust	28,801,921	3,900,000	130,000	32,571,921
Foundation Trust	261,709	-	-	261,709
Total	\$182,901,469	\$75,547,661	\$178,265,433	\$78,559,697

BUDGET REPORT 2021/2022

Multi-Year Projection

Total	2020/2021 Est. Actuals	2021/2022 Budget	2022/2023	2023/2024
Income	\$ 635.5	\$ 605.0	\$ 524.8	\$ 529.7
Expenditures	(554.3)	(609.1)	(556.1)	(550.2)
Contributions	-	-	-	-
Total	\$ 81.2	\$ (4.1)	\$ (31.3)	\$ (20.5)
Beginning Balance	\$ 77.7	\$ 158.9	\$ 154.8	\$ 123.5
Ending Balance	\$ 158.9	\$ 154.8	\$ 123.5	\$ 103.0

Dollars in Millions

BUDGET REPORT 2021/2022

Multi-Year Projection

Unrestricted	2020/2021 Est. Actuals	2021/2022 Budget	2022/2023	2023/2024
Income	\$ 422.9	\$ 439.9	\$ 434.8	\$ 439.8
Expenditures	(329.4)	(356.3)	(362.9)	(364.7)
Contributions	(64.3)	(73.5)	(72.6)	(74.8)
Total	\$ 29.2	\$ 10.0	\$ (0.7)	\$ 0.3
Beginning Balance	\$ 49.9	\$ 79.1	\$ 89.1	\$ 88.4
Ending Balance	\$ 79.1	\$ 89.1	\$ 88.4	\$ 88.7

Dollars in Millions

BUDGET REPORT 2021/2022

Multi-Year Projection

Restricted	2020/2021 Est. Actuals	2021/2022 Budget	2022/2023	2023/2024
Income	\$ 212.6	\$ 165.1	\$ 90.0	\$ 89.9
Expenditures	(224.8)	(252.8)	(193.2)	(185.5)
Transfers In/(Out)	64.3	73.5	72.7	74.8
Total	\$ 52.1	\$ (14.2)	\$ (30.5)	\$ (20.8)
Beginning Balance	\$ 27.8	\$ 79.9	\$ 65.7	\$ 35.2
Ending Balance	\$ 79.9	\$ 65.7	\$ 35.2	\$ 14.4

Dollars in Millions



RUSD

RIVERSIDE UNIFIED
SCHOOL DISTRICT

PUBLIC COMMENTS

ACRONYMS

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

CAPA California Alternate Performance Assessment
 CARES..... Coronavirus Aid, Relief, and Economic Security
 CARS Consolidated Application and Reporting System
 CASBO California Association of School Business Officials
 CASEMIS California Special Education Management Information System
 CASH Coalition for Adequate School Housing
 CBA Collective Bargaining Agreement
 CBEDS California Basic Educational Data System
 CBEST California Basic Education Skills Test
 CBIS Course-based Independent Study
 CCC California Community Colleges
 CCEE..... California Collaborative for Educational Excellence
 CCR California Code of Regulations (Title 5) or Coordinated Compliance Review
 CCSESA California County Superintendents Educational Services Association
 CCSS..... Common Core State Standards
 CDE California Department of Education
 CEA Current Expense of Education
 CEC California Energy Commission
 CELDT California English Language Development Test
 CEP Community Eligibility Provision
 CFR Code of Federal Regulations
 CFT..... California Federation of Teachers
 CHIP Children’s Health Insurance Program
 CLAD..... Crosscultural, Language, and Academic Development
 CMIS..... Compliance Monitoring, Interventions, and Sanctions
 CNIPS..... Child Nutrition Information Payment System
 COE County Office of Education
 COLA Cost-of-Living Adjustment
 COP Certificate of Participation
 CPI Consumer Price Index
 CPR California Performance Review
 CR Continuing Resolution
 CRF..... Coronavirus Relief Fund
 CRRSA..... Coronavirus Response and Relief Supplemental Appropriations
 CSAM California School Accounting Manual

CSBA California School Boards Association
 CSEA.....California School Employees Association
 CSET California Subject Examination for Teachers
 CSFG.....Charter School Facility Grant
 CSFGPCharter School Facility Grant Program
 CSISCalifornia School Information Services
 CSRClass-Size Reduction or Comprehensive School Reform
 CSTCalifornia Standards Test
 CSTP California Standards for the Teaching Profession
 CTACalifornia Teachers Association
 CTC Commission on Teacher Credentialing
 CTECareer Technical Education
 CTEIG.....Career Technical Education Incentive Grant
 CTOCompensatory Time Off
 DACDistrict Advisory Committee
 DACA Deferred Action for Childhood Arrivals
 DAITDistrict Assistance and Intervention Team
 DGSDepartment of General Services
 DIR Department of Industrial Relations
 DISDesignated Instruction and Services
 DMP.....Deferred Maintenance Program
 DOF Department of Finance
 DOJ Department of Justice
 DOLDepartment of Labor
 DSA Division of the State Architect
 DSSDepartment of Social Services
 EAAP.....Education Audit Appeals Panel
 E.C..... Education Code
 ECAA Energy Conservation Assistance Act
 ECEEarly Childhood Education
 ED U.S. Department of Education
 EDGAR Education Department General Administrative Regulation
 EEOC Equal Employment Opportunity Commission
 EERA.....Educational Employment Relations Act
 EIA Economic Impact Aid

EL English Learner or (ELL- English Language Learner)
 ELA English Language Arts
 ELAC English Language Advisory Committee
 ELAP English Language Acquisition Program
 ELO..... Expanded Learning Opportunities
 ELPAC English Language Proficiency Assessment for California
 EPA Education Protection Account
 ERAF Education Revenue Augmentation Fund
 ERP Economic Recovery Payment or Emergency Repair Program
 ERT Economic Recovery Target
 ESEA Elementary and Secondary Education Act
 ESL..... English as a Second Language
 ESSA Every Student Succeeds Act
 ESSER..... Elementary and Secondary School Emergency Relief
 ESY Extended School Year
 FAPE Free and Appropriate Public Education
 FCMATFiscal Crisis & Management Assistance Team
 FDPIR Food Distribution Program on Indian Reservations
 FERPA Family Educational Rights and Privacy Act
 FLSAFair Labor Standards Act
 FPMFederal Program Monitoring
 FRPMFree and Reduced-Price Meals
 FTE Full-Time Equivalent
 GAAPGenerally Accepted Accounting Principles
 GASBGovernmental Accounting Standards Board
 GATE.....Gifted and Talented Education
 GDPGross Domestic Product
 GEER..... Governor’s Emergency Education Relief
 GF General Fund
 GSA Grade Span Adjustment
 GO General Obligation (Bond)
 GPA Governor’s Performance Award Program
 HOUSSE High Objective Uniform State Standard of Evaluation
 HQTHighly Qualified Teacher
 HRAHealth Reimbursement Arrangement

HSA Health Savings Account
 IDEA Individuals with Disabilities Education Act
 IEP Individualized Education Program
 IHSS In-Home Support Services
 II/USP Immediate Intervention/Underperforming Schools Program
 IMFRP Instructional Materials Funding Realignment Program
 IPI.....In-Person Instruction
 IRCAImmigration Reform and Control Act
 ISPIdentified Student Percentage
 JLBCJoint Legislative Budget Committee
 JPA..... Joint Powers Agreement or Joint Powers Authority
 LAIF..... Local Agency Investment Fund
 LAO Legislative Analyst's Office
 LCAP Local Control and Accountability Plan
 LCFFLocal Control Funding Formula
 LCILicensed Children's Institution
 (often used as a generic term to also encompass foster family homes and residential medical facilities)
 LEA Local Educational Agency
 LEP..... Limited English Proficient
 LLM..... Learning Loss Mitigation
 LPP..... Lease Purchase Program
 LRE Least Restrictive Environment
 MAAMedi-Cal Administrative Activities
 MBGMandate Block Grant
 MEPMigrant Education Program
 MOUMemorandum of Understanding
 MPP Minimum Proportionality Percentage
 MSA..... Minimum State Aid
 MTSS..... Multi-Tiered Systems of Support
 MYP Multiyear Projection
 NAEP..... National Assessment of Educational Progress
 NCES..... National Center for Education Statistics
 NCLB..... No Child Left Behind
 NOLNet Operating Loss
 NPS/A..... Nonpublic School/Agency

NSLP National School Lunch Program
 NSS Necessary Small School or Necessary Small
 SELPA OAL Office of Administrative Law
 OMB Office of Management and Budget
 OPEB Other Postemployment Benefits
 OPSC Office of Public School Construction
 P-1 First Principal (Apportionment)
 P-2 Second Principal (Apportionment)
 PAR Peer Assistance and Review
 PARS..... Public Agency Retirement Services
 PCA Project Cost Account
 PD..... Professional Development
 PEPRRA Public Employees' Pension Reform Act
 PERB..... Public Employment Relations Board
 PI Program Improvement
 PIT Personal Income Tax
 PKS Particular Kinds of Services
 PL Public Law (federal law)
 PL 81-874 Public Law 81-874 (Federal Impact Aid)
 PMIA..... Pooled Money Investment Account
 PMIB..... Pooled Money Investment Board
 PPACA Patient Protection and Affordable Care Act
 PPIC Public Policy Institute of California
 PRSP Pension Rate Stabilization Plan
 PSAA..... Public Schools Accountability Act
 PSSSA Public School System Stabilization Account
 PTA Parent Teachers Association
 QCR..... Quality Control Review
 QEIA Quality Education Investment Act
 QRIS Quality Rating and Improvement Systems
 QSCB Qualified School Construction Bonds
 QZAB Qualified Zone Academy Bond
 RDA Redevelopment Agency
 REU Reserve for Economic Uncertainties
 RFA Request for Application

RMR Regional Market Rate
 ROC/P Regional Occupational Center/Program
 RRMA Routine Restricted Maintenance Account
 RROP Regular Rate of Pay
 RSDSS Regional System of District and School Support
 RS/PS Regional Services/Program Specialist
 RSP Resource Specialist Program
 RTI Response to Intervention
 S4 Statewide System of School Support
 S/C Supplemental and Concentration Grant
 SAB State Allocation Board
 SACS..... Standardized Account Code Structure
 SAIT School Assistance and Intervention Team
 SALT State and Local Taxes
 SARB School Attendance Review Board (County office level)
 SART School Attendance Review Team (School site level)
 SARC School Accountability Report Card
 SAT-9 Stanford Achievement Test, Ninth Edition, Form T
 SB Senate Bill
 SBAC Smarter Balanced Assessment Consortium
 SBE State Board of Education
 SCA Senate Constitutional Amendment
 SCE State Compensatory Education
 SCO State Controller's Office
 SCOTUS Supreme Court of the United States
 SCR Senate Constitutional Resolution
 SDC Special Day Class
 SEA State Education Agency
 SED Severely Emotionally Disturbed
 SEIU Service Employees International Union
 SELPA Special Education Local Plan Area
 SERAF Supplemental Educational Revenue Augmentation Fund
 SES Socioeconomic Status or Supplemental Educational Services
 SFA School Food Authority
 SFID School Facility Improvement District

SFP..... School Facility Program

SFSD School Fiscal Services Division of CDE

SFSF State Fiscal Stabilization Fund

SIG School Improvement Grant

SIP School Improvement Program

SLIBG..... School and Library Improvement Block Grant

SMAA School-Based Medi-Cal Administrative Activities

SNP School Nutrition Program

SPI State Superintendent of Public Instruction

SPSA Single Plan for Student Achievement

SRR Standard Reimbursement Rate

SSI/SSP Supplement Security Income/State Supplementary Payment

SST..... Student Study Team; also Student Success Team

STAR Standardized Testing and Reporting

STEM..... Science, Technology, Engineering, and Mathematics

STR Statewide Target Rate

STRI State Tax Research Institute

SWD Students with Disabilities

SWP Schoolwide Program

TANF Temporary Assistance for Needy Families

TAS Targeted Assistance School

TIIG Targeted Instructional Improvement Grant

TK Transitional Kindergarten

TRANS Tax and Revenue Anticipation Notes

UCP Uniform Complaint Procedure

UP Unduplicated Pupil

UPP Unduplicated Pupil Percentage

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: 3380 14th Street, Riverside, CA 92501

Date: May 17, 2021

Place: 6735 Magnolia Ave, Riverside, CA

Date: May 20, 2021

Time: 05:30 PM

Adoption Date: June 17, 2021

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Erin Power

Telephone: 951-352-6729

Title: Director, Business Services

E-mail: epower@riversideunified.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none">If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none">If yes, are they lifetime benefits?If yes, do benefits continue beyond age 65?If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: <ul style="list-style-type: none">Certificated? (Section S8A, Line 1)Classified? (Section S8B, Line 1)Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none">Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?Adoption date of the LCAP or an update to the LCAP:		X
			Jun 17, 2021	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 7,012,942.00
Less: Amount of total liabilities reserved in budget:	\$ 7,012,942.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

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

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

Date of Meeting: Jun 17, 2021

For additional information on this certification, please contact:

Name: Eric Jacklin

Title: Director, Risk Management

Telephone: 951-352-6729 ext 80601

E-mail: ejacklin@riversideunified.org

Description			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F	
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
A. REVENUES										
1) LCFF Sources		8010-8099	410,819,820.00	0.00	410,819,820.00	428,186,892.00	0.00	428,186,892.00	4.2%	
2) Federal Revenue		8100-8299	1,032,162.00	96,969,610.00	98,001,772.00	900,000.00	96,935,998.00	97,835,998.00	-0.2%	
3) Other State Revenue		8300-8599	7,604,714.00	102,220,534.00	109,825,248.00	7,846,533.00	62,221,083.00	70,067,616.00	-36.2%	
4) Other Local Revenue		8600-8799	3,460,864.00	7,251,919.00	10,712,783.00	2,927,978.00	5,982,609.00	8,910,587.00	-16.8%	
5) TOTAL, REVENUES			422,917,560.00	206,442,063.00	629,359,623.00	439,861,403.00	165,139,690.00	605,001,093.00	-3.9%	
B. EXPENDITURES										
1) Certificated Salaries		1000-1999	170,212,552.00	65,573,978.00	235,786,530.00	170,984,091.00	70,485,966.00	241,470,057.00	2.4%	
2) Classified Salaries		2000-2999	42,521,395.00	30,650,384.00	73,171,779.00	47,347,712.00	32,772,376.00	80,120,088.00	9.5%	
3) Employee Benefits		3000-3999	75,838,025.00	57,837,281.00	133,675,306.00	80,312,362.00	64,682,984.00	144,995,346.00	8.5%	
4) Books and Supplies		4000-4999	10,073,742.00	28,257,267.00	38,331,009.00	19,197,035.00	24,313,132.00	43,510,167.00	13.5%	
5) Services and Other Operating Expenditures		5000-5999	35,701,341.00	25,420,015.00	61,121,356.00	44,404,264.00	37,521,101.00	81,925,365.00	34.0%	
6) Capital Outlay		6000-6999	468,469.00	5,195,875.00	5,664,344.00	922,963.00	16,760,045.00	17,683,008.00	212.2%	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	148,095.00	661,723.00	809,818.00	141,312.00	0.00	141,312.00	-82.6%	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,539,043.00)	5,071,234.00	(467,809.00)	(6,993,645.00)	6,310,298.00	(683,347.00)	46.1%	
9) TOTAL, EXPENDITURES			329,424,576.00	218,667,757.00	548,092,333.00	356,316,094.00	252,845,902.00	609,161,996.00	11.1%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)										
			93,492,984.00	(12,225,694.00)	81,267,290.00	83,545,309.00	(87,706,212.00)	(4,160,903.00)	-105.1%	
D. OTHER FINANCING SOURCES/USES										
1) Interfund Transfers										
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
b) Transfers Out		7600-7629	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	(64,272,925.00)	64,272,925.00	0.00	(73,498,809.00)	73,498,809.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			(64,272,925.00)	64,272,925.00	0.00	(73,498,809.00)	73,498,809.00	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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,220,059.00	52,047,231.00	81,267,290.00	10,046,500.00	(14,207,403.00)	(4,160,903.00)	-105.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	49,874,135.00	27,833,237.00	77,707,372.00	79,094,194.00	79,880,468.00	158,974,662.00	104.6%
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)			49,874,135.00	27,833,237.00	77,707,372.00	79,094,194.00	79,880,468.00	158,974,662.00	104.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,874,135.00	27,833,237.00	77,707,372.00	79,094,194.00	79,880,468.00	158,974,662.00	104.6%
2) Ending Balance, June 30 (E + F1e)			79,094,194.00	79,880,468.00	158,974,662.00	89,140,694.00	65,673,065.00	154,813,759.00	-2.6%
Components of Ending Fund Balance									
a) Nonspendable			150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Revolving Cash		9711	95,751.00	0.00	95,751.00	95,751.00	0.00	95,751.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	79,880,468.00	79,880,468.00	0.00	65,673,065.00	65,673,065.00	-17.8%
c) Committed			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	45,041,520.00	0.00	45,041,520.00	53,644,529.00	0.00	53,644,529.00	19.1%
d) Assigned									
Other Assignments		9780	11,637,449.00	0.00	11,637,449.00	10,883,924.00	0.00	10,883,924.00	-6.5%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	22,169,474.00	0.00	22,169,474.00	24,366,490.00	0.00	24,366,490.00	9.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
G. ASSETS								
1) Cash								
a) in County Treasury		9110	79,094,194.00	79,880,468.00	158,974,662.00			
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			79,094,194.00	79,880,468.00	158,974,662.00			
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00			
I. LIABILITIES								
1) Accounts Payable		9500	0.00	0.00	0.00			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	0.00	0.00	0.00			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	0.00	0.00			
6) TOTAL, LIABILITIES			0.00	0.00	0.00			
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00			
K. FUND EQUITY								
Ending Fund Balance, June 30								

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	240,231,332.00		240,231,332.00	257,571,183.00			
Education Protection Account State Aid - Current Year		8012	77,745,466.00		77,745,466.00	77,745,466.00			
State Aid - Prior Years		8019	(5,991.00)		(5,991.00)	0.00			
Tax Relief Subventions Homeowners' Exemptions		8021	821,539.00		821,539.00	821,539.00			
Timber Yield Tax		8022	0.00		0.00	0.00			
Other Subventions/In-Lieu Taxes		8029	0.00		0.00	0.00			
County & District Taxes Secured Roll Taxes		8041	81,538,694.00		81,538,694.00	81,538,694.00			
Unsecured Roll Taxes		8042	3,628,303.00		3,628,303.00	3,628,303.00			
Prior Years' Taxes		8043	4,771,866.00		4,771,866.00	4,771,866.00			
Supplemental Taxes		8044	1,881,457.00		1,881,457.00	1,881,457.00			
Education Revenue Augmentation Fund (ERAF)		8045	(9,083,210.00)		(9,083,210.00)	(9,083,210.00)			
Community Redevelopment Funds (SB 617/699/1992)		8047	10,810,789.00		10,810,789.00	10,810,789.00			
Penalties and Interest from Delinquent Taxes		8048	0.00		0.00	0.00			
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00		0.00	0.00			
Other In-Lieu Taxes		8082	0.00		0.00	0.00			
Less: Non-LCFF (50%) Adjustment		8089	0.00		0.00	0.00			
Subtotal, LCFF Sources			412,340,245.00		412,340,245.00	429,686,087.00			
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00			
All Other LCFF Transfers - Current Year	All Other	8091	0.00		0.00	0.00			
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,520,425.00)		(1,520,425.00)	(1,499,195.00)			
Property Taxes Transfers		8097	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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL_LCFF SOURCES			410,819,820.00	0.00	410,819,820.00	428,186,892.00	0.00	428,186,892.00	4.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	7,492,622.00	7,492,622.00	0.00	7,506,769.00	7,506,769.00	0.2%
Special Education Discretionary Grants		8182	0.00	726,508.00	726,508.00	0.00	710,727.00	710,727.00	-2.2%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,387,580.00	1,387,580.00	0.00	1,483,192.00	1,483,192.00	6.9%
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		8,852,373.00	8,852,373.00		9,198,811.00	9,198,811.00	3.9%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,272,294.00	1,272,294.00		1,167,518.00	1,167,518.00	-8.2%
Title III, Part A, Immigrant Student Program	4201	8290		4,196.00	4,196.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		804,738.00	804,738.00		667,106.00	667,106.00	-17.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290							
				2,063,328.00	2,063,328.00		2,800,039.00	2,800,039.00	35.7%
Career and Technical Education	3500-3599	8290		305,323.00	305,323.00		274,858.00	274,858.00	-10.0%
All Other Federal Revenue	All Other	8290	1,032,162.00	74,060,648.00	75,092,810.00	900,000.00	73,126,978.00	74,026,978.00	-1.4%
TOTAL, FEDERAL REVENUE			1,032,162.00	96,969,610.00	98,001,772.00	900,000.00	96,935,998.00	97,835,998.00	-0.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		26,438,349.00	26,438,349.00		26,345,104.00	26,345,104.00	-0.4%
Prior Years	6500	8319		(8,195.00)	(8,195.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,592,744.00	0.00	1,592,744.00	1,639,347.00	0.00	1,639,347.00	2.9%
Lottery - Unrestricted and Instructional Materials		8560	5,861,958.00	1,914,906.00	7,776,864.00	6,207,186.00	1,954,344.00	8,161,530.00	4.9%
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		4,488,862.00	4,488,862.00		4,544,247.00	4,544,247.00	1.2%

Description			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)	
	Resource Codes	Object Codes							
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,182,941.00	1,182,941.00		888,247.00	888,247.00	-24.9%
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	150,012.00	68,203,671.00	68,353,683.00	0.00	28,489,141.00	28,489,141.00	-58.3%
TOTAL, OTHER STATE REVENUE			7,604,714.00	102,220,534.00	109,825,248.00	7,846,533.00	62,221,083.00	70,067,616.00	-36.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies		8615	0.00	0.00	0.00			0.00	0.0%
Secured Roll									
Unsecured Roll		8616	0.00	0.00	0.00			0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00			0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00			0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00			0.00	0.0%
Other		8622	0.00	0.00	0.00			0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	4,882,841.00	4,882,841.00		3,800,000.00	3,800,000.00	-22.2%
Penalties and Interest from Delinquent Non-LCFF Taxes									
		8629	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	0.0%
Sale of Publications		8632	872.00	0.00	872.00		0.00	0.00	-100.0%
Food Service Sales		8634	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	0.0%
Leases and Rentals		8650	325,393.00	0.00	325,393.00	302,448.00	0.00	302,448.00	-7.1%
Interest		8660	920,000.00	0.00	920,000.00	800,000.00	0.00	800,000.00	-13.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
Non-Resident Students		8672	0.00	0.00	0.00		0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	43,000.00	0.00	43,000.00	New
Interagency Services		8677	208,300.00	1,480,415.00	1,688,715.00		1,786,597.00	1,786,597.00	5.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00		0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00		0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

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)	
(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	2,006,299.00	888,663.00	2,894,962.00	1,782,530.00	396,012.00	2,178,542.00	-24.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		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%
TOTAL, OTHER LOCAL REVENUE			3,460,864.00	7,251,919.00	10,712,783.00	2,927,978.00	5,982,609.00	8,910,587.00	-16.8%
TOTAL, REVENUES			422,917,560.00	206,442,063.00	629,359,623.00	439,861,403.00	165,139,690.00	605,001,093.00	-3.9%

Description			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries Certificated Pupil Support Salaries Certificated Supervisors' and Administrators' Salaries Other Certificated Salaries TOTAL, CERTIFICATED SALARIES	1100	144,114,198.00	53,302,118.00	197,416,316.00	144,554,679.00	56,005,420.00	200,560,099.00	1.6%	
	1200	6,280,290.00	4,506,217.00	10,786,507.00	6,242,002.00	6,674,856.00	12,916,858.00	19.8%	
	1300	17,506,003.00	4,821,819.00	22,327,822.00	17,833,694.00	4,515,829.00	22,349,523.00	0.1%	
	1900	2,312,061.00	2,943,824.00	5,255,885.00	2,353,716.00	3,289,861.00	5,643,577.00	7.4%	
		170,212,552.00	65,573,978.00	235,786,530.00	170,984,091.00	70,485,966.00	241,470,057.00	2.4%	
CLASSIFIED SALARIES									
Classified Instructional Salaries Classified Support Salaries Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries Other Classified Salaries TOTAL, CLASSIFIED SALARIES	2100	1,894,112.00	14,260,702.00	16,154,814.00	1,579,531.00	19,495,464.00	21,074,995.00	30.5%	
	2200	16,395,992.00	8,641,856.00	25,037,848.00	17,131,678.00	7,173,591.00	24,305,269.00	-2.9%	
	2300	5,729,216.00	2,330,078.00	8,059,294.00	6,106,819.00	1,534,591.00	7,641,410.00	-5.2%	
	2400	12,755,980.00	2,775,570.00	15,531,550.00	15,780,338.00	1,831,219.00	17,611,557.00	13.4%	
	2900	5,746,095.00	2,642,178.00	8,388,273.00	6,749,346.00	2,737,511.00	9,486,857.00	13.1%	
		42,521,395.00	30,650,384.00	73,171,779.00	47,347,712.00	32,772,376.00	80,120,088.00	9.5%	
EMPLOYEE BENEFITS									
STRS PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees Other Employee Benefits TOTAL, EMPLOYEE BENEFITS	3101-3102	27,423,041.00	32,866,237.00	60,289,278.00	28,885,142.00	32,250,171.00	61,135,313.00	1.4%	
	3201-3202	7,585,349.00	6,171,829.00	13,757,178.00	10,317,428.00	6,942,583.00	17,260,011.00	25.5%	
	3301-3302	5,714,191.00	3,184,977.00	8,899,168.00	6,065,652.00	4,220,082.00	10,285,734.00	15.6%	
	3401-3402	26,636,011.00	11,863,232.00	38,499,243.00	27,050,636.00	14,040,384.00	41,091,020.00	6.7%	
	3501-3502	104,423.00	47,097.00	151,520.00	124,307.00	3,738,798.00	3,863,105.00	2449.6%	
	3601-3602	4,273,129.00	1,867,877.00	6,141,006.00	4,152,374.00	1,817,323.00	5,969,697.00	-2.8%	
	3701-3702	3,879,763.00	1,682,948.00	5,562,711.00	3,504,705.00	1,530,458.00	5,035,163.00	-9.5%	
	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
	3901-3902	222,118.00	153,084.00	375,202.00	212,118.00	143,185.00	355,303.00	-5.3%	
		75,838,025.00	57,837,281.00	133,675,306.00	80,312,362.00	64,682,984.00	144,995,346.00	8.5%	
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials Books and Other Reference Materials Materials and Supplies	4100	130.00	724,864.00	724,994.00	4,225,546.00	3,636,454.00	7,862,000.00	984.4%	
	4200	431,895.00	350,305.00	782,200.00	244,283.00	52,347.00	296,630.00	-62.1%	
	4300	7,604,856.00	16,063,792.00	23,668,648.00	13,155,891.00	16,646,718.00	29,802,609.00	25.9%	

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	2,036,861.00	11,118,306.00	13,155,167.00	1,571,315.00	3,977,613.00	5,548,928.00	-57.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,073,742.00	28,257,267.00	38,331,009.00	19,197,035.00	24,313,132.00	43,510,167.00	13.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	16,001,431.00	10,048,200.00	26,049,631.00	20,761,589.00	8,991,092.00	29,752,681.00	14.2%
Travel and Conferences		5200	209,199.00	292,942.00	502,141.00	510,804.00	753,639.00	1,264,443.00	151.8%
Dues and Memberships		5300	145,348.00	64,971.00	210,319.00	144,734.00	61,175.00	205,909.00	-2.1%
Insurance		5400 - 5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,177,199.00	95,251.00	7,272,450.00	7,403,891.00	43,000.00	7,446,891.00	2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,387,208.00	1,706,811.00	3,094,019.00	1,288,129.00	649,525.00	1,937,654.00	-37.4%
Transfers of Direct Costs		5710	(190,704.00)	190,704.00	0.00	(4,529,789.00)	4,529,789.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(36,723.00)	(1,588.00)	(38,311.00)	(42,600.00)	(34,845.00)	(77,445.00)	102.1%
Professional/Consulting Services and Operating Expenditures		5800	10,158,781.00	12,456,902.00	22,615,683.00	17,431,125.00	22,312,416.00	39,743,541.00	75.7%
Communications		5900	849,602.00	565,822.00	1,415,424.00	1,436,381.00	215,310.00	1,651,691.00	16.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,701,341.00	25,420,015.00	61,121,356.00	44,404,264.00	37,521,101.00	81,925,365.00	34.0%

Description			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)	
CAPITAL OUTLAY									
Land		6100	0.00	(3,625.00)	(3,625.00)	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	3,956,749.00	3,956,749.00	650,000.00	8,541,545.00	9,191,545.00	132.3%
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	300,896.00	910,065.00	1,210,961.00	0.00	203,500.00	203,500.00	-83.2%
Equipment Replacement		6500	167,573.00	332,686.00	500,259.00	272,963.00	8,015,000.00	8,287,963.00	1556.7%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			468,469.00	5,195,875.00	5,664,344.00	922,963.00	16,760,045.00	17,683,008.00	212.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	(43.00)	(43.00)	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	148,095.00	0.00	148,095.00	141,312.00	0.00	141,312.00	-4.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	661,766.00	661,766.00	0.00	0.00	0.00	-100.0%
Debt Service		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			148,095.00	661,723.00	809,818.00	141,312.00	0.00	141,312.00	-82.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(5,071,234.00)	5,071,234.00	0.00	(6,310,298.00)	6,310,298.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(467,809.00)	0.00	(467,809.00)	(683,347.00)	0.00	(683,347.00)	46.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,539,043.00)	5,071,234.00	(467,809.00)	(6,993,645.00)	6,310,298.00	(683,347.00)	46.1%
TOTAL, EXPENDITURES			329,424,576.00	218,667,757.00	548,092,333.00	356,316,094.00	252,845,902.00	609,161,996.00	11.1%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	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%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(64,272,925.00)	64,272,925.00	0.00	(73,498,809.00)	73,498,809.00	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			(64,272,925.00)	64,272,925.00	0.00	(73,498,809.00)	73,498,809.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(64,272,925.00)	64,272,925.00	0.00	(73,498,809.00)	73,498,809.00	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)	
A. REVENUES													
1) LCFF Sources		8010-8099	410,819,820.00	0.00	410,819,820.00	428,186,892.00	0.00	428,186,892.00	4.2%				
2) Federal Revenue		8100-8299	1,032,162.00	96,969,610.00	98,001,772.00	900,000.00	96,935,998.00	97,835,998.00	-0.2%				
3) Other State Revenue		8300-8599	7,604,714.00	102,220,534.00	109,825,248.00	7,846,533.00	62,221,083.00	70,067,616.00	-36.2%				
4) Other Local Revenue		8600-8799	3,460,864.00	7,251,919.00	10,712,783.00	2,927,978.00	5,982,609.00	8,910,587.00	-16.8%				
5) TOTAL REVENUES			422,917,560.00	206,442,063.00	629,359,623.00	439,861,403.00	165,139,690.00	605,001,093.00	-3.9%				
B. EXPENDITURES (Objects 1000-7999)													
1) Instruction	1000-1999		200,623,485.00	147,953,013.00	348,576,498.00	209,713,754.00	167,510,167.00	377,223,921.00	8.2%				
2) Instruction - Related Services	2000-2999		38,751,016.00	20,178,112.00	58,929,128.00	46,458,889.00	19,975,327.00	66,434,216.00	12.7%				
3) Pupil Services	3000-3999		34,702,457.00	15,852,740.00	50,555,197.00	36,336,419.00	21,103,760.00	57,440,179.00	13.6%				
4) Ancillary Services	4000-4999		5,495,383.00	216,402.00	5,711,785.00	6,531,934.00	137,842.00	6,669,776.00	16.8%				
5) Community Services	5000-5999		43,697.00	1,486.00	45,183.00	230,653.00	1,097.00	231,750.00	412.9%				
6) Enterprise	6000-6999		0.00	8,770.00	8,770.00	0.00	0.00	0.00	-100.0%				
7) General Administration	7000-7999		16,876,363.00	7,528,829.00	24,405,192.00	21,601,147.00	7,901,273.00	29,502,420.00	20.9%				
8) Plant Services	8000-8999		32,726,841.00	26,266,682.00	58,993,523.00	34,548,461.00	36,216,436.00	70,764,897.00	20.0%				
9) Other Outgo	9000-9999	Except 7600-7699	205,334.00	661,723.00	867,057.00	894,837.00	0.00	894,837.00	3.2%				
10) TOTAL EXPENDITURES			329,424,576.00	218,667,757.00	548,092,333.00	356,316,094.00	252,845,902.00	609,161,996.00	11.1%				
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			93,492,984.00	(12,225,694.00)	81,267,290.00	83,545,309.00	(87,706,212.00)	(4,160,903.00)	-105.1%				
D. OTHER FINANCING SOURCES/USES													
1) Interfund Transfers													
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%				
b) Transfers Out		7600-7629	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	(64,272,925.00)	64,272,925.00	0.00	(73,498,809.00)	73,498,809.00	0.00	0.0%				
4) TOTAL OTHER FINANCING SOURCES/USES			(64,272,925.00)	64,272,925.00	0.00	(73,498,809.00)	73,498,809.00	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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,220,059.00	52,047,231.00	81,267,290.00	10,046,500.00	(14,207,403.00)	(4,160,903.00)	-105.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	49,874,135.00	27,833,237.00	77,707,372.00	79,094,194.00	79,880,468.00	158,974,662.00	104.6%
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)			49,874,135.00	27,833,237.00	77,707,372.00	79,094,194.00	79,880,468.00	158,974,662.00	104.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,874,135.00	27,833,237.00	77,707,372.00	79,094,194.00	79,880,468.00	158,974,662.00	104.6%
2) Ending Balance, June 30 (E + F1e)			79,094,194.00	79,880,468.00	158,974,662.00	89,140,694.00	65,673,065.00	154,813,759.00	-2.6%
Components of Ending Fund Balance									
a) Nonspendable			150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Revolving Cash		9711							
Stores		9712	95,751.00	0.00	95,751.00	95,751.00	0.00	95,751.00	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	79,880,468.00	79,880,468.00	0.00	65,673,065.00	65,673,065.00	-17.8%
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	45,041,520.00	0.00	45,041,520.00	53,644,529.00	0.00	53,644,529.00	19.1%
d) Assigned									
Other Assignments (by Resource/Object)		9780	11,637,449.00	0.00	11,637,449.00	10,883,924.00	0.00	10,883,924.00	-6.5%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	22,169,474.00	0.00	22,169,474.00	24,366,490.00	0.00	24,366,490.00	9.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	1,299,843.00	0.00
3212	Elementary and Secondary School Relief II (ESSER II) Fund	26,052,598.00	0.00
3215	Governor's Emergency Education Relief Fund: Learning Loss Mitigati	1,021,401.00	0.00
5640	Medi-Cal Billing Option	368,464.00	368,464.00
6300	Lottery: Instructional Materials	3,531,565.00	1,549,455.00
6500	Special Education	1,263,403.00	1,263,403.00
6512	Special Ed: Mental Health Services	3,337,072.00	0.00
6546	Mental Health-Related Services	2,473,827.00	4,700,271.00
7311	Classified School Employee Professional Development Block Grant	253,104.00	253,104.00
7425	Expanded Learning Opportunities (ELO) Grant	21,217,370.00	5,654,870.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	2,530,542.00	0.00
7510	Low-Performing Students Block Grant	24,431.00	24,431.00
7810	Other Restricted State	210,674.00	210,674.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,830,168.00	1,830,168.00
9010	Other Restricted Local	14,466,006.00	49,818,225.00
Total, Restricted Balance		79,880,468.00	65,673,065.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	710,588.00	547,868.00	-22.9%
3) Other State Revenue		8300-8599	2,642,187.00	2,950,257.00	11.7%
4) Other Local Revenue		8600-8799	185,208.00	0.00	-100.0%
5) TOTAL, REVENUES			3,537,983.00	3,498,125.00	-1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,407,046.00	1,419,576.00	0.9%
2) Classified Salaries		2000-2999	600,830.00	624,496.00	3.9%
3) Employee Benefits		3000-3999	900,686.00	993,936.00	10.4%
4) Books and Supplies		4000-4999	419,514.00	129,009.00	-69.2%
5) Services and Other Operating Expenditures		5000-5999	436,566.00	235,169.00	-46.1%
6) Capital Outlay		6000-6999	148,392.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	99,443.00	91,770.00	-7.7%
9) TOTAL, EXPENDITURES			4,012,477.00	3,493,956.00	-12.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(474,494.00)	4,169.00	-100.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(474,494.00)	4,169.00	-100.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,079,930.00	605,436.00	-43.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,079,930.00	605,436.00	-43.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,079,930.00	605,436.00	-43.9%
2) Ending Balance, June 30 (E + F1e)			605,436.00	609,605.00	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	411,445.00	415,614.00	1.0%
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	193,991.00	193,991.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	605,436.00		
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			605,436.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			605,436.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	710,588.00	547,868.00	-22.9%
TOTAL, FEDERAL REVENUE			710,588.00	547,868.00	-22.9%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,391,457.00	2,703,561.00	13.1%
All Other State Revenue	All Other	8590	250,730.00	246,696.00	-1.6%
TOTAL, OTHER STATE REVENUE			2,642,187.00	2,950,257.00	11.7%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	174,097.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	1,111.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			185,208.00	0.00	-100.0%
TOTAL, REVENUES			3,537,983.00	3,498,125.00	-1.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,257,086.00	1,271,020.00	1.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	149,904.00	148,556.00	-0.9%
Other Certificated Salaries		1900	56.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,407,046.00	1,419,576.00	0.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	74,256.00	91,510.00	23.2%
Classified Supervisors' and Administrators' Salaries		2300	108,293.00	108,286.00	0.0%
Clerical, Technical and Office Salaries		2400	386,904.00	393,222.00	1.6%
Other Classified Salaries		2900	31,377.00	31,478.00	0.3%
TOTAL, CLASSIFIED SALARIES			600,830.00	624,496.00	3.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	314,250.00	329,571.00	4.9%
PERS		3201-3202	156,562.00	184,235.00	17.7%
OASDI/Medicare/Alternative		3301-3302	74,505.00	79,683.00	6.9%
Health and Welfare Benefits		3401-3402	279,354.00	300,475.00	7.6%
Unemployment Insurance		3501-3502	928.00	25,182.00	2613.6%
Workers' Compensation		3601-3602	37,969.00	38,897.00	2.4%
OPEB, Allocated		3701-3702	34,187.00	32,757.00	-4.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,931.00	3,136.00	7.0%
TOTAL, EMPLOYEE BENEFITS			900,686.00	993,936.00	10.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	59,125.00	24,000.00	-59.4%
Materials and Supplies		4300	260,678.00	65,509.00	-74.9%
Noncapitalized Equipment		4400	99,711.00	39,500.00	-60.4%
TOTAL, BOOKS AND SUPPLIES			419,514.00	129,009.00	-69.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	176.00	1,600.00	809.1%
Dues and Memberships		5300	691.00	700.00	1.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	73,000.00	51,600.00	-29.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,909.00	1,650.00	-13.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,285.00	2,970.00	30.0%
Professional/Consulting Services and Operating Expenditures		5800	314,928.00	176,649.00	-43.9%
Communications		5900	43,577.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			436,566.00	235,169.00	-46.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	148,392.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			148,392.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	99,443.00	91,770.00	-7.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			99,443.00	91,770.00	-7.7%
TOTAL, EXPENDITURES			4,012,477.00	3,493,956.00	-12.9%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	710,588.00	547,868.00	-22.9%
3) Other State Revenue		8300-8599	2,642,187.00	2,950,257.00	11.7%
4) Other Local Revenue		8600-8799	185,208.00	0.00	-100.0%
5) TOTAL, REVENUES			3,537,983.00	3,498,125.00	-1.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,500,859.00	2,083,682.00	-16.7%
2) Instruction - Related Services	2000-2999		1,023,738.00	1,067,338.00	4.3%
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		99,443.00	91,770.00	-7.7%
8) Plant Services	8000-8999		388,437.00	251,166.00	-35.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,012,477.00	3,493,956.00	-12.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(474,494.00)	4,169.00	-100.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(474,494.00)	4,169.00	-100.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,079,930.00	605,436.00	-43.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,079,930.00	605,436.00	-43.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,079,930.00	605,436.00	-43.9%
2) Ending Balance, June 30 (E + F1e)			605,436.00	609,605.00	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	411,445.00	415,614.00	1.0%
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	193,991.00	193,991.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
6371	CalWORKs for ROCP or Adult Education	364,769.00	368,938.00
9010	Other Restricted Local	46,676.00	46,676.00
Total, Restricted Balance		411,445.00	415,614.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	188,528.00	0.00	-100.0%
3) Other State Revenue		8300-8599	3,002,817.00	3,074,573.00	2.4%
4) Other Local Revenue		8600-8799	104,912.00	74,364.00	-29.1%
5) TOTAL, REVENUES			3,296,257.00	3,148,937.00	-4.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	883,420.00	876,549.00	-0.8%
2) Classified Salaries		2000-2999	1,100,384.00	1,144,893.00	4.0%
3) Employee Benefits		3000-3999	934,334.00	996,083.00	6.6%
4) Books and Supplies		4000-4999	73,224.00	212,344.00	190.0%
5) Services and Other Operating Expenditures		5000-5999	11,109.00	0.00	-100.0%
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	105,258.00	107,596.00	2.2%
9) TOTAL, EXPENDITURES			3,107,729.00	3,337,465.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			188,528.00	(188,528.00)	-200.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			188,528.00	(188,528.00)	-200.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	188,528.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	188,528.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	188,528.00	New
2) Ending Balance, June 30 (E + F1e)			188,528.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	188,528.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	188,528.00		
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			188,528.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			188,528.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	188,528.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			188,528.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,924,987.00	3,000,000.00	2.6%
All Other State Revenue	All Other	8590	77,830.00	74,573.00	-4.2%
TOTAL, OTHER STATE REVENUE			3,002,817.00	3,074,573.00	2.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	104,912.00	74,364.00	-29.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			104,912.00	74,364.00	-29.1%
TOTAL, REVENUES			3,296,257.00	3,148,937.00	-4.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	803,494.00	794,408.00	-1.1%
Certificated Pupil Support Salaries		1200	21,901.00	21,872.00	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	58,017.00	60,269.00	3.9%
Other Certificated Salaries		1900	8.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			883,420.00	876,549.00	-0.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	796,606.00	853,823.00	7.2%
Classified Support Salaries		2200	27,535.00	23,334.00	-15.3%
Classified Supervisors' and Administrators' Salaries		2300	79,774.00	79,774.00	0.0%
Clerical, Technical and Office Salaries		2400	49,880.00	36,535.00	-26.8%
Other Classified Salaries		2900	146,589.00	151,427.00	3.3%
TOTAL, CLASSIFIED SALARIES			1,100,384.00	1,144,893.00	4.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	208,186.00	203,221.00	-2.4%
PERS		3201-3202	190,386.00	226,603.00	19.0%
OASDI/Medicare/Alternative		3301-3302	100,546.00	107,682.00	7.1%
Health and Welfare Benefits		3401-3402	354,516.00	357,645.00	0.9%
Unemployment Insurance		3501-3502	962.00	24,922.00	2490.6%
Workers' Compensation		3601-3602	39,414.00	38,502.00	-2.3%
OPEB, Allocated		3701-3702	35,489.00	32,428.00	-8.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,835.00	5,080.00	5.1%
TOTAL, EMPLOYEE BENEFITS			934,334.00	996,083.00	6.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	200.00	0.00	-100.0%
Materials and Supplies		4300	72,314.00	212,344.00	193.6%
Noncapitalized Equipment		4400	710.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			73,224.00	212,344.00	190.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	539.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,518.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	6,015.00	0.00	-100.0%
Communications		5900	37.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,109.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	105,258.00	107,596.00	2.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			105,258.00	107,596.00	2.2%
TOTAL, EXPENDITURES			3,107,729.00	3,337,465.00	7.4%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	188,528.00	0.00	-100.0%
3) Other State Revenue		8300-8599	3,002,817.00	3,074,573.00	2.4%
4) Other Local Revenue		8600-8799	104,912.00	74,364.00	-29.1%
5) TOTAL, REVENUES			3,296,257.00	3,148,937.00	-4.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,417,375.00	2,653,693.00	9.8%
2) Instruction - Related Services	2000-2999		506,187.00	507,677.00	0.3%
3) Pupil Services	3000-3999		75,595.00	68,499.00	-9.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		105,258.00	107,596.00	2.2%
8) Plant Services	8000-8999		3,314.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,107,729.00	3,337,465.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			188,528.00	(188,528.00)	-200.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			188,528.00	(188,528.00)	-200.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	188,528.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	188,528.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	188,528.00	New
2) Ending Balance, June 30 (E + F1e)			188,528.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	188,528.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
5058	Child Development: Coronavirus Response and Relief Supple	188,528.00	0.00
Total, Restricted Balance		188,528.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,308,789.00	17,914,000.00	-19.7%
3) Other State Revenue		8300-8599	1,604,556.00	1,319,266.00	-17.8%
4) Other Local Revenue		8600-8799	3,055,695.00	494,500.00	-83.8%
5) TOTAL, REVENUES			26,969,040.00	19,727,766.00	-26.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,814,556.00	8,366,209.00	-5.1%
3) Employee Benefits		3000-3999	3,061,842.00	4,045,180.00	32.1%
4) Books and Supplies		4000-4999	7,237,143.00	8,105,720.00	12.0%
5) Services and Other Operating Expenditures		5000-5999	511,957.00	626,773.00	22.4%
6) Capital Outlay		6000-6999	118,804.00	1,815,000.00	1427.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	263,108.00	483,981.00	83.9%
9) TOTAL, EXPENDITURES			20,007,410.00	23,442,863.00	17.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,961,630.00	(3,715,097.00)	-153.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,961,630.00	(3,715,097.00)	-153.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,954,497.00	12,916,127.00	116.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,954,497.00	12,916,127.00	116.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,954,497.00	12,916,127.00	116.9%
2) Ending Balance, June 30 (E + F1e)			12,916,127.00	9,201,030.00	-28.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,839,206.00	9,124,109.00	-28.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	76,921.00	76,921.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,016,127.00		
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			11,016,127.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			11,016,127.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	21,590,508.00	17,685,000.00	-18.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	718,281.00	229,000.00	-68.1%
TOTAL, FEDERAL REVENUE			22,308,789.00	17,914,000.00	-19.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,361,760.00	1,243,300.00	-8.7%
All Other State Revenue		8590	242,796.00	75,966.00	-68.7%
TOTAL, OTHER STATE REVENUE			1,604,556.00	1,319,266.00	-17.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,716,250.00	256,000.00	-90.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	16,445.00	35,000.00	112.8%
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	323,000.00	203,500.00	-37.0%
TOTAL, OTHER LOCAL REVENUE			3,055,695.00	494,500.00	-83.8%
TOTAL, REVENUES			26,969,040.00	19,727,766.00	-26.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	7,837,887.00	6,756,728.00	-13.8%
Classified Supervisors' and Administrators' Salaries		2300	741,481.00	1,208,100.00	62.9%
Clerical, Technical and Office Salaries		2400	235,188.00	401,381.00	70.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,814,556.00	8,366,209.00	-5.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,705,837.00	1,398,134.00	-18.0%
OASDI/Medicare/Alternative		3301-3302	291,264.00	640,428.00	119.9%
Health and Welfare Benefits		3401-3402	868,198.00	1,596,558.00	83.9%
Unemployment Insurance		3501-3502	2,397.00	103,073.00	4200.1%
Workers' Compensation		3601-3602	96,835.00	159,219.00	64.4%
OPEB, Allocated		3701-3702	87,312.00	134,079.00	53.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,999.00	13,689.00	36.9%
TOTAL, EMPLOYEE BENEFITS			3,061,842.00	4,045,180.00	32.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	285,522.00	581,600.00	103.7%
Noncapitalized Equipment		4400	88,640.00	65,000.00	-26.7%
Food		4700	6,862,981.00	7,459,120.00	8.7%
TOTAL, BOOKS AND SUPPLIES			7,237,143.00	8,105,720.00	12.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	301.00	3,614.00	1100.7%
Dues and Memberships		5300	0.00	5,000.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	92,801.00	172,631.00	86.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	158,304.00	155,697.00	-1.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,839.00	73,875.00	2502.1%
Professional/Consulting Services and Operating Expenditures		5800	257,212.00	215,956.00	-16.0%
Communications		5900	500.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			511,957.00	626,773.00	22.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	118,804.00	15,000.00	-87.4%
Equipment Replacement		6500	0.00	1,800,000.00	New
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			118,804.00	1,815,000.00	1427.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	263,108.00	483,981.00	83.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			263,108.00	483,981.00	83.9%
TOTAL, EXPENDITURES			20,007,410.00	23,442,863.00	17.2%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,308,789.00	17,914,000.00	-19.7%
3) Other State Revenue		8300-8599	1,604,556.00	1,319,266.00	-17.8%
4) Other Local Revenue		8600-8799	3,055,695.00	494,500.00	-83.8%
5) TOTAL, REVENUES			26,969,040.00	19,727,766.00	-26.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		19,552,003.00	22,562,104.00	15.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		263,108.00	483,981.00	83.9%
8) Plant Services	8000-8999		192,299.00	396,778.00	106.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,007,410.00	23,442,863.00	17.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,961,630.00	(3,715,097.00)	-153.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,961,630.00	(3,715,097.00)	-153.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,954,497.00	12,916,127.00	116.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,954,497.00	12,916,127.00	116.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,954,497.00	12,916,127.00	116.9%
2) Ending Balance, June 30 (E + F1e)			12,916,127.00	9,201,030.00	-28.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,839,206.00	9,124,109.00	-28.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	76,921.00	76,921.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	8,970,658.00	5,259,195.00
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimb	1,653,971.00	1,653,971.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	988,930.00	985,296.00
9010	Other Restricted Local	1,225,647.00	1,225,647.00
Total, Restricted Balance		12,839,206.00	9,124,109.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	948,403.00	1,400,000.00	47.6%
5) TOTAL, REVENUES			948,403.00	1,400,000.00	47.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	888,396.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	33,250.00	1,000,000.00	2907.5%
6) Capital Outlay		6000-6999	77,270,543.00	89,542,211.00	15.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			78,192,189.00	90,542,211.00	15.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(77,243,786.00)	(89,142,211.00)	15.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	206,605.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			206,605.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(77,037,181.00)	(89,142,211.00)	15.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	185,604,493.00	108,567,312.00	-41.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			185,604,493.00	108,567,312.00	-41.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			185,604,493.00	108,567,312.00	-41.5%
2) Ending Balance, June 30 (E + F1e)			108,567,312.00	19,425,101.00	-82.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	108,567,312.00	19,425,101.00	-82.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	108,567,312.00		
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			108,567,312.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			108,567,312.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	948,403.00	1,400,000.00	47.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			948,403.00	1,400,000.00	47.6%
TOTAL, REVENUES			948,403.00	1,400,000.00	47.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	582,057.00	0.00	-100.0%
Noncapitalized Equipment		4400	306,339.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			888,396.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	33,250.00	1,000,000.00	2907.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,250.00	1,000,000.00	2907.5%
CAPITAL OUTLAY					
Land		6100	3,344,376.00	0.00	-100.0%
Land Improvements		6170	200,275.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	73,599,980.00	89,542,211.00	21.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	125,912.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			77,270,543.00	89,542,211.00	15.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			78,192,189.00	90,542,211.00	15.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	206,605.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			206,605.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			206,605.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	948,403.00	1,400,000.00	47.6%
5) TOTAL, REVENUES			948,403.00	1,400,000.00	47.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		78,192,189.00	90,542,211.00	15.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			78,192,189.00	90,542,211.00	15.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(77,243,786.00)	(89,142,211.00)	15.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	206,605.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			206,605.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(77,037,181.00)	(89,142,211.00)	15.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	185,604,493.00	108,567,312.00	-41.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			185,604,493.00	108,567,312.00	-41.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			185,604,493.00	108,567,312.00	-41.5%
2) Ending Balance, June 30 (E + F1e)			108,567,312.00	19,425,101.00	-82.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	108,567,312.00	19,425,101.00	-82.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	108,567,312.00	19,425,101.00
Total, Restricted Balance		108,567,312.00	19,425,101.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,669,034.00	3,501,083.00	-4.6%
5) TOTAL, REVENUES			3,669,034.00	3,501,083.00	-4.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	34,204.00	91,199.00	166.6%
3) Employee Benefits		3000-3999	14,997.00	44,956.00	199.8%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	359,445.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,631,678.00	10,228,687.00	120.8%
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			5,040,324.00	10,364,842.00	105.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,371,290.00)	(6,863,759.00)	400.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,823,605.00	1,624,000.00	-10.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,823,605.00)	(1,624,000.00)	-10.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,194,895.00)	(8,487,759.00)	165.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,334,837.00	12,238,597.00	-20.2%
b) Audit Adjustments		9793	98,655.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			15,433,492.00	12,238,597.00	-20.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,433,492.00	12,238,597.00	-20.7%
2) Ending Balance, June 30 (E + F1e)			12,238,597.00	3,750,838.00	-69.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,238,597.00	3,750,838.00	-69.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,238,597.00		
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			12,238,597.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			12,238,597.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	111,305.00	280,000.00	151.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	3,492,729.00	3,200,000.00	-8.4%
Other Local Revenue All Other Local Revenue		8699	65,000.00	21,083.00	-67.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,669,034.00	3,501,083.00	-4.6%
TOTAL, REVENUES			3,669,034.00	3,501,083.00	-4.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	29,554.00	63,049.00	113.3%
Clerical, Technical and Office Salaries		2400	4,410.00	28,150.00	538.3%
Other Classified Salaries		2900	240.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			34,204.00	91,199.00	166.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,920.00	20,648.00	198.4%
OASDI/Medicare/Alternative		3301-3302	2,580.00	6,932.00	168.7%
Health and Welfare Benefits		3401-3402	4,180.00	13,023.00	211.6%
Unemployment Insurance		3501-3502	17.00	1,122.00	6500.0%
Workers' Compensation		3601-3602	684.00	1,732.00	153.2%
OPEB, Allocated		3701-3702	616.00	1,459.00	136.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	40.00	New
TOTAL, EMPLOYEE BENEFITS			14,997.00	44,956.00	199.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	930.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	358,515.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			359,445.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	290,118.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,164,781.00	10,228,687.00	145.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	176,779.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,631,678.00	10,228,687.00	120.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,040,324.00	10,364,842.00	105.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,823,605.00	1,624,000.00	-10.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,823,605.00	1,624,000.00	-10.9%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,823,605.00)	(1,624,000.00)	-10.9%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,669,034.00	3,501,083.00	-4.6%
5) TOTAL, REVENUES			3,669,034.00	3,501,083.00	-4.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		407,716.00	136,155.00	-66.6%
8) Plant Services	8000-8999		4,632,608.00	10,228,687.00	120.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,040,324.00	10,364,842.00	105.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,371,290.00)	(6,863,759.00)	400.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,823,605.00	1,624,000.00	-10.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,823,605.00)	(1,624,000.00)	-10.9%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,194,895.00)	(8,487,759.00)	165.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,334,837.00	12,238,597.00	-20.2%
b) Audit Adjustments		9793	98,655.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			15,433,492.00	12,238,597.00	-20.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,433,492.00	12,238,597.00	-20.7%
2) Ending Balance, June 30 (E + F1e)			12,238,597.00	3,750,838.00	-69.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,238,597.00	3,750,838.00	-69.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	12,238,597.00	3,750,838.00
Total, Restricted Balance		12,238,597.00	3,750,838.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	725,809.00	0.00	-100.0%
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			(725,809.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(725,809.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	725,809.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			725,809.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			725,809.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	725,809.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			725,809.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(725,809.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	725,809.00	0.00	-100.0%
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			(725,809.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(725,809.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	725,809.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			725,809.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			725,809.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,615,651.00	70,000.00	-95.7%
5) TOTAL, REVENUES			1,615,651.00	70,000.00	-95.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6.00	0.00	-100.0%
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	20,990.00	0.00	-100.0%
6) Capital Outlay		6000-6999	3,884,446.00	2,993,986.00	-22.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,905,442.00	2,993,986.00	-23.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,289,791.00)	(2,923,986.00)	27.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	725,809.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			725,809.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,563,982.00)	(2,923,986.00)	87.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,809,918.00	6,245,936.00	-20.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,809,918.00	6,245,936.00	-20.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,809,918.00	6,245,936.00	-20.0%
2) Ending Balance, June 30 (E + F1e)			6,245,936.00	3,321,950.00	-46.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	6,245,936.00	3,321,950.00	-46.8%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,245,936.00		
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			6,245,936.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			6,245,936.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50,088.00	70,000.00	39.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,565,563.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,615,651.00	70,000.00	-95.7%
TOTAL, REVENUES			1,615,651.00	70,000.00	-95.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	6.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	21,990.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	(1,000.00)	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,990.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,884,446.00	2,993,986.00	-22.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,884,446.00	2,993,986.00	-22.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,905,442.00	2,993,986.00	-23.3%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	725,809.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			725,809.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			725,809.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,615,651.00	70,000.00	-95.7%
5) TOTAL, REVENUES			1,615,651.00	70,000.00	-95.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		3,905,442.00	2,993,986.00	-23.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,905,442.00	2,993,986.00	-23.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,289,791.00)	(2,923,986.00)	27.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	725,809.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			725,809.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,563,982.00)	(2,923,986.00)	87.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,809,918.00	6,245,936.00	-20.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,809,918.00	6,245,936.00	-20.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,809,918.00	6,245,936.00	-20.0%
2) Ending Balance, June 30 (E + F1e)			6,245,936.00	3,321,950.00	-46.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	6,245,936.00	3,321,950.00	-46.8%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	33,470,582.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			33,470,582.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(33,470,582.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(33,470,582.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,636,468.00	10,165,886.00	-76.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,636,468.00	10,165,886.00	-76.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,636,468.00	10,165,886.00	-76.7%
2) Ending Balance, June 30 (E + F1e)			10,165,886.00	10,165,886.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,165,886.00	10,165,886.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	19,105,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	14,365,582.00	0.00	-100.0%
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)			33,470,582.00	0.00	-100.0%
TOTAL, EXPENDITURES			33,470,582.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	33,470,582.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			33,470,582.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(33,470,582.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(33,470,582.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,636,468.00	10,165,886.00	-76.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,636,468.00	10,165,886.00	-76.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,636,468.00	10,165,886.00	-76.7%
2) Ending Balance, June 30 (E + F1e)			10,165,886.00	10,165,886.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,165,886.00	10,165,886.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	10,165,886.00	10,165,886.00
Total, Restricted Balance		10,165,886.00	10,165,886.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,300.00	2,500.00	-41.9%
5) TOTAL, REVENUES			4,300.00	2,500.00	-41.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,627,079.00	1,624,105.00	-0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,627,079.00	1,624,105.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,622,779.00)	(1,621,605.00)	-0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,617,000.00	1,624,000.00	0.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,617,000.00	1,624,000.00	0.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,779.00)	2,395.00	-141.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	647,870.00	642,091.00	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			647,870.00	642,091.00	-0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			647,870.00	642,091.00	-0.9%
2) Ending Balance, June 30 (E + F1e)			642,091.00	644,486.00	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	642,091.00	644,486.00	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	642,091.00		
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			642,091.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			642,091.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	4,300.00	2,500.00	-41.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,300.00	2,500.00	-41.9%
TOTAL, REVENUES			4,300.00	2,500.00	-41.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	522,915.00	485,331.00	-7.2%
Other Debt Service - Principal		7439	1,104,164.00	1,138,774.00	3.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,627,079.00	1,624,105.00	-0.2%
TOTAL, EXPENDITURES			1,627,079.00	1,624,105.00	-0.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,617,000.00	1,624,000.00	0.4%
(a) TOTAL, INTERFUND TRANSFERS IN			1,617,000.00	1,624,000.00	0.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,617,000.00	1,624,000.00	0.4%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,300.00	2,500.00	-41.9%
5) TOTAL, REVENUES			4,300.00	2,500.00	-41.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,627,079.00	1,624,105.00	-0.2%
10) TOTAL, EXPENDITURES			1,627,079.00	1,624,105.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,622,779.00)	(1,621,605.00)	-0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,617,000.00	1,624,000.00	0.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,617,000.00	1,624,000.00	0.4%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,779.00)	2,395.00	-141.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	647,870.00	642,091.00	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			647,870.00	642,091.00	-0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			647,870.00	642,091.00	-0.9%
2) Ending Balance, June 30 (E + F1e)			642,091.00	644,486.00	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	642,091.00	644,486.00	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	642,091.00	644,486.00
Total, Restricted Balance		642,091.00	644,486.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	33,764,591.00	40,301,750.00	19.4%
5) TOTAL, REVENUES			33,764,591.00	40,301,750.00	19.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	33,854.00	36,500.00	7.8%
2) Classified Salaries		2000-2999	544,349.00	492,974.00	-9.4%
3) Employee Benefits		3000-3999	494,621.00	763,499.00	54.4%
4) Books and Supplies		4000-4999	26,937.00	35,550.00	32.0%
5) Services and Other Operating Expenses		5000-5999	41,916,137.00	42,631,587.00	1.7%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			43,015,898.00	43,960,110.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,251,307.00)	(3,658,360.00)	-60.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(9,251,307.00)	(3,658,360.00)	-60.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	22,836,367.00	14,975,903.00	-34.4%
b) Audit Adjustments		9793	1,390,843.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			24,227,210.00	14,975,903.00	-38.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			24,227,210.00	14,975,903.00	-38.2%
2) Ending Net Position, June 30 (E + F1e)			14,975,903.00	11,317,543.00	-24.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	14,975,903.00	11,317,543.00	-24.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,975,903.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			14,975,903.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			14,975,903.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	300,000.00	100,000.00	-66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	31,113,624.00	39,701,750.00	27.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,350,967.00	500,000.00	-78.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			33,764,591.00	40,301,750.00	19.4%
TOTAL, REVENUES			33,764,591.00	40,301,750.00	19.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	33,854.00	36,500.00	7.8%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			33,854.00	36,500.00	7.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	83,445.00	3,000.00	-96.4%
Classified Supervisors' and Administrators' Salaries		2300	79,604.00	82,753.00	4.0%
Clerical, Technical and Office Salaries		2400	376,560.00	407,221.00	8.1%
Other Classified Salaries		2900	4,740.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			544,349.00	492,974.00	-9.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	6,176.00	New
PERS		3201-3202	111,289.00	112,774.00	1.3%
OASDI/Medicare/Alternative		3301-3302	47,187.00	38,293.00	-18.8%
Health and Welfare Benefits		3401-3402	313,212.00	580,531.00	85.3%
Unemployment Insurance		3501-3502	287.00	6,520.00	2171.8%
Workers' Compensation		3601-3602	11,577.00	10,073.00	-13.0%
OPEB, Allocated		3701-3702	10,419.00	8,482.00	-18.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	650.00	650.00	0.0%
TOTAL, EMPLOYEE BENEFITS			494,621.00	763,499.00	54.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,326.00	28,250.00	149.4%
Noncapitalized Equipment		4400	15,611.00	7,300.00	-53.2%
TOTAL, BOOKS AND SUPPLIES			26,937.00	35,550.00	32.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,090.00	16,000.00	1367.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	3,568,305.00	3,374,672.00	-5.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,749.00	600.00	-89.6%
Professional/Consulting Services and Operating Expenditures		5800	38,340,993.00	39,240,315.00	2.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			41,916,137.00	42,631,587.00	1.7%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			43,015,898.00	43,960,110.00	2.2%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	33,764,591.00	40,301,750.00	19.4%
5) TOTAL, REVENUES			33,764,591.00	40,301,750.00	19.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		43,015,898.00	43,960,110.00	2.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			43,015,898.00	43,960,110.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,251,307.00)	(3,658,360.00)	-60.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(9,251,307.00)	(3,658,360.00)	-60.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	22,836,367.00	14,975,903.00	-34.4%
b) Audit Adjustments		9793	1,390,843.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			24,227,210.00	14,975,903.00	-38.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			24,227,210.00	14,975,903.00	-38.2%
2) Ending Net Position, June 30 (E + F1e)			14,975,903.00	11,317,543.00	-24.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	14,975,903.00	11,317,543.00	-24.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	14,975,903.00	11,317,543.00
Total, Restricted Net Position		14,975,903.00	11,317,543.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,382,229.00	3,900,000.00	-27.5%
5) TOTAL, REVENUES			5,382,229.00	3,900,000.00	-27.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	173,702.00	130,000.00	-25.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			173,702.00	130,000.00	-25.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,208,527.00	3,770,000.00	-27.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,208,527.00	3,770,000.00	-27.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	23,593,394.00	28,801,921.00	22.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,593,394.00	28,801,921.00	22.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			23,593,394.00	28,801,921.00	22.1%
2) Ending Net Position, June 30 (E + F1e)			28,801,921.00	32,571,921.00	13.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	28,801,921.00	32,571,921.00	13.1%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	28,801,921.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			28,801,921.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(G10 + H2) - (I7 + J2)			28,801,921.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	1,181,714.00	900,000.00	-23.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,200,515.00	3,000,000.00	-28.6%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,382,229.00	3,900,000.00	-27.5%
TOTAL, REVENUES			5,382,229.00	3,900,000.00	-27.5%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	173,702.00	130,000.00	-25.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			173,702.00	130,000.00	-25.2%
TOTAL, EXPENSES			173,702.00	130,000.00	-25.2%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,382,229.00	3,900,000.00	-27.5%
5) TOTAL, REVENUES			5,382,229.00	3,900,000.00	-27.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		173,702.00	130,000.00	-25.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			173,702.00	130,000.00	-25.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,208,527.00	3,770,000.00	-27.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,208,527.00	3,770,000.00	-27.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	23,593,394.00	28,801,921.00	22.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,593,394.00	28,801,921.00	22.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			23,593,394.00	28,801,921.00	22.1%
2) Ending Net Position, June 30 (E + F1e)			28,801,921.00	32,571,921.00	13.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	28,801,921.00	32,571,921.00	13.1%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,200.00	0.00	-100.0%
5) TOTAL, REVENUES			2,200.00	0.00	-100.0%
B. EXPENSES					
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	183.00	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	5,162.00	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,345.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,145.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(3,145.00)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	264,854.00	261,709.00	-1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			264,854.00	261,709.00	-1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			264,854.00	261,709.00	-1.2%
2) Ending Net Position, June 30 (E + F1e)			261,709.00	261,709.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	261,709.00	261,709.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	261,709.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			261,709.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(G10 + H2) - (I7 + J2)			261,709.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	200.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			2,200.00	0.00	-100.0%
TOTAL, REVENUES			2,200.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	183.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			183.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,162.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,162.00	0.00	-100.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			5,345.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,200.00	0.00	-100.0%
5) TOTAL, REVENUES			2,200.00	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		5,345.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			5,345.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,145.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(3,145.00)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	264,854.00	261,709.00	-1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			264,854.00	261,709.00	-1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			264,854.00	261,709.00	-1.2%
2) Ending Net Position, June 30 (E + F1e)			261,709.00	261,709.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	261,709.00	261,709.00	0.0%

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

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	39,067.25	39,067.25	39,067.25	37,299.58	37,253.25	39,067.25
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	39,067.25	39,067.25	39,067.25	37,299.58	37,253.25	39,067.25
5. District Funded County Program ADA						
a. County Community Schools	9.67	9.67	9.67	9.67	9.67	9.67
b. Special Education-Special Day Class	1.65	1.65	1.65	1.65	1.65	1.65
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.11	0.11	0.11	0.11	0.11	0.11
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	1.04	1.04	1.04	1.04	1.04	1.04
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	12.47	12.47	12.47	12.47	12.47	12.47
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	39,079.72	39,079.72	39,079.72	37,312.05	37,265.72	39,079.72
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF			JUNE							
A. BEGINNING CASH			73,654,081.00	75,945,018.00	59,908,284.00	75,935,951.00	67,724,520.00	32,965,921.00	52,656,855.00	63,892,554.00
B. RECEIPTS										
LCFF/Revenue Limit Sources	8010-8019 Principal Apportionment		12,139,574.00	12,139,574.00	41,287,601.00	21,851,234.00	21,851,234.00	41,287,601.00	21,851,234.00	23,181,406.00
	8020-8079 Property Taxes		0.00	3,255,746.00	2,997,173.00	0.00	1,257,001.00	22,538,253.00	23,923,620.00	1,317,397.00
	8080-8099 Miscellaneous Funds		0.00	(110,835.00)	(221,671.00)	(147,776.00)	(147,776.00)	119,471.00	(144,927.00)	(147,776.00)
	8100-8299 Federal Revenue		2,623,215.00	3,908,896.00	3,124,136.00	15,182,538.00	4,951,712.00	7,052,019.00	9,598,690.00	6,130,006.00
	8300-8599 Other State Revenue		1,534,899.00	3,034,899.00	6,010,400.00	6,493,241.00	5,048,372.00	4,392,539.00	7,456,596.00	1,507,855.00
	8600-8799 Other Local Revenue		132,005.00	172,063.00	794,646.00	179,103.00	355,622.00	143,015.00	2,349,811.00	251,991.00
	8910-8929 Interfund Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8930-8979 All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL RECEIPTS		16,429,693.00	22,400,343.00	53,992,285.00	43,558,340.00	33,316,165.00	75,532,898.00	65,035,024.00	32,240,879.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		7,917,803.00	22,140,547.00	22,009,996.00	22,461,545.00	22,690,941.00	23,094,196.00	22,000,337.00	22,645,062.00
	2000-2999 Classified Salaries		3,925,083.00	6,861,484.00	6,658,781.00	7,503,246.00	7,026,532.00	6,924,779.00	7,202,796.00	6,907,153.00
	3000-3999 Employee Benefits		8,856,316.00	11,835,970.00	16,146,213.00	16,490,791.00	15,712,256.00	10,822,453.00	10,820,909.00	11,371,939.00
	4000-4999 Books and Supplies		960,704.00	4,141,733.00	1,598,999.00	1,985,804.00	2,267,068.00	2,592,472.00	6,260,353.00	2,996,110.00
	5000-5999 Services		1,968,667.00	5,077,734.00	4,687,769.00	6,479,477.00	3,834,926.00	10,743,504.00	6,714,603.00	6,618,750.00
	6000-6599 Capital Outlay		861,162.00	4,511,819.00	711,387.00	177,007.00	1,062,041.00	1,012,706.00	831,809.00	1,204,036.00
	7000-7499 Other Outgo		0.00	0.00	0.00	(108.00)	0.00	0.00	(33,059.00)	(262,676.00)
	Interfund Transfers Out		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7600-7629 All Other Financing Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL DISBURSEMENTS		24,489,735.00	54,569,287.00	51,813,145.00	55,097,762.00	52,593,764.00	55,190,110.00	53,797,748.00	51,480,374.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows	9111-9199 Cash Not in Treasury	150,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9200-9299 Accounts Receivable	92,262,759.00	27,097,273.00	17,971,149.00	17,861,541.00	17,639,386.00	11,402,927.00	39,000.00	110,000.00	32,000.00
	9310 Due From Other Funds	0.00	0.00	(285,000.00)	0.00	0.00	0.00	0.00	0.00	44,000.00
	9320 Stores	95,751.00	(54,752.00)	(47,783.00)	70,851.00	(48,683.00)	111,474.00	(5,122.00)	26,749.00	(40,422.00)
	9330 Prepaid Expenditures	11,184.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9340 Other Current Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SUBTOTAL	92,519,694.00	27,053,705.00	17,923,366.00	17,647,392.00	17,590,703.00	11,514,401.00	33,878.00	136,749.00	35,578.00
	Liabilities and Deferred Inflows									
	9500-9599 Accounts Payable	14,440,500.00	4,143,976.00	1,791,156.00	2,382,957.00	956,857.00	1,124,376.00	685,732.00	138,326.00	1,000,978.00
Nonoperating	9610 Due To Other Funds	105,341.00								
	9640 Current Loans	50,988,525.00	12,558,750.00	0.00	0.00	12,558,750.00	25,871,025.00	0.00	0.00	0.00
	9650 Unearned Revenues	2,163,013.00	0.00	0.00	1,415,908.00	747,105.00	0.00	0.00	0.00	0.00
	Deferred Inflows of Resources									
	SUBTOTAL	67,697,379.00	16,702,726.00	1,791,156.00	3,798,865.00	14,262,712.00	26,995,401.00	685,732.00	138,326.00	1,000,978.00
	Suspense Clearing		0.00							
	TOTAL BALANCE SHEET ITEMS	24,822,315.00	10,350,979.00	16,132,210.00	13,848,527.00	3,327,991.00	(15,481,000.00)	(651,854.00)	(1,577.00)	(965,400.00)
	E. NET INCREASE/DECREASE (B - C + D)		2,290,937.00	(16,036,734.00)	16,027,667.00	(8,211,431.00)	(34,758,599.00)	19,690,934.00	11,235,699.00	(20,204,895.00)
	F. ENDING CASH (A + E)		75,945,018.00	59,908,284.00	75,935,951.00	67,724,520.00	32,965,921.00	52,656,855.00	63,892,554.00	43,687,659.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		43,687,659.00	50,090,009.00	37,337,353.00	33,260,307.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	42,617,773.00	23,181,406.00	23,181,406.00	19,436,367.00	31,310,239.00		335,316,649.00	335,316,649.00
Property Taxes	8020-8079	0.00	7,722,251.00	17,469,670.00	13,888,327.00	0.00		94,369,438.00	94,369,438.00
Miscellaneous Funds	8080-8099	(109,966.00)	(131,210.00)	(134,598.00)	(148,974.00)	(173,157.00)		(1,499,195.00)	(1,499,195.00)
Federal Revenue	8100-8299	12,428,107.00	5,525,147.00	3,132,825.00	12,835,903.00	11,342,798.00		97,835,998.00	97,835,998.00
Other State Revenue	8300-8599	5,724,524.00	2,677,984.00	4,858,894.00	8,083,000.00	13,244,413.00		70,067,616.00	70,067,616.00
Other Local Revenue	8600-8799	674,353.00	295,119.00	401,155.00	2,446,847.00	714,857.00		8,910,587.00	8,910,587.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		61,334,791.00	39,270,697.00	48,909,352.00	56,541,476.00	56,439,150.00	0.00	605,001,093.00	605,001,093.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	22,497,765.00	22,372,201.00	22,217,189.00	7,103,892.00	2,318,583.00		241,470,057.00	241,470,057.00
Classified Salaries	2000-2999	7,060,182.00	6,904,749.00	7,377,733.00	4,114,116.00	1,653,454.00		80,120,088.00	80,120,088.00
Employee Benefits	3000-3999	10,678,720.00	10,729,656.00	11,199,441.00	8,126,285.00	2,204,397.00		144,995,346.00	144,995,346.00
Books and Supplies	4000-4999	3,087,046.00	3,460,799.00	4,511,134.00	6,128,135.00	3,519,810.00		43,510,167.00	43,510,167.00
Services	5000-5999	10,111,229.00	7,578,096.00	5,866,675.00	7,109,484.00	5,134,451.00		81,925,365.00	81,925,365.00
Capital Outlay	6000-6599	827,034.00	1,171,499.00	1,240,640.00	1,850,705.00	2,221,163.00		17,683,008.00	17,683,008.00
Other Outgo	7000-7499	0.00	39,569.00	(156,773.00)	0.00	(128,988.00)		(542,035.00)	(542,035.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		54,261,976.00	52,256,569.00	52,256,039.00	34,432,617.00	16,922,870.00	0.00	609,161,996.00	609,161,996.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199	0.00	0.00	0.00	0.00	150,000.00		150,000.00	
Accounts Receivable	9200-9299	35,000.00	574,856.00	250,000.00	249,627.00	0.00		93,262,759.00	
Due From Other Funds	9310	(244,000.00)	0.00	0.00	485,000.00	0.00		0.00	
Stores	9320	(5,922.00)	34,726.00	12,000.00	14,215.00	28,420.00		95,751.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00		11,184.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Outflows of Resources	9430	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		(214,922.00)	609,582.00	262,000.00	748,842.00	178,420.00	0.00	93,519,694.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	455,543.00	376,366.00	992,359.00	391,874.00	0.00		14,440,500.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00		0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		50,988,525.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00		2,163,013.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		455,543.00	376,366.00	992,359.00	391,874.00	0.00	0.00	67,592,038.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(670,465.00)	233,216.00	(730,359.00)	356,968.00	178,420.00	0.00	25,927,656.00	
E. NET INCREASE/DECREASE (B - C + D)		6,402,350.00	(12,752,656.00)	(4,077,046.00)	22,465,827.00	39,694,700.00	0.00	21,766,753.00	(4,160,903.00)
F. ENDING CASH (A + E)		50,090,009.00	37,337,353.00	33,260,307.00	55,726,134.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								95,420,834.00	

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	241,470,057.00	301	497,112.00	303	240,972,945.00	305	4,638,245.00		307	236,334,700.00	309
2000 - Classified Salaries	80,120,088.00	311	818,585.00	313	79,301,503.00	315	2,709,357.00		317	76,592,146.00	319
3000 - Employee Benefits	144,995,346.00	321	5,658,071.00	323	139,337,275.00	325	2,654,619.00		327	136,682,656.00	329
4000 - Books, Supplies Equip Replace. (6500)	51,798,130.00	331	197,946.00	333	51,600,184.00	335	4,955,415.00		337	46,644,769.00	339
5000 - Services. . . & 7300 - Indirect Costs	81,242,018.00	341	218,673.00	343	81,023,345.00	345	30,282,601.00		347	50,740,744.00	349
TOTAL					592,235,252.00	365	TOTAL			546,995,015.00	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	0.00
10. Other Benefits (EC 22310).		3901 & 3902	235,943.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			312,635,857.00
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			878,658.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			575,745.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			311,181,454.00
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.			56.89%
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)	56.89%
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).	546,995,015.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	428,186,892.00	-1.18%	423,122,878.00	1.18%	428,095,330.00
2. Federal Revenues	8100-8299	900,000.00	0.00%	900,000.00	0.00%	900,000.00
3. Other State Revenues	8300-8599	7,846,533.00	0.00%	7,846,533.00	0.00%	7,846,533.00
4. Other Local Revenues	8600-8799	2,927,978.00	0.00%	2,927,978.00	0.00%	2,927,978.00
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	(73,498,809.00)	-1.10%	(72,688,524.00)	2.88%	(74,779,857.00)
6. Total (Sum lines A1 thru A5c)		366,362,594.00	-1.16%	362,108,865.00	0.80%	364,989,984.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				170,984,091.00		172,704,955.00
b. Step & Column Adjustment				1,720,864.00		1,763,886.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						(1,700,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	170,984,091.00	1.01%	172,704,955.00	0.04%	172,768,841.00
2. Classified Salaries						
a. Base Salaries				47,347,712.00		47,875,361.00
b. Step & Column Adjustment				527,649.00		540,840.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	47,347,712.00	1.11%	47,875,361.00	1.13%	48,416,201.00
3. Employee Benefits	3000-3999	80,312,362.00	5.54%	84,757,923.00	1.36%	85,907,445.00
4. Books and Supplies	4000-4999	19,197,035.00	-21.95%	14,983,489.00	0.00%	14,983,489.00
5. Services and Other Operating Expenditures	5000-5999	44,404,264.00	6.05%	47,092,404.00	1.01%	47,567,404.00
6. Capital Outlay	6000-6999	922,963.00	0.00%	922,963.00	0.00%	922,963.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	141,312.00	0.00%	141,312.00	0.00%	141,312.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,993,645.00)	-19.68%	(5,617,119.00)	6.50%	(5,982,119.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		356,316,094.00	1.84%	362,861,288.00	0.51%	364,725,536.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		10,046,500.00		(752,423.00)		264,448.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		79,094,194.00		89,140,694.00		88,388,271.00
2. Ending Fund Balance (Sum lines C and D1)		89,140,694.00		88,388,271.00		88,652,719.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	245,751.00		245,751.00		245,751.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	53,644,529.00		55,014,976.00		55,515,944.00
d. Assigned	9780	10,883,924.00		10,883,924.00		10,883,924.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	24,366,490.00		22,243,620.00		22,007,100.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		89,140,694.00		88,388,271.00		88,652,719.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	24,366,490.00		22,243,620.00		22,007,100.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		24,366,490.00		22,243,620.00		22,007,100.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
In 2023/2024 negative adjustment made for staffing due to declining enrollment.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	96,935,998.00	-74.73%	24,497,195.00	0.64%	24,655,110.00
3. Other State Revenues	8300-8599	62,221,083.00	-4.28%	59,560,322.00	-0.50%	59,265,445.00
4. Other Local Revenues	8600-8799	5,982,609.00	0.00%	5,982,609.00	0.00%	5,982,609.00
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	73,498,809.00	-1.10%	72,688,524.00	2.88%	74,779,857.00
6. Total (Sum lines A1 thru A5c)		238,638,499.00	-31.81%	162,728,650.00	1.20%	164,683,021.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				70,485,966.00		57,624,046.00
b. Step & Column Adjustment				789,222.00		808,953.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(13,651,142.00)		(4,553,036.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	70,485,966.00	-18.25%	57,624,046.00	-6.50%	53,879,963.00
2. Classified Salaries						
a. Base Salaries				32,772,376.00		28,471,253.00
b. Step & Column Adjustment				330,672.00		338,939.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,631,795.00)		(7,688.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	32,772,376.00	-13.12%	28,471,253.00	1.16%	28,802,504.00
3. Employee Benefits	3000-3999	64,682,984.00	-15.66%	54,552,166.00	0.17%	54,642,398.00
4. Books and Supplies	4000-4999	24,313,132.00	-30.11%	16,993,054.00	-3.16%	16,455,978.00
5. Services and Other Operating Expenditures	5000-5999	37,521,101.00	-41.84%	21,823,479.00	-6.42%	20,423,479.00
6. Capital Outlay	6000-6999	16,760,045.00	-47.31%	8,831,045.00	-27.94%	6,363,827.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,310,298.00	-21.81%	4,933,772.00	-1.01%	4,883,772.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		252,845,902.00	-23.58%	193,228,815.00	-4.02%	185,451,921.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(14,207,403.00)		(30,500,165.00)		(20,768,900.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		79,880,468.00		65,673,065.00		35,172,900.00
2. Ending Fund Balance (Sum lines C and D1)		65,673,065.00		35,172,900.00		14,404,000.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	65,673,065.00		35,172,900.00		14,404,000.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		65,673,065.00		35,172,900.00		14,404,000.00

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

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	428,186,892.00	-1.18%	423,122,878.00	1.18%	428,095,330.00
2. Federal Revenues	8100-8299	97,835,998.00	-74.04%	25,397,195.00	0.62%	25,555,110.00
3. Other State Revenues	8300-8599	70,067,616.00	-3.80%	67,406,855.00	-0.44%	67,111,978.00
4. Other Local Revenues	8600-8799	8,910,587.00	0.00%	8,910,587.00	0.00%	8,910,587.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		605,001,093.00	-13.25%	524,837,515.00	0.92%	529,673,005.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				241,470,057.00		230,329,001.00
b. Step & Column Adjustment				2,510,086.00		2,572,839.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(13,651,142.00)		(6,253,036.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	241,470,057.00	-4.61%	230,329,001.00	-1.60%	226,648,804.00
2. Classified Salaries						
a. Base Salaries				80,120,088.00		76,346,614.00
b. Step & Column Adjustment				858,321.00		879,779.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,631,795.00)		(7,688.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	80,120,088.00	-4.71%	76,346,614.00	1.14%	77,218,705.00
3. Employee Benefits	3000-3999	144,995,346.00	-3.92%	139,310,089.00	0.89%	140,549,843.00
4. Books and Supplies	4000-4999	43,510,167.00	-26.51%	31,976,543.00	-1.68%	31,439,467.00
5. Services and Other Operating Expenditures	5000-5999	81,925,365.00	-15.88%	68,915,883.00	-1.34%	67,990,883.00
6. Capital Outlay	6000-6999	17,683,008.00	-44.84%	9,754,008.00	-25.29%	7,286,790.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	141,312.00	0.00%	141,312.00	0.00%	141,312.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(683,347.00)	0.00%	(683,347.00)	60.73%	(1,098,347.00)
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)		609,161,996.00	-8.71%	556,090,103.00	-1.06%	550,177,457.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(4,160,903.00)		(31,252,588.00)		(20,504,452.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		158,974,662.00		154,813,759.00		123,561,171.00
2. Ending Fund Balance (Sum lines C and D1)		154,813,759.00		123,561,171.00		103,056,719.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	245,751.00		245,751.00		245,751.00
b. Restricted	9740	65,673,065.00		35,172,900.00		14,404,000.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	53,644,529.00		55,014,976.00		55,515,944.00
d. Assigned	9780	10,883,924.00		10,883,924.00		10,883,924.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	24,366,490.00		22,243,620.00		22,007,100.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		154,813,759.00		123,561,171.00		103,056,719.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	24,366,490.00		22,243,620.00		22,007,100.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		24,366,490.00		22,243,620.00		22,007,100.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.00%		4.00%		4.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		37,299.58		36,805.36		36,360.75
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		609,161,996.00		556,090,103.00		550,177,457.00
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)		609,161,996.00		556,090,103.00		550,177,457.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		12,183,239.92		11,121,802.06		11,003,549.14
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)		12,183,239.92		11,121,802.06		11,003,549.14
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(77,445.00)	0.00	(683,347.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	2,970.00	0.00	91,770.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	107,596.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	73,875.00	0.00	483,981.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00				1,624,000.00		
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,624,000.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	600.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	77,445.00	(77,445.00)	683,347.00	(683,347.00)	1,624,000.00	1,624,000.00		

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	39,192	39,139		
Charter School				
Total ADA	39,192	39,139	0.1%	Met
Second Prior Year (2019-20)				
District Regular	38,767	38,762		
Charter School				
Total ADA	38,767	38,762	0.0%	Met
First Prior Year (2020-21)				
District Regular	38,317	39,067		
Charter School		0		
Total ADA	38,317	39,067	N/A	Met
Budget Year (2021-22)				
District Regular	39,067			
Charter School	0			
Total ADA	39,067			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	40,698	40,680		
Charter School				
Total Enrollment	40,698	40,680	0.0%	Met
Second Prior Year (2019-20)				
District Regular	40,484	40,159		
Charter School				
Total Enrollment	40,484	40,159	0.8%	Met
First Prior Year (2020-21)				
District Regular	39,956	39,436		
Charter School				
Total Enrollment	39,956	39,436	1.3%	Not Met
Budget Year (2021-22)				
District Regular	39,094			
Charter School				
Total Enrollment	39,094			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

In 2020/2021 we experienced a sharper decline than expected due to Covid.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	38,771	40,680	
Charter School		0	
Total ADA/Enrollment	38,771	40,680	95.3%
Second Prior Year (2019-20)			
District Regular	38,317	40,159	
Charter School			
Total ADA/Enrollment	38,317	40,159	95.4%
First Prior Year (2020-21)			
District Regular	39,067	39,436	
Charter School	0		
Total ADA/Enrollment	39,067	39,436	99.1%
Historical Average Ratio:			96.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.1%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	37,300	39,094		
Charter School	0			
Total ADA/Enrollment	37,300	39,094	95.4%	Met
1st Subsequent Year (2022-23)				
District Regular	36,805	38,576		
Charter School				
Total ADA/Enrollment	36,805	38,576	95.4%	Met
2nd Subsequent Year (2023-24)				
District Regular	36,361	38,110		
Charter School				
Total ADA/Enrollment	36,361	38,110	95.4%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	39,079.72	39,079.72	37,312.05	36,817.83
b. Prior Year ADA (Funded)		39,079.72	39,079.72	37,312.05
c. Difference (Step 1a minus Step 1b)		0.00	(1,767.67)	(494.22)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	-4.52%	-1.32%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		410,825,811.00	428,186,892.00	423,122,878.00
b1. COLA percentage		3.84%	2.98%	3.05%
b2. COLA amount (proxy for purposes of this criterion)		15,775,711.14	12,759,969.38	12,905,247.78
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		3.84%	2.98%	3.05%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		3.84%	-1.54%	1.73%
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.84% to 4.84%	-2.54% to -.54%	.73% to 2.73%

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)	94,369,438.00	94,369,438.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	412,346,236.00	429,686,087.00	424,691,762.00	429,684,869.00
District's Projected Change in LCFF Revenue:		4.21%	-1.16%	1.18%
LCFF Revenue Standard:		2.84% to 4.84%	-2.54% to -.54%	.73% to 2.73%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	306,891,314.25	356,624,388.44	86.1%
Second Prior Year (2019-20)	293,509,944.63	337,788,553.78	86.9%
First Prior Year (2020-21)	288,571,972.00	329,424,576.00	87.6%
	Historical Average Ratio:		86.9%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	2.0%	2.0%	2.0%
	83.9% to 89.9%	83.9% to 89.9%	83.9% to 89.9%

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)	298,644,165.00	356,316,094.00	83.8%	Not Met
1st Subsequent Year (2022-23)	305,338,239.00	362,861,288.00	84.1%	Met
2nd Subsequent Year (2023-24)	307,092,487.00	364,725,536.00	84.2%	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 NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The standard is not met in 2021/22 due to \$4.2M added to the expenditure budget in books and supplies for a textbook adoption.

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):	3.84%	-1.54%	1.73%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.16% to 13.84%	-11.54% to 8.46%	-8.27% to 11.73%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.16% to 8.84%	-6.54% to 3.46%	-3.27% to 6.73%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2020-21)	98,001,772.00		
Budget Year (2021-22)	97,835,998.00	-0.17%	No
1st Subsequent Year (2022-23)	25,397,195.00	-74.04%	Yes
2nd Subsequent Year (2023-24)	25,555,110.00	0.62%	No

Explanation:
(required if Yes)

Federal revenue declines due to the expiration of one time Covid Response funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	109,825,248.00		
Budget Year (2021-22)	70,067,616.00	-36.20%	Yes
1st Subsequent Year (2022-23)	67,406,855.00	-3.80%	No
2nd Subsequent Year (2023-24)	67,111,978.00	-0.44%	No

Explanation:
(required if Yes)

Other state revenue declines due to the expiration of one time Covid response funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	10,712,783.00		
Budget Year (2021-22)	8,910,587.00	-16.82%	Yes
1st Subsequent Year (2022-23)	8,910,587.00	0.00%	No
2nd Subsequent Year (2023-24)	8,910,587.00	0.00%	No

Explanation:
(required if Yes)

Carryover and other one time revenues typically associated with local grants are not budgeted at adopted.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	38,331,009.00		
Budget Year (2021-22)	43,510,167.00	13.51%	Yes
1st Subsequent Year (2022-23)	31,976,543.00	-26.51%	Yes
2nd Subsequent Year (2023-24)	31,439,467.00	-1.68%	No

Explanation:
(required if Yes)

There is a reduction in the budget year due to carryovers not being budgeted at adopted. There is a reduction in the 1st subsequent year due to the expiration of one time funds.

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

First Prior Year (2020-21)	61,121,356.00		
Budget Year (2021-22)	81,925,365.00	34.04%	Yes
1st Subsequent Year (2022-23)	68,915,883.00	-15.88%	Yes
2nd Subsequent Year (2023-24)	67,990,883.00	-1.34%	No

Explanation:
(required if Yes)

There is an increase in the budget year due to added one time funds as well as lower than normal expenditures in 2020/2021 due to Covid-19 associated school closures.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2020-21)	218,539,803.00		
Budget Year (2021-22)	176,814,201.00	-19.09%	Not Met
1st Subsequent Year (2022-23)	101,714,637.00	-42.47%	Not Met
2nd Subsequent Year (2023-24)	101,577,675.00	-0.13%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	99,452,365.00		
Budget Year (2021-22)	125,435,532.00	26.13%	Not Met
1st Subsequent Year (2022-23)	100,892,426.00	-19.57%	Not Met
2nd Subsequent Year (2023-24)	99,430,350.00	-1.45%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Federal revenue declines due to the expiration of one time Covid Response funds.

Explanation:

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

Other state revenue declines due to the expiration of one time Covid response funds.

Explanation:

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

Carryover and other one time revenues typically associated with local grants are not budgeted at adopted.

- 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)

There is a reduction in the budget year due to carryovers not being budgeted at adopted. There is a reduction in the 1st subsequent year due to the expiration of one time funds.

Explanation:

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

There is an increase in the budget year due to added one time funds as well as lower than normal expenditures in 2020/2021 due to Covid-19 associated school closures.

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) 0.00
2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)	584,445,991.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	584,445,991.00	17,533,379.73	17,539,234.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	10,205,760.00	20,182,087.00	22,169,474.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(1,371,116.00)	0.00
e. Available Reserves (Lines 1a through 1d)	10,205,760.00	18,810,971.00	22,169,474.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	510,282,856.91	504,552,186.99	548,092,333.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	510,282,856.91	504,552,186.99	548,092,333.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	2.0%	3.7%	4.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	0.7%	1.2%	1.3%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	(8,808,264.89)	356,624,388.44	2.5%	Not Met
Second Prior Year (2019-20)	17,041,244.62	337,788,553.78	N/A	Met
First Prior Year (2020-21)	29,220,059.00	329,424,576.00	N/A	Met
Budget Year (2021-22) (Information only)	10,046,500.00	356,316,094.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	36,501,783.00	41,641,155.05	N/A	Met
Second Prior Year (2019-20)	30,327,189.00	32,832,890.16	N/A	Met
First Prior Year (2020-21)	43,236,360.00	49,874,135.00	N/A	Met
Budget Year (2021-22) (Information only)	79,094,194.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	37,300	36,805	36,361
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

Yes

- b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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)	609,161,996.00	556,090,103.00	550,177,457.00
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)	609,161,996.00	556,090,103.00	550,177,457.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	12,183,239.92	11,121,802.06	11,003,549.14
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	12,183,239.92	11,121,802.06	11,003,549.14

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	24,366,490.00	22,243,620.00	22,007,100.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	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)	24,366,490.00	22,243,620.00	22,007,100.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.00%	4.00%	4.00%
District's Reserve Standard (Section 10B, Line 7):	12,183,239.92	11,121,802.06	11,003,549.14
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2020-21)	(64,272,925.00)			
Budget Year (2021-22)	(73,498,809.00)	9,225,884.00	14.4%	Not Met
1st Subsequent Year (2022-23)	(72,566,770.00)	(932,039.00)	-1.3%	Met
2nd Subsequent Year (2023-24)	(74,658,103.00)	2,091,333.00	2.9%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	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)

The increase in the contribution in 2021/22 is for two reasons. 1. The RRMA contribution is inflated due to use of Covid response dollars in the budget year. We are unsure as of now if those dollars can be excused from the calculation as was allowable in 2020/2021. 2. Special Education expenditures were less in 20/21 and required a lower contribution than normal (due to closures). The increase is bringing the contribution up to a normal level with increases due to step and column and fixed costs.

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

Explanation:
(required if NOT met)

1c. 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)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase is \$1,000 and will be funded with ongoing revenues or fund balance.

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

- 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:

Health care benefits are provided to certificated employees who retire from the District on or after age 55 with at least 10 years of service to the District. Coverage is until age 65. Benefits are provided to classified employees who retire from the District on or after age 50 with at least 10 years of service until age 65. The District contributes 100% of the amount of the premiums for certificated retirees and an annual entitlement for classified retirees. The District does not contribute toward dependents.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

32,571,921

4. OPEB Liabilities

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

63,432,334.00

22,638,418.00

40,793,916.00

Actuarial

Jul 01, 2019

5. OPEB Contributions

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

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

5,730,000.00	5,947,000.00	6,195,000.00
5,244,368.00	5,244,368.00	5,244,368.00
4,827,028.00	4,855,187.00	4,854,394.00
434	434	434

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

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

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

Yes

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

The District is self-insured for workers' compensation. The self-insured retention (SIR) of \$350,000 is administered in the District's workers' compensation self-insured fund. SIR is defined as the dollar amount specified in a liability insurance policy that must be paid by the insured before the excess insurance policy will respond to a loss. Workers' compensation claims in excess of the \$350,000 SIR are covered up to \$50,000,000 through excess insurance. Workers' compensation claims in excess of the SIR eligibility per statute. Workers' compensation reserve requirements are based on an actuarial study. The last actuarial study is from 2020. The District maintains a self-insured health plan. The SIR is administered in the District's medical self-insurance fund. Medical claims in excess of \$150,000 SIR are covered up to \$2,000,000 lifetime maximum benefit per member through excess insurance. Self-insurance reserve requirements are based on actuarial study dated 2020. The District participates in the Alliance of Schools for Cooperative Insurance Program ("ASCIP") public risk pool JPA for property and liability, crime, and auto physical damage. The SIR is \$25,000 on property damage and \$100,000 for liability. Property is covered up to \$600,000.000 and liability up to \$55,000,000.

3. Self-Insurance Liabilities

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

10,884,026.00
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)
34,533,134.00	34,533,134.00	34,533,134.00
34,533,134.00	34,533,134.00	34,533,134.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,992.8	1,944.6	1,944.6	1,927.6

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Salaries as well as benefits after December 31, 2021.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

2,382,797

7. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
Built in	3,089,916	3,167,164
	1.0%	1.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	1,280.8	1,281.2	1,281.2	1,281.2

Classified (Non-management) Salary and Benefit Negotiations

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

No

If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.If Yes, and the corresponding public disclosure documents
have not been filed with the COE, complete questions 2-5.

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

Salaries and health benefits after December 2021

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2021-22)1st Subsequent Year
(2022-23)2nd Subsequent Year
(2023-24)Is the cost of salary settlement included in the budget and multiyear
projections (MYPs)?**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

921,567

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

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

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

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
Built in	1,161,222	1,099,724
	1.0%	1.0%

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

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

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

Classified (Non-management) - Other

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

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	236.4	231.4	231.4	231.4

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

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

n/a

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

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?

Yes

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

Jun 17, 2021

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

[illegible]



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