

**Petaluma
City
Schools**



**Adopted
Budget**

2024-2025

Petaluma City Schools
Adopted Budget Assumptions
2021-22 Fiscal Year

California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal level, as well as to the expenditure needs of the local school district.

Acceptance of the constant revision in district numbers is one of the biggest challenges in understanding a school district budget. Yesterday's numbers are not today's numbers, and it almost seems as if someone is making up the statistics. But, while there is a base cost of service, school districts operate on such a narrow margin of income that even a small swing in revenues or unanticipated costs can have a major impact on a district's ending balance and on the decisions that a district makes.

Although the 2020 COVID-19 pandemic and initial economic impact on the State and local economies were unprecedented, unlike the 2008 Recession, there was a "V" shaped recovery with the most vulnerable workers, primarily in the service industries, who were impacted initially and who continued to struggle with unemployment. This "V" shaped economic recovery saw the higher wage earners being able to work from home and to continue to see increases in wages. This effect has left the State of California with higher than anticipated revenues during 2020-21 and projected to continue into 2021-22 even though the unemployment rate remained relatively high during the 2020-21 Fiscal Year.

The State and the District are in the tenth year of implementation of the Local Control Accountability Plan (LCAP). In May, the Governor released his "May Revise" to the State Budget Proposal for 2021-22 and staff has prepared the District Budget in accordance with the information included in the May Revise including a combined 2020-21 and 2021-22 Cost of Living Adjustment (COLA) of 5.07%. The LCFF calculations for 2021-22 continue to use 2019-20 P2 ADA (Average Daily Attendance) for the Petaluma City (Elementary) School District and the Petaluma Joint Union High School District. This has created a "hold harmless" in funding due to the loss of enrollment during the pandemic.

While this is a strong K-12 education budget, there are lingering impacts to enrollment, across the State, and Nation, with enrollment numbers dropping at an alarming rate for many districts. In Petaluma, there are nine local school districts, 2 of which are very small rural districts (Lincoln and Laguna), known as "necessary Small Schools". These nine districts are in addition to Petaluma City Schools and most, if not all, have seen a decline in enrollment in 2020-21, and Petaluma City Schools is no exception. Fortunately, the State allowed districts to continue to use 2019-20 (pre-pandemic) P-2 ADA for the current and Budget Year (2021-22), excluding the three charter schools, Penngrove Elementary, Mary Collins Charter at Cherry Valley, and the Petaluma Accelerated Charter School. Therefore, the revenue projections for these three charters include projected ADA for their respective LCFF calculations in accordance with State Law. Fortunately, all three charters are projecting growth. Long-term, however this overall decline in enrollment, in both Petaluma City Schools and the other districts whose students matriculate into the 7-12 grade program, if sustained, will create challenges in 2022-23 and beyond. The ADA projected <decline>/increase for Petaluma City Schools, per District Charter for the 2021-22 Fiscal Year as compared to the 2019-20 Fiscal Year is as follows:

- Petaluma City (Elementary) School District <160> ADA
- Petaluma Joint Union High School District <27> ADA
- Penningrove Elementary Charter 39 ADA
- Mary Collins Charter @ Cherry Valley 28 ADA
- Petaluma Accelerated Charter 6 ADA

Highlights of some of the other major assumptions that impact the 2021-22 Budget are as follows:

- Ongoing reduced in Interest Earnings
- Estimated increases in Property & Liability Insurance \$35K
Note: that this increase was reduced from the preliminary budget based on updated information from the Redwood Empire Schools Insurance Group (RESIG). However, these are still just estimates and will change once we have final rates in July.
- Increase in STRS rate from 16.15% to 16.92% Est. @ \$265,000
- Increases in PERS rate from 20.7% to 22.91% Est. @ \$300,000
- Increase in SUI Rate from .05% to 1.23% Est. @ 500,000
- Increases in First Student contract to begin full Special Education Transportation Services again
- Increases in Utility Costs - water and sewer and garbage pickup leading the increase
- Indirect cost rate change from 3.91% to 4.04%
- Eliminate one-time Bus Replacement grant of approx. \$600,000 (new electric school buses)
- Adjustments in staffing and Billback for South County Consortium
 - Estimated at \$39K per student (compared to \$63K less ADA for SCOE Programs)
- Increases in contributions to special programs due in part to STRS, PERS and SUI Increase as well as Step & Column:
 - Increase Library Contribution from \$318K to \$404K
 - Increase Routine Restricted Maintenance Contribution \$3.4 million
 - Increase SOCC Contribution from \$4.2 million to \$4.5 million
 - Increase Special Education Contribution \$400,000
- Eliminate One-time 2020-21 Federal and State COVID-19 funds
 - Federal:
 - \$3.74 million (Coronavirus Relief Fund)
 - \$447K (ESSER Fund I - Cares ACT)
 - \$583K (Government Emergency Ed Fund-GEER)
 - State
 - \$593K (State Learning Loss Funds)
 - \$90K (SB 17 - COVID-19)
- **Add** New One-time Federal and State
 - Federal
 - \$928K (ESSER Fund II - Cares ACT)
 - \$TBD (ESSER Fund III - Cares ACT)
 - State
 - \$2.18 million (Expanded Learning Opportunity Funds) 50%
 - \$300K (Expanded Learning Opportunity Funds_Paraprofessionals) 50%
 - \$1 million (In-Person Instruction Grant) 50%

In addition, to the STRS and PERS rate increases in the 2021-22 Budget, the STRS and PERS rates are continuing to increase at an alarming rate and the impact on 2022-23 and 2023-24 is concerning.

Currently the STRS rate is projected to increase by 2.18 % in 2022-23 creating a "balloon" payment of \$860,000 in that year. Likewise, the PERS rate continues to increase significantly each year with increases currently projected to be 3.19% and 4%, respectively bringing the 2023-24 PERS rate to 27.1%. These along with significant increases in Property and Liability Insurance over the past 3 years, rising costs of utilities, and step and column increases, and lower enrollment create the "perfect storm" for budget challenges. While the projected cost of living adjustments (COLA) increases are welcome news for 2022-23 (2.48%) and 2023-24 (3.11%), and help to offset some of the fiscal impacts, these ongoing increases in costs, combined with projected reductions in ADA, create deficit spending in the 2022-23 school year and beyond.

The details of this are included on the School Services of California (SSC) Dartboard attached, and "The Common Message" provided by the Business and Administration Steering Committee through the Sonoma County Office of Education (SCOE).

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

2021-22 Adopted Budget Assumptions

Local Control Funding Formula:

- **Average Daily Attendance (ADA):** Estimated P-2 ADA @ **6,105.59**
 - Total ADA 7136 Estimated Charter ADA @ **994.51**
 - Projected Enrollment 7388 (2345 TK-6; 1491 7-8; 3270 9-12; SDC 244; & NPS 38)
- Estimated Percentage of students who qualify for Free and Reduced Meal **43.27% Elementary and 42.21% Secondary**
- Statutory Cost of Living Adjustment (COLA) ~ **5.07% (unfunded)**
- Education Protection Act Funds \$4,082,947 estimate. This is offset by State-aid and does not provide any additional revenue for the District(s)
- The budgets for In-Lieu Tax Transfers based on LCFF calculations for internal charter school transfer and for Live Oak Charter School
- The budget was revised for current tax projections

Funds included in the General Fund

- 01 PCS Elementary and Secondary District
- 03 Mary Collins at Cherry Valley Charter
- 04 Penngrove Elementary School
- 06 South County Consortium
- 07 Petaluma Accelerated Charter

Other Revenues:

- Lottery Funding (using Lottery ADA) was adjusted as follows:
 - Unrestricted (Non-Prop 20) **\$150** per annual ADA
 - Restricted (Prop 20) **\$49** per annual ADA
- Revenues for Mandated Cost Reimbursements Block Grant included \$315,890 w/COLA

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

- Other State revenue based on current estimates:
 - State Reimbursement for assessments and testing based on actual receipts
 - STRS On Behalf payments \$5,549,089
 - ASES Grant \$253,444 (no change)
 - State Mental Health Funds \$449,000 + Estimated Deferred Revenue \$100,000
 - State Workability Funds \$135,915 (Special Ed) no change
- Other Local Revenues included are as follows:
 - Update budget Interest Earnings based on current interest projections (\$204K)
 - Reductions in Local Donations which are budgeted as received
 - Childcare Center Fees \$40,000 (significantly lower than pre-pandemic)
 - Parcel Tax \$1,205,000 (Secondary) \$770,000 (Elementary) No change
 - Leases and Rentals \$125,000 (lower than pre-pandemic)
 - Estimated Pupil Transportation Revenues from Districts \$403,320
 - Estimated Fuel Mechanics fees from City/Other Agencies \$350,000
 - Estimated Live Oak 1% LCFF Calcs \$24,000
 - Estimated Live Oak Special Ed Reimbursement \$138,283 (net of SELPA Rev for Live Oak)
 - Estimated iPad Insurance Fee Collections \$99,700 (\$8,100/\$46,000)
 - Federal and Local revenues for Special Education per February SELPA fiscal estimates \$4,006,000 (8792), \$1,686,000 (8181)
 - Federal Mental Health \$200,000 (Board & Care Reimbursement)
 - Title I \$551,919
 - Title I CSI \$540,566 + PY Est. \$65,982 (One-time)
 - Title II \$131,903
 - Title III LEP \$103,188
 - Title III Immigrant Ed \$6,177
 - Title IV ESEA \$40,021
 - Carl Perkins \$0 (Awaiting confirmation of funding for 2021-22)
- The contribution to Restricted Programs:
 - Special Education was increased based on current estimates for NPS/NPA, SOCC, staffing, STRS & PERS & SUI increases, and other costs. \$12.25 million
 - Maintain 3% contribution to Routine Restricted Maint required by State \$3.46M
- The budgets for Federal, State and local restricted revenues have been reduced for 2020-21 deferred revenue/carryover.

Expenditures & Restricted Programs:

Staffing:

- Technology
 - 1.0 FTE Director of IT
 - 1.0 FTE Data Base Management Supervisor
 - 1.0 FTE Network Engineer
 - 6.0 FTE Technology support
- Maintenance & Operations

**PETALUMA CITY SCHOOLS
BUDGET ASSUMPTIONS**

- 1.0 FTE Director of Maintenance & Operations
- 1.0 FTE Assistant Director of Maintenance & Operations
- 2.0 FTE Secretary M&O
- Custodians 42.825 FTE
- Groundsworkers 7.0 FTE
- Maintenance workers 9.0 FTE
- Pupil Transportation
 - 1.0 FTE Director of Transportation and Fleet Management
 - 1.0 FTE Secretary Pupil Transportation
 - 8.0 FTE Bus Drivers
 - 0.6 FTE Dispatcher; 1.0 FTE Bus/vehicle Mechanics
 - 2.0 Bus Sub/Mechanics Helper
- Food Services
 - 1.0 FTE Director of Food Services
 - 0.375 FTE Driver
 - 19.60 FTE Food Service workers
- K-12 Education Program
 - 13.0 FTE Principals + Adult Ed Principal
 - 6.8 FTE Assistant Principals + Adult Ed Assist. Principal (Reduced .80 FTE)
 - 14.5 FTE Senior Site Secretaries
 - 18.8125 FTE Other Site Clerical (Registrars, Clerk Typists, etc.)
 - 7.0625 FTE Bilingual Clerk Typists, etc.
 - 16.15 FTE Campus Supervisors/Security/Student Advisors
 - 0.59385 FTE Crossing Guards (Penngrove)
 - Increase 16.6 FTE Counselors for primary academic support to 7-12th grade
 - 1.0 FTE CSI Grant
 - 2.5 One-time Elementary State ELO Funds
 - Maintain 4.2 FTE Guidance Coordinators
 - Maintain/Increase 9.41 FTE Guidance/Lead Specialists (**LCFF Supplemental & Mental Health funds**)
 - College & Career 1.4375 FTE (**.3875 FTE LCFF Supplemental**)
 - TK-3 24:1 (Alternatively bargained language to 25:1) (59 FTE)
 - Under LCFF School-wide average of 24:1 grades K-3
 - 4-6 28:1 (35 FTE)
 - 7-8 27.87 (includes prep period) Total District Allocation 62 FTE
 - 9-12 27.87 (includes prep period) Total District Allocation 155.8 FTE
 - TK-6 Music Teachers 3.4 FTE (Parcel Tax)
 - TK-6 Reading Specialists 4.0 FTE (**LCFF Supplemental**)
 - 3.7 FTE Certificated Spanish Teachers (2.3 FTE K-6 & 1.4 FTE 7-8) (**LCFF Supplemental over base program allocation**)

**PETALUMA CITY SCHOOLS
BUDGET ASSUMPTIONS**

- .5 FTE International Baccalaureate Prog TSA (Valley Vista)
- 3.3 FTE Certificated Bilingual Resource Teachers (BRT/ELRT) (**LCFF Supplemental**)
- 3.9 FTE ELD Teachers (**Supplemental/Title I**)
- 2.6 FTE Certificated Math Teachers 7-12th (**LCFF Supplemental over Base**)
- .60 FTE Science (**LCFF Supplemental over Base Program allocation**)
- ~~.60~~ FTE STEM Teacher (**Penngrove on LOA**)
- **2.80 FTE Add Secondary Learning Loss/intervention (Goal 1623/1438)**
- 6.0 FTE Career Technical Education
- 4.0 FTE Librarians Certificated (Secondary) (Parcel Tax)
- 5.575 FTE Classified Library Specialists (2.0 High School; 3.575 FTE K-8)
- .4 FTE Athletic Director
- .4 FTE Activities Director

- **Special Services**
 - 1.0 FTE Director
 - 2.0 FTE Program Manager
 - 2.5 FTE Secretary
 - 6.6 FTE Special Education (SDC) Teachers
 - 2.0 FTE Transition Program Teachers
 - 32.55 FTE Resource Teachers
 - 1.5 FTE Full Inclusion
 - 1.10 FTE Adaptive PE + 1.5 FTE Behavior Specialists
 - 7.7 FTE Speech & Language Teacher
 - 7.7 FTE Psychologists
 - 3.0 FTE Nurse
 - 49.9 FTE Instructional Assistants

SOCC (Moderate to Severe Special Needs Program):

- 1.0 FTE Director
- 2.0 FTE Program Manager
- 1.25 FTE Secretary
- 3.0 FTE Guidance Specialist
- 25.6 FTE Certificated Teachers
- 2.0 FTE Psychologists
- 1.0 FTE Nurse
- 31.9 FTE Instructional Assistants
- 0.75 FTE LVN (Medically Fragile Prog.)

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

Employee Benefits:

- H&W budgeted at Cap for all positions, including administrative
- STRS Rate @ 16.92%
- PERS Rate @ 22.91%
- OASDI Rate @ 6.2% (no change);
- Medicare Rate @ 1.45% (no change)
- SUI Rate @ 1.23% (no change)
- Workers Comp. Rate @ 2.12% (decrease from 2.1%)

Site Allocations: Total \$856,098

- \$105 per CBEDS per school TK-6 (\$285,200)
- \$108 per CBEDS per school 7-8 (\$152,660)
- \$110 per CBEDS per school 9-12 (\$367,100)

Other Expenditures/information:

- Summer School - Summer 2021/22
 - K-6 **State ELO Funds** \$ 307,087
 - 7-12 \$285,591 **State ELO Funds**
- CCSS aligned Materials
 - K-6 \$172,000 (**Prop 20 Lottery**)
 - CCSS - Secondary Science Adoption \$230,000 (**with est. 2020-21 carryover**)
- District-wide Assessment System \$38,000 (Professional Contracts & release time)
(LCFF-LCAP)
- Site **LCFF Supplemental** Allocations
 - K-6 \$69,450
 - 7-12 \$143,550
- Increases in Property & Liability Insurance Est. \$35,000
- No change postage
- Increases due to increased enrollment for estimates for NPS/NPA costs
- Transportation
 - Estimated increase in Special Education Transportation
- Indirect rate 4.04%
- Increases in utilities including water, sewer, refuse, natural gas and electricity
- Capital Outlay budgets - Copier Replacement
- In the area of Indirect/Direct Costs, the budgets for Indirect on prior year carryover were reduced
 - Indirect on Cafeteria Fund \$82,318
 - Indirect on Adult Education Fund Programs \$79,417

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

Other Funds:

- Adult Education Fund 11
- Cafeteria Fund 13
- Deferred Maintenance Fund 14
- Building Fund 21 (Elementary Bond Program)
- Building Fund 22 (Secondary Bond Program)
- Capital Facilities Fund 25 (Elementary Developer Fees)
- Capital Facilities Fund 26 (Secondary Developer Fees)
- Reserve for Capital Outlay Fund 40 (Elementary)
- Reserve for Capital Outlay Fund 41 (Secondary)
- Bond Interest & Redemption Fund 51.

Reserves & Ending Fund Balance:

- Reserve for Economic Uncertainty
 - Currently, the PCS maintains the State required minimum reserve of 3%
- Board Designated
 - In addition to the 3% REU, the District has set aside an additional 2% reserve in order to be better prepared to respond to the potentially significant fluctuations in funding and/or expenditures. \$2,022,387
 - South County Consortium ending fund balance of \$1,116,819

All Other Funds:

- Estimated to have a positive ending fund balance
- Revenue projections for both the Cafeteria Fund and the Capital Facilities
 - Contribution of \$300,000

Parcel Tax Summary

Secondary Revenues \$1,205,000

- Technology Technicians \$215,946 + 20,000
- Add 6.0 FTE High Schools \$657,859
- Library Services \$543,610 (Contribution of \$403,820 LCFF)
- Site Allocations Library/Tech/Music/Art \$167,200
- Parcel tax Fees \$10,500

Elementary Parcel Tax \$770,000 Revenues + Estimated Carryover of \$250,000

- Library Services \$124,367
- Reduce Class-size per PFT Contract 1.0 FTE \$75,300
- Art Docent K-6 \$49,701
- K-6 Music \$426,288
- Site Allocations for Technology \$24,560
- Technology supplies & Computer Replace \$33,889
- K-6 Reading Specialist \$278,895
- Parcel tax fees \$7,000

PETALUMA CITY SCHOOLS

BUDGET ASSUMPTIONS

Multi-year Projections:

Revenues:

- Flat enrollment projections for the next two years with no change in ADA
 - Based on 2021-22 Projected enrollment
- Local Control Funding Formula
 - Assume **Unfunded** COLA @ 2.48% (2022-23) and 3.11% (2023-24)
 - Assume same level of % FRM/EL unduplicated counts
 - Per LCFF Calcs for 2022-23 and 2023-24
- Federal and State Categorical programs
 - MAA Reimbursement (no change)
 - CTE - eliminate PY revenue \$66K
 - Increase Spec Education Rev 2%
 - Eliminate one-time stimulus \$928K
 - No Change in Other Federal Revenue (2022-23 & 2023-24) 1% COLA
 - Ongoing CSI, Title Funds & Medical
- State Revenues
 - Eliminate one-time State Stimulus (ELO) \$4.2 million
 - Eliminate Preschool Grant \$475K
 - Assume Ongoing
 - for Mandated Block Grant at same level with growth 1% (2022-23 & 2023-24)
 - ASES \$253,444
 - Workability Grant \$135,915 (no change)
 - Mental Health Funds \$550K (no change)
 - TUPE Grant \$90K(no change)
 - State Lottery (1% Incr.)
 - Non-Prop-20
 - Prop-20 Lottery
- Local Revenues
 - Assume \$5,000 annual increase in Interest Earnings (2022-23 & 2023-24)
 - Special Education (AB602 BLK Grant)
 - \$4 million (1% Incr. - \$40K)
 - Ongoing Other Local Revenues \$575K (no change)
 - Assume ongoing Parcel Tax Revenues (2022-23 & 2023-24)
 - Assume no change in restricted local grants at this time. If funding changes, or is reduced/eliminated, expenditures will be adjusted accordingly
- Assume increase in contribution to Special programs \$400K per year (2022-23 & 2023-24)
 - Special Education
 - PCS & SOCC
 - Library Prog. (Supplemental)
 - IB Program (Supplemental)
 - Child Care Program (Supplemental)
 - Routine Restricted Maintenance 3% Minimum

PETALUMA CITY SCHOOLS

BUDGET ASSUMPTIONS

Multi-year Projections:

Expenditures:

- Salaries:
 - Assume step & column for both certificated and classified personnel at approximately 1% (2022-23 & 2023-24)
 - Certificated (\$330K without driven costs)
 - Classified (\$110K with driven costs)
 - **Eliminate** one-time ELO State stimulus funding expenditures
 - Certificated \$1,462,000
 - Classified \$563,000
- Employee Benefits:
 - STRS rate increases (split between Unrestricted & Restricted)
 - 19.1% in 2022-23 (\$860K); no change in 23-24
 - PERS rate Increases (split between Unrestricted & Restricted)
 - 26.1% and 27.1% respectively
 - \$460,000/\$575,000 per year due to PERS potential rate increases
 - **Eliminate** ELO funded expenditures for driven costs
 - Employee benefits \$675,000
 - Increase for Step & Column (unrestricted & restricted)
 - Employee benefits
 - Certificated \$72K
 - Classified \$37K
 - Assume no change in rates for other driven costs at this
- Materials & Supplies
 - Reduce one-time Federal Stimulus \$930K 2022-23
 - Reduce one-time ELO \$1.4M Restricted in 2022-23
 - One-time Parcel Tax carryover \$250K
 - One-time CSI carryover \$66K
 - 2% CPI
- Services & Other Operating Expenditures 1-2% CPI (2022-23 & 2023-24)
- Assume ongoing capital outlay expense
 - Reduce one-time equipment replacement costs \$26K Unrestricted 2022-23
 - Reduce one-time Preschool Grant - BLDG Improvements \$475K 2022-23
- Assume no change in Indirect Cost Rate (2022-23 & 2023-24)
 - Reduce for one-time ELO
- Assume ongoing fee-for-service costs from SCOE (2022-23 & 2023-24)

Ending Fund Balance & Reserves:

- Assume no change in Revolving Fund account (2022-23 & 2023-24)
- Assume ongoing 3% reserve for economic uncertainty (2022-23 & 2023-24)
- Board Assigned:
 - Maintain additional 2% reserve (\$1,947,965 & \$1,973,855)
 - Maintain South County Consortium ending fund balance of \$1,152,000
- Assume continued positive ending fund balance in General Fund

2021-22 Budget Adoption Reserves

PETALUMA CITY SCHOOLS w/ ALL CHARTERS and SOCC

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

		2021-22
Total General Fund Expenditures & Other Uses		\$ 101,119,367
Minimum Reserve requirement	3%	\$ 3,033,581
General Fund Combined Ending Fund Balance		\$ 10,530,253
Special Reserve Fund Ending Fund Balance		\$ -
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)		\$ 46,942
Restricted		\$ -
Committed		\$ -
Assigned		\$ 3,139,206
Reserve for economic uncertainties		\$ 3,033,581
Unassigned and Unappropriated		\$ 4,310,524
Subtotal Assigned, Unassigned & Unappropriated		\$ 10,483,311
Total Components of ending balance		\$ 10,530,253
Assigned & Unassigned balances above the minimum reserve requirement		\$ 7,449,730

Statement of Reasons	
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:	
	<i>South County Consortium (SOCC) Reserves \$1,116,819</i>
	<i>Additional Reserves for Economic Uncertainty \$2,022,387</i>

PETALUMA CITY SCHOOLS PRELIMINARY ENROLLMENT PROJECTIONS
 INCLUDING CHARTER SCHOOLS AND SOUTH COUNTY CONSORTIUM
 PRELIMINARY BUDGET 2021-22
 June 1, 2021

GRADES	PER CBEDS (INCLUDES SDC, HH, & NPS)												MONTH 9 2020-21	PROJECTION								
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
TK-K	338	342	351	360	358	379	352	374	358	335	364	347	375	TK	444	385	94	100	105	105	105	105
1	339	340	356	351	366	369	361	349	345	308	309	310	295	445	444	322	278	315	320	320	320	320
2	350	315	348	347	346	377	376	359	345	343	311	313	310	311	352	322	309	300	320	320	320	320
3	323	341	316	360	341	347	374	378	362	333	341	324	315	327	327	321	332	310	315	320	320	320
4	331	322	334	322	357	345	351	372	357	358	352	351	326	329	353	320	305	320	310	300	315	315
5	305	338	304	322	327	354	346	338	375	366	376	359	360	339	339	360	340	343	335	310	300	310
6	311	294	350	297	329	330	382	372	359	405	388	391	388	373	356	360	308	324	320	310	310	310
7	865	851	824	868	849	842	838	880	890	787	872	877	831	868	787	797	763	775	811	835	835	835
8	948	868	857	932	872	852	826	840	884	901	795	872	871	829	870	769	733	753	770	782	782	782
9	1063	1012	904	928	892	890	855	847	855	859	867	774	867	862	814	862	821	725	748	801	801	777
10	1044	1062	1020	911	896	899	889	875	877	846	817	871	763	865	864	812	784	840	720	743	760	796
11	901	957	996	952	814	828	830	800	836	836	842	812	875	773	876	857	827	805	835	715	738	755
12	801	812	832	883	887	736	721	749	758	815	856	870	851	897	818	908	789	855	800	710	710	733
UNGRADED	7917	7854	7792	7833	7634	7548	7501	7533	7601	7492	7500	7480	7434	7528	7521	7377	6999	7100	7032	6822	6822	6855
PEALUMA JOINT UNION HIGH																	243	243	195	195	195	195
SDC																	7	7	10	10	10	10
HH																	38	38	33	33	33	33
NPS																	0	0	0	0	0	0
TOTAL ENROLLMENT MONTH 3																	7287	7388	7270	7209	7060	7093
																	(90)	101	(118)	(61)	(149)	33
																	(234)					

GRADES	2021-22	2022-23	2023-24	2024-25	2025-26
TK-3	25	(15)	10	20	5
4-6TH	34	11	(33)	(20)	(20)
7-8TH	32	53	12	0	(4)
9-12TH	4	(122)	(50)	(44)	52
TOTAL	95	(73)	(61)	(44)	33

NOTES:
 1. COMPARED TO FEEDER DIST. COMBINED
 2. 1st YEAR OF KINDER PROGRAM (TRANSITIONAL KINDER)
 3. FIRST YEAR OF TK WAS 2012-13 (3-YEAR IMPLEMENTATION)

**PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2021-22**

ADOPTED BUDGET:

	UNRESTRICTED					Comments
	Budget Revision #4 6/8/2021 (A)	Budget Revision #5 6/22/2021 (B)	Preliminary Budget 21-22 6/8/2021 (C)	Adopted Budget 21-22 6/22/2021 (D)	Variance (D) - (C) (E)	
	7138	7138	7024	7024	0	Est. 2021-22 P2 ADA
BEGINNING FUND BALANCE:	\$11,285,403	\$11,285,403	\$9,900,537	\$9,995,398	\$94,861	
REVENUES						
Revenue Limit						
8011 State Aid	\$26,124,290	\$26,124,290	\$30,257,159	\$30,657,812	\$400,653	Adj MCCV & PACS per final LCFF calcs LCFF based on May Revise 5.07% COLA on LCFF and using 19-20 P2 ADA @ 7138.26 and 2020-21 Unduplicated Pupil Counts Live Oak per est. ADA
8012 Education Protection Account	\$3,500,402	\$3,500,402	\$4,082,947	\$4,082,947	\$0	
8019 State Aid - Prior Year	\$42,000	\$42,000	\$32,000	\$32,000	\$0	
8021 Homeowners Exemptions	\$232,454	\$232,454	\$235,000	\$235,000	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8041 Secured	\$34,095,300	\$34,095,300	\$34,400,000	\$34,400,000	\$0	
8042 Unsecured	\$1,330,637	\$1,330,637	\$1,360,000	\$1,360,000	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	\$0	
8044 Supplemental	\$735,890	\$735,890	\$760,000	\$760,000	\$0	
8045 ERAF	\$3,415,544	\$3,415,544	\$3,025,000	\$3,025,000	\$0	
8047 Community Redevelopment Funds	\$1,722,973	\$1,722,973	\$700,000	\$700,000	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	\$0	
8096 Transfers to Charter Schools In-Lieu	(\$1,572,634)	(\$1,572,634)	(\$1,572,307)	(\$1,572,307)	\$0	
8097 Property Tax Transfers	\$0	\$0	\$0	\$0	\$0	
Total LCFF Revenues	\$69,626,856	\$69,626,856	\$73,279,799	\$73,680,452	\$400,653	Net LCFF w/ 5.07% COLA
Federal Revenues						
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	\$0	\$0	
8182 Spec Ed Discretionary Grant	\$0	\$0	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$15,000	\$15,000	\$15,000	\$15,000	\$0	
Total Federal Revenues	\$15,000	\$15,000	\$15,000	\$15,000	\$0	
State Revenues						
8550 Mandated Cost Reimbursements	\$308,262	\$308,262	\$315,890	\$315,890	\$0	
8560 Lottery (Non-Prop 20)	\$1,113,700	\$1,113,700	\$1,177,000	\$1,177,000	\$0	
8590 All Other State Revenues	\$23,758	\$23,758	\$24,000	\$24,000	\$0	
Total State Revenues	\$1,445,720	\$1,445,720	\$1,516,890	\$1,516,890	\$0	
Local Revenues						
8621 Parcel Tax	\$0	\$0	\$0	\$0	\$0	Use of Facilities
8650 Leases and Rentals	\$65,000	\$65,000	\$125,000	\$125,000	\$0	
8660 Interest Earnings	\$187,300	\$187,300	\$204,000	\$204,000	\$0	
8675 Transportation Fees	\$0	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LEAs	\$334,885	\$334,885	\$403,320	\$403,320	\$0	Transportation Billback
8689 All Other Fees & Contracts	\$24,000	\$24,000	\$24,000	\$24,000	\$0	
8699 Other Local Revenues	\$328,984	\$328,984	\$136,879	\$136,879	\$0	Local donations
8792 Transfer of Apportionment from CO	\$0	\$0	\$0	\$0	\$0	
Total Local Revenues	\$940,169	\$940,169	\$893,199	\$893,199	\$0	
TOTAL REVENUES	\$72,027,745	\$72,027,745	\$75,704,888	\$76,105,541	\$400,653	
OTHER FINANCING SOURCES						
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$15,258,407)	(\$15,258,407)	(\$16,297,596)	(\$16,297,596)	\$0	SOCC; Spec Ed; Library Prg; & RRM
8997 Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	
Total Other Financing Sources	(\$15,258,407)	(\$15,258,407)	(\$16,297,596)	(\$16,297,596)	\$0	
TOTAL REVENUES & OTHER SOURCES	\$56,769,338	\$56,769,338	\$59,407,292	\$59,807,945	\$400,653	

PETALUMA CITY SCHOOLS

GENERAL FUND 01

FISCAL YEAR 2021-22

ADOPTED BUDGET:

		UNRESTRICTED					
		Budget Revision #4 6/8/2021 (A)	Budget Revision #5 6/22/2021 (B)	Preliminary Budget 21-22 6/8/2021 (C)	Adopted Budget 21-22 6/22/2021 (D)	Variance (D) - (C) (E)	Comments
EXPENDITURES							
Certificated Salaries							
1100	Certificated Instructional	\$23,857,760	\$23,857,760	\$23,994,624	\$23,994,624	\$0	Step & Column & Staffing
1200	Certificated Support	\$1,405,200	\$1,405,200	\$1,415,000	\$1,415,000	\$0	Step & Column & Staffing
1300	Administrative	\$3,400,780	\$3,400,780	\$3,443,876	\$3,443,876	\$0	Step & Column & Staffing
1900	Other Certificated	\$138,672	\$138,672	\$91,500	\$91,500	\$0	Step & Column & Staffing
Total Certificated Salaries		\$28,802,412	\$28,802,412	\$28,945,000	\$28,945,000	\$0	
Classified Salaries							
2100	Instructional Assist	\$211,807	\$211,807	\$248,982	\$248,982	\$0	Step & Column & Staffing
2200	Classified Support	\$2,752,701	\$2,752,701	\$2,849,617	\$2,849,617	\$0	Step & Column & Staffing
2300	Administrative	\$690,264	\$690,264	\$690,132	\$690,132	\$0	Step & Column & Staffing
2400	Clerical Salaries	\$3,009,470	\$3,009,470	\$3,070,454	\$3,070,454	\$0	Step & Column & Staffing
2900	Other Classified	\$1,315,374	\$1,315,374	\$1,499,089	\$1,499,089	\$0	Step & Column & Staffing
Total Classified Salaries		\$7,979,616	\$7,979,616	\$8,358,274	\$8,358,274	\$0	
Employee Benefits							
3100	STRS	\$4,653,689	\$4,653,689	\$4,792,293	\$4,792,293	\$0	Incr. 16.15% to 16.92%
3200	PERS	\$1,589,747	\$1,589,747	\$1,783,600	\$1,783,600	\$0	Incr. 20.7% to 22.91%
3300	OASDI/Medicare	\$1,022,892	\$1,022,892	\$1,071,905	\$1,071,905	\$0	
3400	Health & Welfare	\$6,560,377	\$6,560,377	\$6,699,480	\$6,699,480	\$0	
3500	State Unemployment Ins	\$17,786	\$17,786	\$378,332	\$378,332	\$0	SUI from .05% to 1.23%
3600	Workers Comp	\$790,013	\$790,013	\$749,123	\$749,123	\$0	Est. W/C rate at 2.1%
3700	Retiree Benefits	\$16,420	\$16,420	\$18,000	\$18,000	\$0	
3900	Cash In Lieu/Other	\$27,833	\$27,833	\$30,310	\$30,310	\$0	
Total Employee Benefits		\$14,678,757	\$14,678,757	\$15,523,043	\$15,523,043	\$0	
Materials & Supplies							
4100	Approved Textbooks & Core Curr	\$53,026	\$53,026	\$15,262	\$15,262	\$0	
4200	Books & Reference Materials	\$52,460	\$52,460	\$36,816	\$36,816	\$0	
4300	Materials & Supplies	\$1,683,506	\$1,683,506	\$1,596,036	\$1,596,036	\$0	
4400	Non-Capital Furniture & Equip	\$176,593	\$176,593	\$116,639	\$116,639	\$0	
Total Materials & Supplies		\$1,965,585	\$1,965,585	\$1,764,753	\$1,764,753	\$0	
Services & Other Operating Exp							
5100	Sub-Agreements over \$25K	\$607,500	\$607,500	\$939,000	\$939,000	\$0	First Student-Spec Ed.
5200	Travel & Conferences (Mileage)	\$69,537	\$69,537	\$77,579	\$77,579	\$0	
5300	Dues & Memberships	\$25,846	\$25,846	\$25,431	\$25,431	\$0	
5400	Insurance	\$1,001,423	\$1,001,423	\$1,220,623	\$1,036,623	(\$184,000)	New Est-RESIG (not final)
5500	Utilities	\$1,550,740	\$1,550,740	\$1,567,818	\$1,567,818	\$0	
5600	Rentals, Leases & Repairs	\$227,594	\$227,594	\$240,038	\$240,038	\$0	
5700	Direct Cost Transfers	\$202,832	\$202,832	\$265,954	\$229,650	(\$36,304)	Adj to Balance GF
5800	Professional Consult/Other Services	\$56,362	\$56,362	\$48,943	\$48,943	\$0	
5802-580	Special Education Contracts	\$0	\$0	\$0	\$0	\$0	
5810/11	Non-Public School/Agency (NPS/NP	\$0	\$0	\$0	\$0	\$0	
5813	Non-Capital A/E Fees	\$0	\$0	\$0	\$0	\$0	
5814	Inspections	\$2,000	\$2,000	\$2,000	\$2,000	\$0	
5817/8	SCOE Contracts	\$86,000	\$86,000	\$86,000	\$86,000	\$0	
5821	Audit Cost	\$50,000	\$50,000	\$50,000	\$50,000	\$0	
5822	Election Fees	\$37,329	\$37,329	\$0	\$0	\$0	
5823	Legal Fees	\$161,300	\$161,300	\$148,000	\$148,000	\$0	
5824	Repayment of Apportionment	\$0	\$0	\$0	\$0	\$0	
5825	Advertisement Costs	\$13,921	\$13,921	\$13,414	\$13,414	\$0	
5830	Professional Consulting Services	\$6,000	\$6,000	\$5,000	\$5,000	\$0	
5839	Other Fees	\$144,078	\$144,078	\$144,868	\$144,868	\$0	
5840	Computer Tech Related Services	\$7,200	\$7,200	\$7,200	\$7,200	\$0	
5845	Field Trips	\$21,261	\$21,261	\$3,575	\$3,575	\$0	
5849	Other Contract Services	\$354,975	\$354,975	\$312,435	\$312,435	\$0	
5850	Other Operating Expenditures	\$60,600	\$60,600	\$60,600	\$60,600	\$0	
5860-65	Other Employment Costs	\$21,032	\$21,032	\$21,140	\$21,140	\$0	

**PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2021-22**

ADOPTED BUDGET:

EXPENDITURES (continued)

		UNRESTRICTED					
		Budget Revision #4 6/8/2021 (A)	Budget Revision #5 6/22/2021 (B)	Preliminary Budget 21-22 6/8/2021 (C)	Adopted Budget 21-22 6/22/2021 (D)	Variance (D) - (C) (E)	Comments
5870	Damages, Claims, Losses	\$0	\$0	\$0	\$0	\$0	
5880	Other Administrative Charges	\$0	\$0	\$0	\$0	\$0	
5900	Communications/Telephone	\$291,307	\$291,307	\$284,713	\$284,713	\$0	
Total Svcs & Other Operating Exp		\$4,998,837	\$4,998,837	\$5,524,331	\$5,304,027	(\$220,304)	
Capital Outlay							
6100	Land Improvements	\$0	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$9,339	\$9,339	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$44,650	\$44,650	\$76,550	\$76,550	\$0	
Total Capital Outlay		\$53,989	\$53,989	\$76,550	\$76,550	\$0	
Indirect/Direct Cost							
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$2,489	\$2,489	\$0	\$0	\$0	
7281	All Other Transfers to District/Ch	\$0	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	(\$698,300)	(\$793,161)	(\$684,127)	(\$836,822)	(\$152,695)	I/C rate 3.91% to 4.04%
7350	Indirect Cost - InterFund	(\$129,181)	(\$129,181)	(\$120,252)	(\$161,735)	(\$41,483)	I/C rate 3.91% to 4.04%
Total Indirect		(\$824,992)	(\$919,853)	(\$804,379)	(\$998,557)	(\$194,178)	Adj I/C to balance GF
TOTAL EXPENDITURES		\$57,654,204	\$57,559,343	\$59,387,572	\$58,973,090	(\$414,482)	
OTHER FINANCING USES							
7438	Debt Service - Interest	\$0	\$0	\$0	\$0	\$0	
7439	Debt Service - Principle	\$0	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$500,000	\$500,000	\$300,000	\$300,000	\$0	
Total Financing Uses:		\$500,000	\$500,000	\$300,000	\$300,000	\$0	
TOTAL EXPENDITURES & OTHER USES		\$58,154,204	\$58,059,343	\$59,687,572	\$59,273,090	(\$414,482)	
EXCESS OF REVENUES OVER EXPENSE		(\$1,384,866)	(\$1,290,005)	(\$280,280)	\$534,855	\$815,135	
COMPONENTS OF END FUND BALANCE							
NON-SPENDABLE:							
	Revolving Cash	\$27,200	\$30,200	\$27,200	\$27,200	\$0	
	Stores Inventory	\$0	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$19,742	\$0	\$19,742	\$19,742	Retainer - SCLS
RESTRICTED		\$0	\$0	\$0	\$0	\$0	
COMMITTED		\$0	\$0	\$0	\$0	\$0	
ASSIGNED			\$0				
Board Designated:							
	2% REU	\$2,188,728	\$2,030,677	\$2,030,677	\$2,022,387	(\$8,290)	
	One-time - Pension Contingency	\$0	\$0	\$0	\$0	\$0	
	South County Consortium SOCC	\$865,930	\$865,930	\$1,116,819	\$1,116,819	\$0	
	Local Site Donations	\$0	\$0	\$0	\$0	\$0	
	Curriculum Adoptions	\$0	\$0	\$0	\$0	\$0	
UNASSIGNED							
	Reserve for Economic Uncertainties Available	\$3,283,092	\$3,046,015	\$3,046,015	\$3,033,581	(\$12,434)	3% State Req. Reserve
		\$3,535,587	\$4,002,834	\$3,399,546	\$4,310,524	\$910,978	Below additional 2% REU
TOTAL ENDING FUND BALANCE:		\$9,900,537	\$9,995,398	\$9,620,257	\$10,530,253	\$909,996	

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**PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2021-22**

ADOPTED BUDGET:

	RESTRICTED					Comments
	Budget Revision #4 6/8/2021 (A)	Budget Revision #5 6/22/2021 (B)	Preliminary Budget 21-22 6/8/2021 (C)	Adopted Budget 21-22 6/22/2021 (D)	Variance (D) - (C) (E)	
	7138	7138	7024	7024	0	
BEGINNING FUND BALANCE:	\$6,398,749	\$6,398,749	\$250,000	\$250,000	\$0	
REVENUES						
Revenue Limit						
8011 State Aid	\$0	\$0	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	\$0	\$0	
8047 Coomunity Redevelopment Fds	\$0	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	\$0	
8096 Transfers to Charter Schools In-Li	\$0	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	\$829,338	\$829,338	\$516,113	\$516,113	\$0	Est. per SELPA
Total Revenue Limit	\$829,338	\$829,338	\$516,113	\$516,113	\$0	
Federal Revenues						
8181 Spec Ed Entitlement (IDEA)	\$1,739,109	\$1,739,109	\$1,686,095	\$1,686,095	\$0	
8182 Spec Ed Discretionary Grant	\$379,920	\$379,920	\$279,920	\$279,920	\$0	
8290 All Other Federal Revenue	\$6,604,167	\$6,604,167	\$2,197,272	\$2,197,272	\$0	
Total Federal Revenues	\$8,723,196	\$8,723,196	\$4,163,287	\$4,163,287	\$0	
State Revenues						
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$361,675	\$361,675	\$369,000	\$369,000	\$0	
8590 All Other State Revenues	\$10,274,975	\$10,274,975	\$11,256,556	\$11,256,556	\$0	
Total State Revenues	\$10,636,650	\$10,636,650	\$11,625,556	\$11,625,556	\$0	
Local Revenues						
8621 Parcel Tax	\$1,975,000	\$1,975,000	\$1,975,000	\$1,975,000	\$0	
8650 Leases and Rentals	\$0	\$0	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$0	\$0	\$0	
8675 Transportation Fees	\$0	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LE	\$1,850,311	\$1,850,311	\$2,131,014	\$2,131,014	\$0	
8689 All Other Fees & Contracts	\$523,000	\$523,000	\$410,000	\$410,000	\$0	
8699 Other Local Revenues	\$1,637,213	\$1,637,213	\$471,534	\$471,534	\$0	
8792 Transfer of Apportionment from C	\$3,700,327	\$3,700,327	\$4,006,177	\$4,006,177	\$0	
Total Local Revenues	\$9,685,851	\$9,685,851	\$8,993,725	\$8,993,725	\$0	
TOTAL REVENUES	\$29,875,035	\$29,875,035	\$25,298,681	\$25,298,681	\$0	
OTHER FINANCING SOURCES						
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$15,258,407	\$15,258,407	\$16,297,596	\$16,297,596	\$0	SOCC; Spec Ed;
8997 Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	\$0	\$0	Library Prg: & RRM
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$15,258,407	\$15,258,407	\$16,297,596	\$16,297,596	\$0	
TOTAL REVENUES & OTHER SOURCES	\$45,133,442	\$45,133,442	\$41,596,277	\$41,596,277	\$0	

PETALUMA CITY SCHOOLS

GENERAL FUND 01

FISCAL YEAR 2021-22

ADOPTED BUDGET:

		RESTRICTED					
		Budget Revision #4 6/8/2021 (A)	Budget Revision #5 6/22/2021 (B)	Preliminary Budget 21-22 6/8/2021 (C)	Adopted Budget 21-22 6/22/2021 (D)	Variance (D) - (C) (E)	Comments
EXPENDITURES							
Certificated Salaries							
1100	Certificated Instructional	\$7,347,748	\$7,347,748	\$8,687,625	\$8,687,625	\$0	
1200	Certificated Support	\$1,472,857	\$1,472,857	\$1,712,660	\$1,712,660	\$0	
1300	Administrative	\$833,071	\$833,071	\$1,039,997	\$1,039,997	\$0	
1900	Other Certificated	\$4,710	\$4,710	\$5,000	\$5,000	\$0	
	Total Certificated Salaries	\$9,658,386	\$9,658,386	\$11,445,282	\$11,445,282	\$0	
Classified Salaries							
2100	Instructional Assist	\$3,117,452	\$3,117,452	\$3,292,414	\$3,292,414	\$0	
2200	Classified Support	\$1,392,084	\$1,392,084	\$1,588,653	\$1,588,653	\$0	
2300	Administrative	\$604,169	\$604,169	\$557,500	\$557,500	\$0	
2400	Clerical Salaries	\$304,550	\$304,550	\$341,927	\$341,927	\$0	
2900	Other Classified	\$768,735	\$768,735	\$920,765	\$920,765	\$0	
	Total Classified Salaries	\$6,186,990	\$6,186,990	\$6,701,259	\$6,701,259	\$0	
Employee Benefits							
3100	STRS	\$7,077,382	\$7,077,382	\$7,405,869	\$7,405,869	\$0	16.15% to 16.92%
3200	PERS	\$1,280,810	\$1,280,810	\$1,512,292	\$1,512,292	\$0	20.7% to 22.91%
3300	OASDI/Medicare	\$614,218	\$614,218	\$677,966	\$677,966	\$0	
3400	Health & Welfare	\$2,959,158	\$2,959,158	\$3,227,835	\$3,227,835	\$0	
3500	State Unemployment Ins	\$7,969	\$7,969	\$205,514	\$205,514	\$0	.05% to 1.23%
3600	Workers Comp	\$359,795	\$359,795	\$364,343	\$364,343	\$0	
3700	Retiree Benefits	\$0	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$11,759	\$11,759	\$11,714	\$11,714	\$0	
	Total Employee Benefits	\$12,311,091	\$12,311,091	\$13,405,533	\$13,405,533	\$0	
Materials & Supplies							
4100	Approved Textbooks & Core Curr	\$774,131	\$774,131	\$365,000	\$365,000	\$0	
4200	Books & Reference Materials	\$88,090	\$88,090	\$48,290	\$48,290	\$0	
4300	Materials & Supplies	\$9,948,171	\$9,948,171	\$3,748,209	\$3,748,209	\$0	
4400	Non-Capital Furniture & Equip	\$3,817,313	\$3,817,313	\$86,500	\$86,500	\$0	
	Total Materials & Supplies	\$14,627,705	\$14,627,705	\$4,247,999	\$4,247,999	\$0	
Services & Other Operating Exp							
5100	Sub-Agreements over \$25K	\$1,142,087	\$1,142,087	\$1,019,351	\$1,019,351	\$0	NPS/NPA Estimates
5200	Travel & Conferences (Mileage)	\$109,449	\$109,449	\$41,575	\$41,575	\$0	
5300	Dues & Memberships	\$34,817	\$34,817	\$400	\$400	\$0	
5400	Insurance	\$0	\$0	\$0	\$0	\$0	
5500	Utilities	\$104,036	\$104,036	\$45,010	\$45,010	\$0	
5600	Rentals, Leases & Repairs	\$584,255	\$584,255	\$386,046	\$386,046	\$0	
5700	Direct Cost Transfers	(\$216,612)	(\$216,612)	(\$242,800)	(\$242,800)	\$0	
5800	Professional Consult/Other Service	\$147,222	\$147,222	\$32,055	\$32,055	\$0	
5802-580	Special Education Contracts	\$1,327,916	\$1,327,916	\$1,309,600	\$1,309,600	\$0	
5810/11	Non-Public School/Agency (NPS/N	\$1,474,846	\$1,474,846	\$1,223,606	\$1,223,606	\$0	
5813	Non-Capital A/E Fees	\$0	\$0	\$0	\$0	\$0	
5814	Inspections	\$40,640	\$40,640	\$40,640	\$40,640	\$0	
5817/8	SCOE Contracts	\$0	\$0	\$0	\$0	\$0	
5821	Audit Cost	\$0	\$0	\$0	\$0	\$0	
5822	Election Fees	\$0	\$0	\$0	\$0	\$0	
5823	Legal Fees	\$45,000	\$45,000	\$48,500	\$48,500	\$0	
5824	Repayment of Apportionment	\$72,880	\$72,880	\$0	\$0	\$0	
5825	Advertisement Costs	\$500	\$500	\$500	\$500	\$0	
5830	Professional Consulting Services	\$122,031	\$122,031	\$105,000	\$105,000	\$0	
5839	Other Fees	\$69,867	\$69,867	\$80,576	\$80,576	\$0	
5840	Computer Tech Related Services	\$0	\$0	\$0	\$0	\$0	
5845	Field Trips	\$13,603	\$13,603	\$0	\$0	\$0	
5849	Other Contract Services	\$961,795	\$961,795	\$537,806	\$537,806	\$0	
5850	Other Operating Expenditures	\$5,000	\$5,000	\$5,000	\$5,000	\$0	
5860-65	Other Employment Costs	\$1,610	\$1,610	\$0	\$0	\$0	

PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2021-22

ADOPTED BUDGET:

EXPENDITURES (continued)

		RESTRICTED					Comments
		Budget Revision #4 6/8/2021 (A)	Budget Revision #5 6/22/2021 (B)	Preliminary Budget 21-22 6/8/2021 (C)	Adopted Budget 21-22 6/22/2021 (D)	Variance (D) - (C) (E)	
5870	Damages, Claims & Losses	\$0	\$0	\$0	\$0	\$0	
5880	Other Administrative Charges	\$1,500	\$1,500	\$1,500	\$1,500	\$0	
5900	Communications/Telephone	\$14,667	\$14,667	\$15,017	\$15,017	\$0	
Total Svcs & Other Operating Exp		\$6,057,109	\$6,057,109	\$4,649,382	\$4,649,382	\$0	
Capital Outlay							
6100	Land Improvements	\$1,800	\$1,800	\$0	\$0	\$0	
6200	Building Improvements	\$600,000	\$600,000	\$475,000	\$475,000	\$0	Preschool Bldg Grant
6400	Capital Equipment	\$71,212	\$71,212	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$889,737	\$889,737	\$0	\$0	\$0	
Total Capital Outlay		\$1,562,749	\$1,562,749	\$475,000	\$475,000	\$0	
Indirect/Direct Cost							
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$85,000	\$85,000	\$85,000	\$85,000	\$0	
7281	All Other Transfers to District/Ch	\$0	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	\$793,161	\$793,161	\$836,822	\$836,822	\$0	I/C 3.91% to 4.04%
7350	Indirect Cost - InterFund	\$0	\$0	\$0	\$0	\$0	
Total Indirect		\$878,161	\$878,161	\$921,822	\$921,822	\$0	
OTHER FINANCING USES							
7438	Debt Service - Interest	\$0	\$0	\$0	\$0	\$0	
7439	Debt Service - Principle	\$0	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	\$0	
Total Financing Uses:		\$0	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES		\$51,282,191	\$51,282,191	\$41,846,277	\$41,846,277	\$0	
EXCESS OF REVENUES OVER EXPENSE		(\$6,148,749)	(\$6,148,749)	(\$250,000)	(\$250,000)	\$0	
COMPONENTS OF END FUND BALANCE							
NON-SPENDABLE:							
	Revolving Cash	\$0	\$0	\$0	\$0	\$0	
	Stores Inventory	\$0	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	
RESTRICTED		\$250,000	\$250,000	\$0	\$0	\$0	
COMMITTED		\$0	\$0	\$0	\$0	\$0	
ASSIGNED							
Board Designated:							
	2% REU	\$0	\$0	\$0	\$0	\$0	
	One-time - Pension Contingency	\$0	\$0	\$0	\$0	\$0	
	South County Consortium SOCC	\$0	\$0	\$0	\$0	\$0	
	Local Site Donations	\$0	\$0	\$0	\$0	\$0	
	Curriculum Adoptions	\$0	\$0	\$0	\$0	\$0	
UNASSIGNED							
	Reserve for Economic Uncertainties	\$0	\$0	\$0	\$0	\$0	
	Adj Reserve for Economic Uncer	\$0	\$0	\$0	\$0	\$0	
	Available	\$0	\$0	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:		\$250,000	\$250,000	\$0	\$0	\$0	

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**PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2021-22**

ADOPTED BUDGET:

	UNRESTRICTED/RESTRICTED					Comments
	Budget Revision #4 6/8/2021 (A)	Budget Revision #5 6/22/2021 (B)	Preliminary Budget 21-22 6/8/2021 (C)	Adopted Budget 21-22 6/22/2021 (D)	Variance (D) - (C) (E)	
Average Daily Attendance (ADA)	7138	7138	7024	7024	0	2019-20 P-2 ADA
BEGINNING FUND BALANCE:	\$17,684,152	\$17,684,152	\$10,150,537	\$10,245,398	\$94,861	
REVENUES						
Revenue Limit						
8011 State Aid	\$26,124,290	\$26,124,290	\$30,257,159	\$30,657,812	\$400,653	LCFF based on
8012 Education Protection Account	\$3,500,402	\$3,500,402	\$4,082,947	\$4,082,947	\$0	May Revise 5.07%
8019 State Aid - Prior Year	\$42,000	\$42,000	\$32,000	\$32,000	\$0	COLA on LCFF
8021 Homeowners Exemptions	\$232,454	\$232,454	\$235,000	\$235,000	\$0	and using 19-20
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	P2 ADA @ 7138
8041 Secured	\$34,095,300	\$34,095,300	\$34,400,000	\$34,400,000	\$0	and 2020-21
8042 Unsecured	\$1,330,637	\$1,330,637	\$1,360,000	\$1,360,000	\$0	Unduplicated
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	\$0	Pupil Counts
8044 Supplemental	\$735,890	\$735,890	\$760,000	\$760,000	\$0	
8045 ERAF	\$3,415,544	\$3,415,544	\$3,025,000	\$3,025,000	\$0	
8047 Community Redevelopment Fds	\$1,722,973	\$1,722,973	\$700,000	\$700,000	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	\$0	
8096 Transfers to Charter Schools In-Lieu	(\$1,572,634)	(\$1,572,634)	(\$1,572,307)	(\$1,572,307)	\$0	
8097 Property Tax Transfers	\$829,338	\$829,338	\$516,113	\$516,113	\$0	
Total Revenue Limit	\$70,456,194	\$70,456,194	\$73,795,912	\$74,196,565	\$400,653	NET LCFF Calcs
Federal Revenues						
8181 Spec Ed Entitlement (IDEA)	\$1,739,109	\$1,739,109	\$1,686,095	\$1,686,095	\$0	
8182 Spec Ed Discretionary Grant	\$379,920	\$379,920	\$279,920	\$279,920	\$0	
8290 All Other Federal Revenue	\$6,619,167	\$6,619,167	\$2,212,272	\$2,212,272	\$0	
Total Federal Revenues	\$8,738,196	\$8,738,196	\$4,178,287	\$4,178,287	\$0	
State Revenues						
8550 Mandated Cost Reimbursements	\$308,262	\$308,262	\$315,890	\$315,890	\$0	
8560 Lottery (Non-Prop 20)	\$1,475,375	\$1,475,375	\$1,546,000	\$1,546,000	\$0	
8590 All Other State Revenues	\$10,298,733	\$10,298,733	\$11,280,556	\$11,280,556	\$0	
Total State Revenues	\$12,082,370	\$12,082,370	\$13,142,446	\$13,142,446	\$0	
Local Revenues						
8621 Parcel Tax	\$1,975,000	\$1,975,000	\$1,975,000	\$1,975,000	\$0	
8650 Leases and Rentals	\$65,000	\$65,000	\$125,000	\$125,000	\$0	
8660 Interest Earnings	\$187,300	\$187,300	\$204,000	\$204,000	\$0	
8675 Transportation Fees	\$0	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LEAs	\$2,185,196	\$2,185,196	\$2,534,334	\$2,534,334	\$0	
8689 All Other Fees & Contracts	\$547,000	\$547,000	\$434,000	\$434,000	\$0	
8699 Other Local Revenues	\$1,966,197	\$1,966,197	\$608,413	\$608,413	\$0	
8792 Transfer of Apportionment from CC	\$3,700,327	\$3,700,327	\$4,006,177	\$4,006,177	\$0	
Total Local Revenues	\$10,626,020	\$10,626,020	\$9,886,924	\$9,886,924	\$0	
TOTAL REVENUES	\$101,902,780	\$101,902,780	\$101,003,569	\$101,404,222	\$400,653	
OTHER FINANCING SOURCES						
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	\$0	\$0	
8997 Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0	
TOTAL REVENUES & OTHER SOURCES	\$101,902,780	\$101,902,780	\$101,003,569	\$101,404,222	\$400,653	

PETALUMA CITY SCHOOLS

GENERAL FUND 01

FISCAL YEAR 2021-22

ADOPTED BUDGET:

		UNRESTRICTED/RESTRICTED					
		Budget Revision #4 6/8/2021 (A)	Budget Revision #5 6/22/2021 (B)	Preliminary Budget 21-22 6/8/2021 (C)	Adopted Budget 21-22 6/22/2021 (D)	Variance (D) - (C) (E)	Comments
EXPENDITURES							
Certificated Salaries							
1100	Certificated Instructional	\$31,205,508	\$31,205,508	\$32,682,249	\$32,682,249	\$0	
1200	Certificated Support	\$2,878,057	\$2,878,057	\$3,127,660	\$3,127,660	\$0	
1300	Administrative	\$4,233,851	\$4,233,851	\$4,483,873	\$4,483,873	\$0	
1900	Other Certificated	\$143,382	\$143,382	\$96,500	\$96,500	\$0	
	Total Certificated Salaries	\$38,460,798	\$38,460,798	\$40,390,282	\$40,390,282	\$0	
Classified Salaries							
2100	Instructional Assist	\$3,329,259	\$3,329,259	\$3,541,396	\$3,541,396	\$0	
2200	Classified Support	\$4,144,785	\$4,144,785	\$4,438,270	\$4,438,270	\$0	
2300	Administrative	\$1,294,433	\$1,294,433	\$1,247,632	\$1,247,632	\$0	
2400	Clerical Salaries	\$3,314,020	\$3,314,020	\$3,412,381	\$3,412,381	\$0	
2900	Other Classified	\$2,084,109	\$2,084,109	\$2,419,854	\$2,419,854	\$0	
	Total Classified Salaries	\$14,166,606	\$14,166,606	\$15,059,533	\$15,059,533	\$0	
Employee Benefits							
3100	STRS	\$11,731,071	\$11,731,071	\$12,198,162	\$12,198,162	\$0	
3200	PERS	\$2,870,557	\$2,870,557	\$3,295,892	\$3,295,892	\$0	
3300	OASDI/Medicare	\$1,637,110	\$1,637,110	\$1,749,871	\$1,749,871	\$0	
3400	Health & Welfare	\$9,519,535	\$9,519,535	\$9,927,315	\$9,927,315	\$0	
3500	State Unemployment Ins	\$25,755	\$25,755	\$583,846	\$583,846	\$0	
3600	Workers Comp	\$1,149,808	\$1,149,808	\$1,113,466	\$1,113,466	\$0	
3700	Retiree Benefits	\$16,420	\$16,420	\$18,000	\$18,000	\$0	
3900	Cash In Lieu/Other	\$39,592	\$39,592	\$42,024	\$42,024	\$0	
	Total Employee Benefits	\$26,989,848	\$26,989,848	\$28,928,576	\$28,928,576	\$0	
Materials & Supplies							
4100	Approved Textbooks & Core Curr	\$827,157	\$827,157	\$380,262	\$380,262	\$0	
4200	Books & Reference Materials	\$140,550	\$140,550	\$85,106	\$85,106	\$0	
4300	Materials & Supplies	\$11,631,677	\$11,631,677	\$5,344,245	\$5,344,245	\$0	
4400	Non-Capital Furniture & Equip	\$3,993,906	\$3,993,906	\$203,139	\$203,139	\$0	
	Total Materials & Supplies	\$16,593,290	\$16,593,290	\$6,012,752	\$6,012,752	\$0	
Services & Other Operating Exp							
5100	Sub-Agreements over \$25K	\$1,749,587	\$1,749,587	\$1,958,351	\$1,958,351	\$0	
5200	Travel & Conferences (Mileage)	\$178,986	\$178,986	\$119,154	\$119,154	\$0	
5300	Dues & Memberships	\$60,663	\$60,663	\$25,831	\$25,831	\$0	
5400	Insurance	\$1,001,423	\$1,001,423	\$1,220,623	\$1,036,623	(\$184,000)	Per RESIG-Not Final
5500	Utilities	\$1,654,776	\$1,654,776	\$1,612,828	\$1,612,828	\$0	
5600	Rentals, Leases & Repairs	\$811,849	\$811,849	\$626,084	\$626,084	\$0	
5700	Direct Cost Transfer	(\$13,780)	(\$13,780)	\$23,154	(\$13,150)	(\$36,304)	Adj to balance GF
5800	Professional Consult/Other Service	\$203,584	\$203,584	\$80,998	\$80,998	\$0	
5802-580	Special Education Contracts	\$1,327,916	\$1,327,916	\$1,309,600	\$1,309,600	\$0	
5810/11	Non-Public School/Agency (NPS/N	\$1,474,846	\$1,474,846	\$1,223,606	\$1,223,606	\$0	
5813	Non-Capital A/E	\$0	\$0	\$0	\$0	\$0	
5814	Inspections	\$42,640	\$42,640	\$42,640	\$42,640	\$0	
5817/8	SCOE Contracts	\$86,000	\$86,000	\$86,000	\$86,000	\$0	
5821	Audit Cost	\$50,000	\$50,000	\$50,000	\$50,000	\$0	
5822	Election Fees	\$37,329	\$37,329	\$0	\$0	\$0	
5823	Legal Fees	\$206,300	\$206,300	\$196,500	\$196,500	\$0	
5824	Repayment of Apportionment	\$72,880	\$72,880	\$0	\$0	\$0	
5825	Advertisement Costs	\$14,421	\$14,421	\$13,914	\$13,914	\$0	
5830	Professional Consulting Services	\$128,031	\$128,031	\$110,000	\$110,000	\$0	
5839	Other Fees	\$213,945	\$213,945	\$225,444	\$225,444	\$0	
5840	Computer Tech Related Services	\$7,200	\$7,200	\$7,200	\$7,200	\$0	
5845	Field Trips	\$34,864	\$34,864	\$3,575	\$3,575	\$0	
5849	Other Contract Services	\$1,316,770	\$1,316,770	\$850,241	\$850,241	\$0	
5850	Other Operating Expenditures	\$65,600	\$65,600	\$65,600	\$65,600	\$0	
5860-65	Other Employment Costs	\$22,642	\$22,642	\$21,140	\$21,140	\$0	

PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2021-22

ADOPTED BUDGET:

EXPENDITURES (continued)

		UNRESTRICTED/RESTRICTED					
		Budget Revision #4 6/8/2021 (A)	Budget Revision #5 6/22/2021 (B)	Preliminary Budget 21-22 6/8/2021 (C)	Adopted Budget 21-22 6/22/2021 (D)	Variance (D) - (C) (E)	Comments
5870	Damages, Losses, Claims	\$0	\$0	\$0	\$0	\$0	
5880	Other Administrative Charges	\$1,500	\$1,500	\$1,500	\$1,500	\$0	
5900	Communications/Telephone	\$305,974	\$305,974	\$299,730	\$299,730	\$0	
Total Svcs & Other Operating Exp		\$11,055,946	\$11,055,946	\$10,173,713	\$9,953,409	(\$220,304)	
Capital Outlay							
6100	Land Improvements	\$1,800	\$1,800	\$0	\$0	\$0	
6200	Building Improvements	\$600,000	\$600,000	\$475,000	\$475,000	\$0	
6400	Capital Equipment	\$80,551	\$80,551	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$934,387	\$934,387	\$76,550	\$76,550	\$0	
Total Capital Outlay		\$1,616,738	\$1,616,738	\$551,550	\$551,550	\$0	
Indirect/Direct Cost							
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$87,489	\$87,489	\$85,000	\$85,000	\$0	
7281	All Other Transfers to District/Ch	\$0	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	\$94,861	\$0	\$152,695	\$0	(\$152,695)	Adj to bal GF
7350	Indirect Cost - InterFund	(\$129,181)	(\$129,181)	(\$120,252)	(\$161,735)	(\$41,483)	Adj to bal GF
Total Indirect		\$53,169	(\$41,692)	\$117,443	(\$76,735)	(\$194,178)	
TOTAL EXPENDITURES		\$108,936,395	\$108,841,534	\$101,233,849	\$100,819,367	(\$414,482)	
OTHER FINANCING USES							
7438	Debt Service - Interest	\$0	\$0	\$0	\$0	\$0	
7439	Debt Service - Principle	\$0	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$500,000	\$500,000	\$300,000	\$300,000	\$0	
Total Financing Uses:		\$500,000	\$500,000	\$300,000	\$300,000	\$0	
TOTAL EXPENDITURES & OTHER USES		\$109,436,395	\$109,341,534	\$101,533,849	\$101,119,367	(\$414,482)	
EXCESS OF REVENUES OVER EXPENSE		(\$7,533,615)	(\$7,438,754)	(\$530,280)	\$284,855	\$815,135	
COMPONENTS OF END FUND BALANCE							
NON-SPENDABLE:							
	Revolving Cash	\$27,200	\$30,200	\$27,200	\$27,200	\$0	
	Stores Inventory	\$0	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$19,742	\$0	\$19,742	\$19,742	Retainer - SCLS
RESTRICTED		\$250,000	\$250,000	\$0	\$0	\$0	
COMMITTED		\$0	\$0	\$0	\$0	\$0	
ASSIGNED		\$0	\$0	\$0	\$0	\$0	
Board Designated:							
	2% REU	\$2,188,728	\$2,030,677	\$2,030,677	\$2,022,387	(\$8,290)	
	One-time - Pension Contingency	\$0	\$0	\$0	\$0	\$0	
	South County Consortium SOCC	\$865,930	\$865,930	\$1,116,819	\$1,116,819	\$0	
	Local Site Donations	\$0	\$0	\$0	\$0	\$0	
	Curriculum Adoptions	\$0	\$0	\$0	\$0	\$0	
UNASSIGNED							
	Reserve for Economic Uncertainties Available	\$3,283,092	\$3,046,015	\$3,046,015	\$3,033,581	(\$12,434)	3% Req. Reserve
		\$3,535,587	\$4,002,834	\$3,399,546	\$4,310,524	\$910,978	
TOTAL ENDING FUND BALANCE:		\$10,150,537	\$10,245,398	\$9,620,258	\$10,530,253	\$909,997	

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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: 200 Douglas, Petaluma CA 94952
Date: June 14, 2021

Place: 200 Douglas, Petaluma CA 94952
Date: June 17, 2021
Time: 06:00 PM

Adoption Date: June 22, 2021

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

Contact person for additional information on the budget reports:

Name: Chris Thomas

Telephone: 707-778-4621

Title: Chief Business Official

E-mail: cthomas@petk12.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?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	Jun 22, 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:

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

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

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

Redwood Empire Insurance Group (RESIG) 5760 Skylane Blvd, #100, Windsor CA 95792
Rose Burcina, Executive Director 707836-0779, Ext 104

() 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 22, 2021

For additional information on this certification, please contact:

Name: Chris Thomas

Title: Chief Business Official

Telephone: 707-778-4621

E-mail: cthomas@petk12.org

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G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Estimated Actuals	2021-22 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund	G	G
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Estimated Actuals	2021-22 Budget
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	69,626,856.00	829,338.00	70,456,194.00	73,680,452.00	516,113.00	74,196,565.00	5.3%
2) Federal Revenue		8100-8299	15,000.00	8,723,196.00	8,738,196.00	15,000.00	4,163,287.00	4,178,287.00	-52.2%
3) Other State Revenue		8300-8599	1,445,720.00	10,636,650.00	12,082,370.00	1,516,890.00	11,625,556.00	13,142,446.00	8.8%
4) Other Local Revenue		8600-8799	940,169.00	9,685,851.00	10,626,020.00	893,199.00	8,993,725.00	9,886,924.00	-7.0%
5) TOTAL REVENUES			72,027,745.00	29,875,035.00	101,902,780.00	76,105,541.00	25,298,681.00	101,404,222.00	-0.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	28,802,412.00	9,658,386.00	38,460,798.00	28,945,000.00	11,445,282.00	40,390,282.00	5.0%
2) Classified Salaries		2000-2999	7,979,616.00	6,186,990.00	14,166,606.00	8,358,274.00	6,701,259.00	15,059,533.00	6.3%
3) Employee Benefits		3000-3999	14,678,757.00	12,311,091.00	26,989,848.00	15,523,043.00	13,405,533.00	28,928,576.00	7.2%
4) Books and Supplies		4000-4999	1,965,585.00	14,627,705.00	16,593,290.00	1,764,753.00	4,247,999.00	6,012,752.00	-63.8%
5) Services and Other Operating Expenditures		5000-5999	4,998,837.00	6,057,109.00	11,055,946.00	5,304,027.00	4,649,382.00	9,953,409.00	-10.0%
6) Capital Outlay		6000-6999	53,989.00	1,562,749.00	1,616,738.00	76,550.00	475,000.00	551,550.00	-65.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,489.00	85,000.00	87,489.00	0.00	85,000.00	85,000.00	-2.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(922,342.00)	793,161.00	(129,181.00)	(998,557.00)	836,822.00	(161,735.00)	25.2%
9) TOTAL EXPENDITURES			57,559,343.00	51,282,191.00	108,841,534.00	58,973,090.00	41,846,277.00	100,819,367.00	-7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			14,468,402.00	(21,407,156.00)	(6,938,754.00)	17,132,451.00	(16,547,596.00)	584,855.00	-108.4%
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	500,000.00	0.00	500,000.00	300,000.00	0.00	300,000.00	-40.0%
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	(15,258,407.00)	15,258,407.00	0.00	(16,297,596.00)	16,297,596.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(15,758,407.00)	15,258,407.00	(500,000.00)	(16,597,596.00)	16,297,596.00	(300,000.00)	-40.0%

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)			(1,290,005.00)	(6,148,749.00)	(7,438,754.00)	534,855.00	(250,000.00)	284,855.00	-103.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	11,285,403.00	6,398,749.00	17,684,152.00	9,995,398.00	250,000.00	10,245,398.00	-42.1%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			11,285,403.00	6,398,749.00	17,684,152.00	9,995,398.00	250,000.00	10,245,398.00	-42.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,285,403.00	6,398,749.00	17,684,152.00	9,995,398.00	250,000.00	10,245,398.00	-42.1%
2) Ending Balance, June 30 (E + F1e)			9,995,398.00	250,000.00	10,245,398.00	10,530,253.00	0.00	10,530,253.00	2.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,200.00	0.00	30,200.00	27,200.00	0.00	27,200.00	-9.9%
Stores		9712	0.00	18,076.00	18,076.00	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	19,741.50	0.00	19,741.50	19,742.00	0.00	19,742.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	231,924.00	231,924.00	0.00	0.00	0.00	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	2,896,607.00	0.00	2,896,607.00	3,139,206.00	0.00	3,139,206.00	8.4%
2% Reserve for Economic Uncertainty	0000	9780				2,022,387.00		2,022,387.00	
South County Consortium (SOCC) Res	0000	9780				1,116,819.00		1,116,819.00	
Local Site Donations	0000	9780				0.00		0.00	
2% Reserve for Economic Uncertainty	0000	9780	2,030,677.00		2,030,677.00				
South County Consortium (SOCC) Res	0000	9780	865,930.00		865,930.00				
Local Site Carryover - Donations	0000	9780	0.00						
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,046,015.00	0.00	3,046,015.00	3,033,581.00	0.00	3,033,581.00	-0.4%
Unassigned/Unappropriated Amount		9790	4,002,834.50	0.00	4,002,834.50	4,310,524.00	0.00	4,310,524.00	7.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	21,189,887.21	(4,984,873.16)	16,205,014.05				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,000.00	0.00	2,000.00				
c) in Revolving Cash Account		9130	30,200.00	0.00	30,200.00				
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	4,389.37	2,265,285.49	2,269,674.86				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	253,000.00	0.00	253,000.00				
6) Stores		9320	0.00	18,076.00	18,076.00				
7) Prepaid Expenditures		9330	19,741.50	0.00	19,741.50				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			21,499,218.08	(2,701,511.67)	18,797,706.41				
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	2,720,222.22	17,264.20	2,737,486.42				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	3,000.00	0.00	3,000.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL LIABILITIES			2,723,222.22	17,264.20	2,740,486.42				
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									

Description (G9 + H2) - (I6 + J2)	2020-21 Estimated Actuals		2021-22 Budget		% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)	
	18,775,995.86	(2,718,775.87)			
	Total Fund col. A + B (C)		Total Fund col. D + E (F)		
	16,057,219.99				

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)	
LCFF SOURCES							
Principal Apportionment							
State Aid - Current Year	26,124,290.00	0.00	26,124,290.00	30,657,812.00	0.00	30,657,812.00	17.4%
Education Protection Account State Aid - Current Year	3,500,402.00	0.00	3,500,402.00	4,082,947.00	0.00	4,082,947.00	16.6%
State Aid - Prior Years	42,000.00	0.00	42,000.00	32,000.00	0.00	32,000.00	-23.8%
Tax Relief Subventions							
Homeowners' Exemptions	232,454.00	0.00	232,454.00	235,000.00	0.00	235,000.00	1.1%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes							
Secured Roll Taxes	34,095,300.00	0.00	34,095,300.00	34,400,000.00	0.00	34,400,000.00	0.9%
Unsecured Roll Taxes	1,330,637.00	0.00	1,330,637.00	1,360,000.00	0.00	1,360,000.00	2.2%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	735,890.00	0.00	735,890.00	760,000.00	0.00	760,000.00	3.3%
Education Revenue Augmentation Fund (ERAF)	3,415,544.00	0.00	3,415,544.00	3,025,000.00	0.00	3,025,000.00	-11.4%
Community Redevelopment Funds (SB 617/699/1992)	1,722,973.00	0.00	1,722,973.00	700,000.00	0.00	700,000.00	-59.4%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)							
Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources	71,199,490.00	0.00	71,199,490.00	75,252,759.00	0.00	75,252,759.00	5.7%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	0.00		0.00	0.00		0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	(1,572,634.00)	0.00	(1,572,634.00)	(1,572,307.00)	0.00	(1,572,307.00)	0.0%
Property Taxes Transfers	0.00	829,338.00	829,338.00	0.00	516,113.00	516,113.00	-37.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			69,626,856.00	829,338.00	70,456,194.00	73,680,452.00	516,113.00	74,196,565.00	5.3%
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	1,739,109.00	1,739,109.00	0.00	1,686,095.00	1,686,095.00	-3.0%
Special Education Discretionary Grants		8182	0.00	379,920.00	379,920.00	0.00	279,920.00	279,920.00	-26.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic Programs	3010	8290		723,360.00	723,360.00		551,919.00	551,919.00	-23.7%
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		212,767.00	212,767.00		131,903.00	131,903.00	-38.0%
Title III, Part A, Immigrant Student Program	4201	8290		8,486.00	8,486.00		6,177.00	6,177.00	-27.2%

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)	
Title III, Part A, English Learner Program	4203	8290		154,641.00	154,641.00		103,188.00	103,188.00	-33.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		720,261.00	720,261.00		446,569.00	446,569.00	-38.0%
Other NCLB / Every Student Succeeds Act		8290							
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	15,000.00	4,784,652.00	4,799,652.00	15,000.00	957,516.00	972,516.00	-79.7%
TOTAL, FEDERAL REVENUE			15,000.00	8,723,196.00	8,738,196.00	15,000.00	4,163,287.00	4,178,287.00	-52.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/IP Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs									
Mandated Costs Reimbursements									
Lobby - Unrestricted and Instructional Materials			308,262.00	0.00	308,262.00	315,890.00	0.00	315,890.00	2.5%
Tax Relief Subventions			1,113,700.00	361,675.00	1,475,375.00	1,177,000.00	369,000.00	1,546,000.00	4.8%
Restricted Levies - Other									
Homeowners' Exemptions			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		253,444.00	253,444.00		253,444.00	253,444.00	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)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		90,194.00	90,194.00		90,194.00	90,194.00	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		321,352.00	321,352.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	23,758.00	9,609,985.00	9,633,743.00	24,000.00	10,912,918.00	10,936,918.00	13.5%
All Other State Revenue	All Other	8590	1,445,720.00	10,636,650.00	12,082,370.00	1,516,890.00	11,625,556.00	13,142,446.00	8.8%
TOTAL, OTHER STATE REVENUE									

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									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	1,975,000.00	1,975,000.00	0.00	1,975,000.00	1,975,000.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	65,000.00	0.00	65,000.00	125,000.00	0.00	125,000.00	92.3%
Interest		8660	187,300.00	0.00	187,300.00	204,000.00	0.00	204,000.00	8.9%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	334,885.00	1,850,311.00	2,185,196.00	403,320.00	2,131,014.00	2,534,334.00	16.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	24,000.00	523,000.00	547,000.00	24,000.00	410,000.00	434,000.00	-20.7%
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	328,984.00	1,637,213.00	1,966,197.00	136,879.00	471,534.00	608,413.00	-69.1%
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	0.0%
From County Offices	6500	8792		3,700,327.00	3,700,327.00		4,006,177.00	4,006,177.00	8.3%
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	940,169.00	9,685,851.00	10,626,020.00	893,199.00	8,993,725.00	9,886,924.00	-7.0%
TOTAL, OTHER LOCAL REVENUE			72,027,745.00	29,875,035.00	101,902,780.00	76,105,541.00	25,298,681.00	101,404,222.00	-0.5%
TOTAL, REVENUES									

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	23,857,760.00	7,347,748.00	31,205,508.00	23,994,624.00	8,687,625.00	32,682,249.00	4.7%
Certificated Pupil Support Salaries		1200	1,405,200.00	1,472,857.00	2,878,057.00	1,415,000.00	1,712,660.00	3,127,660.00	8.7%
Certificated Supervisors' and Administrators' Salaries		1300	3,400,780.00	833,071.00	4,233,851.00	3,443,876.00	1,039,997.00	4,483,873.00	5.9%
Other Certificated Salaries		1900	138,672.00	4,710.00	143,382.00	91,500.00	5,000.00	96,500.00	-32.7%
TOTAL, CERTIFICATED SALARIES			28,802,412.00	9,658,386.00	38,460,798.00	28,945,000.00	11,445,282.00	40,390,282.00	5.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	211,807.00	3,117,452.00	3,329,259.00	248,982.00	3,292,414.00	3,541,396.00	6.4%
Classified Support Salaries		2200	2,752,701.00	1,392,084.00	4,144,785.00	2,849,617.00	1,588,653.00	4,438,270.00	7.1%
Classified Supervisors' and Administrators' Salaries		2300	690,264.00	604,169.00	1,294,433.00	690,132.00	557,500.00	1,247,632.00	-3.6%
Clerical, Technical and Office Salaries		2400	3,009,470.00	304,550.00	3,314,020.00	3,070,454.00	341,927.00	3,412,381.00	3.0%
Other Classified Salaries		2900	1,315,374.00	768,735.00	2,084,109.00	1,499,089.00	920,765.00	2,419,854.00	16.1%
TOTAL, CLASSIFIED SALARIES			7,979,616.00	6,186,990.00	14,166,606.00	8,358,274.00	6,701,259.00	15,059,533.00	6.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,653,689.00	7,077,382.00	11,731,071.00	4,792,293.00	7,405,869.00	12,198,162.00	4.0%
PERS		3201-3202	1,589,747.00	1,280,810.00	2,870,557.00	1,783,600.00	1,512,292.00	3,295,892.00	14.8%
OASD/Medicare/Alternative		3301-3302	1,022,892.00	614,218.00	1,637,110.00	1,071,905.00	677,966.00	1,749,871.00	6.9%
Health and Welfare Benefits		3401-3402	6,560,377.00	2,959,158.00	9,519,535.00	6,699,480.00	3,227,835.00	9,927,315.00	4.3%
Unemployment Insurance		3501-3502	17,786.00	7,969.00	25,755.00	378,332.00	205,514.00	583,846.00	2166.9%
Workers' Compensation		3601-3602	790,013.00	359,795.00	1,149,808.00	749,123.00	364,343.00	1,113,466.00	-3.2%
OPEB, Allocated		3701-3702	16,420.00	0.00	16,420.00	18,000.00	0.00	18,000.00	9.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	27,833.00	11,759.00	39,592.00	30,310.00	11,714.00	42,024.00	6.1%
TOTAL, EMPLOYEE BENEFITS			14,678,757.00	12,311,091.00	26,989,848.00	15,523,043.00	13,405,533.00	28,928,576.00	7.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	53,026.00	774,131.00	827,157.00	15,262.00	365,000.00	380,262.00	-54.0%
Books and Other Reference Materials		4200	52,460.00	88,090.00	140,550.00	36,816.00	48,290.00	85,106.00	-39.4%
Materials and Supplies		4300	1,683,506.00	9,939,841.00	11,623,347.00	1,596,036.00	3,748,209.00	5,344,245.00	-54.0%

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)	
Noncapitalized Equipment		4400	176,593.00	3,817,313.00	3,993,906.00	116,639.00	86,500.00	203,139.00	-94.9%
Food		4700	0.00	8,330.00	8,330.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,965,585.00	14,627,705.00	16,593,290.00	1,764,753.00	4,247,999.00	6,012,752.00	-63.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	607,500.00	1,142,087.00	1,749,587.00	939,000.00	1,019,351.00	1,958,351.00	11.9%
Travel and Conferences		5200	69,537.00	109,449.00	178,986.00	77,579.00	41,575.00	119,154.00	-33.4%
Dues and Memberships		5300	25,846.00	34,817.00	60,663.00	25,431.00	400.00	25,831.00	-57.4%
Insurance		5400 - 5450	1,001,423.00	0.00	1,001,423.00	1,036,623.00	0.00	1,036,623.00	3.5%
Operations and Housekeeping Services		5500	1,550,740.00	104,036.00	1,654,776.00	1,567,818.00	45,010.00	1,612,828.00	-2.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	227,594.00	584,255.00	811,849.00	240,038.00	386,046.00	626,084.00	-22.9%
Transfers of Direct Costs		5710	207,832.00	(207,832.00)	0.00	234,650.00	(234,650.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,000.00)	(8,780.00)	(13,780.00)	(5,000.00)	(8,150.00)	(13,150.00)	-4.6%
Professional/Consulting Services and Operating Expenditures		5800	1,022,058.00	4,284,410.00	5,306,468.00	903,175.00	3,384,783.00	4,287,958.00	-19.2%
Communications		5900	291,307.00	14,667.00	305,974.00	284,713.00	15,017.00	299,730.00	-2.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,998,837.00	6,057,109.00	11,055,946.00	5,304,027.00	4,649,382.00	9,953,409.00	-10.0%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	1,800.00	1,800.00	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	600,000.00	600,000.00	0.00	475,000.00	475,000.00	-20.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	9,339.00	71,212.00	80,551.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	44,650.00	889,737.00	934,387.00	76,550.00	0.00	76,550.00	-91.8%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			53,989.00	1,562,749.00	1,616,738.00	76,550.00	475,000.00	551,550.00	-65.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,489.00	85,000.00	87,489.00	0.00	85,000.00	85,000.00	-2.8%
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/IP Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		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)			2,489.00	85,000.00	87,489.00	0.00	85,000.00	85,000.00	-2.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(793,161.00)	793,161.00	0.00	(836,822.00)	836,822.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(129,181.00)	0.00	(129,181.00)	(161,735.00)	0.00	(161,735.00)	25.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(922,342.00)	793,161.00	(129,181.00)	(998,557.00)	836,822.00	(161,735.00)	25.2%
TOTAL, EXPENDITURES			57,559,343.00	51,282,191.00	108,841,534.00	58,973,090.00	41,846,277.00	100,819,367.00	-7.4%

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	500,000.00	0.00	500,000.00	300,000.00	0.00	300,000.00	-40.0%
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			500,000.00	0.00	500,000.00	300,000.00	0.00	300,000.00	-40.0%
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									
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									
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(15,258,407.00)	15,258,407.00	0.00	(16,297,596.00)	16,297,596.00	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									
TOTAL, OTHER FINANCING SOURCES/USES			(15,758,407.00)	15,258,407.00	(500,000.00)	(16,597,596.00)	16,297,596.00	(300,000.00)	-40.0%
(a - b + c - d + e)									

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	69,626,856.00	829,338.00	70,456,194.00	73,680,452.00	516,113.00	74,196,565.00	5.3%
2) Federal Revenue		8100-8299	15,000.00	8,723,196.00	8,738,196.00	15,000.00	4,163,287.00	4,178,287.00	-52.2%
3) Other State Revenue		8300-8599	1,445,720.00	10,636,650.00	12,082,370.00	1,516,890.00	11,625,556.00	13,142,446.00	8.8%
4) Other Local Revenue		8600-8799	940,169.00	9,685,851.00	10,626,020.00	893,199.00	8,993,725.00	9,886,924.00	-7.0%
5) TOTAL, REVENUES			72,027,745.00	29,875,035.00	101,902,780.00	76,105,541.00	25,298,681.00	101,404,222.00	-0.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		34,087,715.00	33,913,751.00	68,001,466.00	34,601,713.00	28,220,859.00	62,822,572.00	-7.6%
2) Instruction - Related Services	2000-2999		6,550,705.00	4,150,185.00	10,700,890.00	6,632,191.00	3,783,523.00	10,415,714.00	-2.7%
3) Pupil Services	3000-3999		6,198,682.00	4,291,506.00	10,490,188.00	6,848,640.00	4,197,446.00	11,046,086.00	5.3%
4) Ancillary Services	4000-4999		424,169.00	322,863.00	747,032.00	428,212.00	23,800.00	452,012.00	-39.5%
5) Community Services	5000-5999		42,093.00	198,580.00	240,673.00	52,093.00	134,275.00	186,368.00	-22.6%
6) Enterprise	6000-6999		0.00	218,453.00	218,453.00	0.00	214,999.00	214,999.00	-1.6%
7) General Administration	7000-7999		4,121,104.00	886,698.00	5,007,802.00	3,991,627.00	934,321.00	4,925,948.00	-1.6%
8) Plant Services	8000-8999		6,132,386.00	7,215,155.00	13,347,541.00	6,418,614.00	4,252,054.00	10,670,668.00	-20.1%
9) Other Outgo	9000-9999	Except 7600-7699	2,489.00	85,000.00	87,489.00	0.00	85,000.00	85,000.00	-2.8%
10) TOTAL, EXPENDITURES			57,559,343.00	51,282,191.00	108,841,534.00	58,973,090.00	41,846,277.00	100,819,367.00	-7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			14,468,402.00	(21,407,156.00)	(6,938,754.00)	17,132,451.00	(16,547,596.00)	584,855.00	-108.4%
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	500,000.00	0.00	500,000.00	300,000.00	0.00	300,000.00	-40.0%
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	(15,258,407.00)	15,258,407.00	0.00	(16,297,596.00)	16,297,596.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,758,407.00)	15,258,407.00	(500,000.00)	(16,597,596.00)	16,297,596.00	(300,000.00)	-40.0%

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)			(1,290,005.00)	(6,148,749.00)	(7,438,754.00)	534,855.00	(250,000.00)	284,855.00	-103.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	11,285,403.00	6,398,749.00	17,684,152.00	9,995,398.00	250,000.00	10,245,398.00	-42.1%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)		9795	11,285,403.00	6,398,749.00	17,684,152.00	9,995,398.00	250,000.00	10,245,398.00	-42.1%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,285,403.00	6,398,749.00	17,684,152.00	9,995,398.00	250,000.00	10,245,398.00	-42.1%
2) Ending Balance, June 30 (E + F1e)			9,995,398.00	250,000.00	10,245,398.00	10,530,253.00	0.00	10,530,253.00	2.8%
Components of Ending Fund Balance									
a) Nonspendable		9711	30,200.00	0.00	30,200.00	27,200.00	0.00	27,200.00	-9.9%
Revolving Cash		9712	0.00	18,076.00	18,076.00	0.00	0.00	0.00	-100.0%
Stores		9713	19,741.50	0.00	19,741.50	19,742.00	0.00	19,742.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	231,924.00	231,924.00	0.00	0.00	0.00	-100.0%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned		9780	2,896,607.00	0.00	2,896,607.00	3,139,206.00	0.00	3,139,206.00	8.4%
Other Assignments (by Resource/Object)		9780				2,022,387.00		2,022,387.00	
2% Reserve for Economic Uncertainty	0000	9780				1,116,819.00		1,116,819.00	
South County Consortium (SOCC) Res	0000	9780				0.00			
Local Site Donations	0000	9780							
2% Reserve for Economic Uncertainty	0000	9780	2,030,677.00		2,030,677.00				
South County Consortium (SOCC) Res	0000	9780	865,930.00		865,930.00				
Local Site Carryover - Donations	0000	9780	0.00						
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,046,015.00	0.00	3,046,015.00	3,033,581.00	0.00	3,033,581.00	-0.4%
Unassigned/Unappropriated Amount		9790	4,002,834.50	0.00	4,002,834.50	4,310,524.00	0.00	4,310,524.00	7.7%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Estimated Actuals</u>	<u>2021-22 Budget</u>
9010	Other Restricted Local	231,924.00	0.00
Total, Restricted Balance		<u>231,924.00</u>	<u>0.00</u>

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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	138,110.00	125,955.00	-8.8%
3) Other State Revenue		8300-8599	1,537,259.00	1,601,565.00	4.2%
4) Other Local Revenue		8600-8799	384,941.00	297,085.00	-22.8%
5) TOTAL, REVENUES			2,060,310.00	2,024,605.00	-1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	895,460.00	1,058,500.00	18.2%
2) Classified Salaries		2000-2999	477,494.00	483,450.00	1.2%
3) Employee Benefits		3000-3999	578,575.00	654,823.00	13.2%
4) Books and Supplies		4000-4999	289,835.00	179,886.00	-37.9%
5) Services and Other Operating Expenditures		5000-5999	183,530.00	93,074.00	-49.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	77,005.00	79,417.00	3.1%
9) TOTAL, EXPENDITURES			2,501,899.00	2,549,150.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(441,589.00)	(524,545.00)	18.8%
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)			(441,589.00)	(524,545.00)	18.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,198,334.00	1,756,745.00	-20.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,198,334.00	1,756,745.00	-20.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,198,334.00	1,756,745.00	-20.1%
2) Ending Balance, June 30 (E + F1e)					
			1,756,745.00	1,232,200.00	-29.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	1,000.00	0.00	-100.0%
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	830,453.00	305,908.00	-63.2%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	925,292.00	926,292.00	0.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,615,390.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,616,390.45		
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	0.99		
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			0.99		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,616,389.46		

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	138,110.00	125,955.00	-8.8%
TOTAL, FEDERAL REVENUE			138,110.00	125,955.00	-8.8%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	74,306.00	New
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	1,385,203.00	1,375,203.00	-0.7%
All Other State Revenue	All Other	8590	152,056.00	152,056.00	0.0%
TOTAL, OTHER STATE REVENUE			1,537,259.00	1,601,565.00	4.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent 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	18,300.00	15,000.00	-18.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	88,582.00	67,085.00	-24.3%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	278,059.00	215,000.00	-22.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			384,941.00	297,085.00	-22.8%
TOTAL, REVENUES			2,060,310.00	2,024,605.00	-1.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	541,045.00	723,300.00	33.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	310,953.00	322,700.00	3.8%
Other Certificated Salaries		1900	43,462.00	12,500.00	-71.2%
TOTAL, CERTIFICATED SALARIES			895,460.00	1,058,500.00	18.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	43,000.00	45,000.00	4.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	107,700.00	120,200.00	11.6%
Other Classified Salaries		2900	326,794.00	318,250.00	-2.6%
TOTAL, CLASSIFIED SALARIES			477,494.00	483,450.00	1.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	239,854.00	269,290.00	12.3%
PERS		3201-3202	86,080.00	109,008.00	26.6%
OASDI/Medicare/Alternative		3301-3302	52,691.00	52,800.00	0.2%
Health and Welfare Benefits		3401-3402	162,776.00	172,335.00	5.9%
Unemployment Insurance		3501-3502	705.00	17,797.00	2424.4%
Workers' Compensation		3601-3602	33,541.00	29,233.00	-12.8%
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	2,928.00	4,360.00	48.9%
TOTAL, EMPLOYEE BENEFITS			578,575.00	654,823.00	13.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	36,822.00	15,400.00	-58.2%
Books and Other Reference Materials		4200	540.00	1,740.00	222.2%
Materials and Supplies		4300	217,061.00	127,678.00	-41.2%
Noncapitalized Equipment		4400	35,412.00	35,068.00	-1.0%
TOTAL, BOOKS AND SUPPLIES			289,835.00	179,886.00	-37.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	75,000.00	0.00	-100.0%
Travel and Conferences		5200	2,888.00	7,120.00	146.5%
Dues and Memberships		5300	2,083.00	2,083.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,250.00	2,250.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,900.00	7,900.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,900.00	1,900.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	78,499.00	59,811.00	-23.8%
Communications		5900	13,010.00	12,010.00	-7.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			183,530.00	93,074.00	-49.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	77,005.00	79,417.00	3.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			77,005.00	79,417.00	3.1%
TOTAL, EXPENDITURES			2,501,899.00	2,549,150.00	1.9%

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%

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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	138,110.00	125,955.00	-8.8%
3) Other State Revenue		8300-8599	1,537,259.00	1,601,565.00	4.2%
4) Other Local Revenue		8600-8799	384,941.00	297,085.00	-22.8%
5) TOTAL, REVENUES			2,060,310.00	2,024,605.00	-1.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,315,611.00	1,334,911.00	1.5%
2) Instruction - Related Services	2000-2999		736,541.00	801,382.00	8.8%
3) Pupil Services	3000-3999		291,963.00	246,023.00	-15.7%
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		77,005.00	79,417.00	3.1%
8) Plant Services	8000-8999		80,779.00	87,417.00	8.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,501,899.00	2,549,150.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(441,589.00)	(524,545.00)	18.8%
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)			(441,589.00)	(524,545.00)	18.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,198,334.00	1,756,745.00	-20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,198,334.00	1,756,745.00	-20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,198,334.00	1,756,745.00	-20.1%
2) Ending Balance, June 30 (E + F1e)			1,756,745.00	1,232,200.00	-29.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
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			830,453.00	305,908.00	-63.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	925,292.00	926,292.00	0.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
6391	Adult Education Program	526,368.00	1,960.00
9010	Other Restricted Local	304,085.00	303,948.00
Total, Restricted Balance		830,453.00	305,908.00

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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	685,000.00	950,000.00	38.7%
3) Other State Revenue		8300-8599	86,627.00	85,000.00	-1.9%
4) Other Local Revenue		8600-8799	40,000.00	798,000.00	1895.0%
5) TOTAL, REVENUES			811,627.00	1,833,000.00	125.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	601,047.00	844,000.00	40.4%
3) Employee Benefits		3000-3999	329,242.00	479,120.00	45.5%
4) Books and Supplies		4000-4999	386,322.00	674,145.00	74.5%
5) Services and Other Operating Expenditures		5000-5999	38,647.00	40,321.00	4.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	52,176.00	82,318.00	57.8%
9) TOTAL, EXPENDITURES			1,407,434.00	2,119,904.00	50.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(595,807.00)	(286,904.00)	-51.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	300,000.00	-40.0%
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			500,000.00	300,000.00	-40.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(95,807.00)	13,096.00	-113.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	131,877.00	36,070.00	-72.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			131,877.00	36,070.00	-72.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			131,877.00	36,070.00	-72.6%
2) Ending Balance, June 30 (E + F1e)					
			36,070.00	49,166.00	36.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	40,253.95	0.00	-100.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	49,166.00	New
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	(4,183.95)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	110,770.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,477.00		
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	40,253.95		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			155,501.80		
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	71,667.05		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	250,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			321,667.05		
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)			(166,165.25)		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	685,000.00	950,000.00	38.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			685,000.00	950,000.00	38.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	86,627.00	85,000.00	-1.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			86,627.00	85,000.00	-1.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	10,000.00	750,000.00	7400.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	23,000.00	43,000.00	87.0%
Other Local Revenue					
All Other Local Revenue		8699	5,000.00	3,000.00	-40.0%
TOTAL, OTHER LOCAL REVENUE			40,000.00	798,000.00	1895.0%
TOTAL, REVENUES			811,627.00	1,833,000.00	125.8%

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	536,047.00	708,000.00	32.1%
Classified Supervisors' and Administrators' Salaries		2300	65,000.00	136,000.00	109.2%
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			601,047.00	844,000.00	40.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	100,526.00	187,314.00	86.3%
OASDI/Medicare/Alternative		3301-3302	48,461.00	64,615.00	33.3%
Health and Welfare Benefits		3401-3402	164,678.00	199,308.00	21.0%
Unemployment Insurance		3501-3502	396.00	10,391.00	2524.0%
Workers' Compensation		3601-3602	14,581.00	16,892.00	15.8%
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	600.00	600.00	0.0%
TOTAL, EMPLOYEE BENEFITS			329,242.00	479,120.00	45.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	58,738.00	69,145.00	17.7%
Noncapitalized Equipment		4400	7,422.00	5,000.00	-32.6%
Food		4700	320,162.00	600,000.00	87.4%
TOTAL, BOOKS AND SUPPLIES			386,322.00	674,145.00	74.5%

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	1,100.00	3,100.00	181.8%
Dues and Memberships		5300	500.00	500.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,000.00	4,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,000.00	4,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,880.00	11,250.00	-5.3%
Professional/Consulting Services and Operating Expenditures		5800	15,091.00	15,271.00	1.2%
Communications		5900	2,076.00	2,200.00	6.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			38,647.00	40,321.00	4.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	52,176.00	82,318.00	57.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			52,176.00	82,318.00	57.8%
TOTAL, EXPENDITURES			1,407,434.00	2,119,904.00	50.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	500,000.00	300,000.00	-40.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	300,000.00	-40.0%
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)			500,000.00	300,000.00	-40.0%

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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	685,000.00	950,000.00	38.7%
3) Other State Revenue		8300-8599	86,627.00	85,000.00	-1.9%
4) Other Local Revenue		8600-8799	40,000.00	798,000.00	1895.0%
5) TOTAL, REVENUES			811,627.00	1,833,000.00	125.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,349,182.00	2,031,386.00	50.6%
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		52,176.00	82,318.00	57.8%
8) Plant Services	8000-8999		6,076.00	6,200.00	2.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,407,434.00	2,119,904.00	50.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(595,807.00)	(286,904.00)	-51.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	300,000.00	-40.0%
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			500,000.00	300,000.00	-40.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(95,807.00)	13,096.00	-113.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	131,877.00	36,070.00	-72.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			131,877.00	36,070.00	-72.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			131,877.00	36,070.00	-72.6%
2) Ending Balance, June 30 (E + F1e)			36,070.00	49,166.00	36.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	40,253.95	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	49,166.00	New
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	(4,183.95)	0.00	-100.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	49,166.00
Total, Restricted Balance		0.00	49,166.00

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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	40.00	50.00	25.0%
5) TOTAL, REVENUES			40.00	50.00	25.0%
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)			40.00	50.00	25.0%
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)			40.00	50.00	25.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	4,544.00	4,584.00	0.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			4,544.00	4,584.00	0.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			4,544.00	4,584.00	0.9%
2) Ending Balance, June 30 (E + F1e)					
			4,584.00	4,634.00	1.1%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	4,584.00	4,634.00	1.1%
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	4,573.07		
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			4,573.07		
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)			4,573.07		

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%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	40.00	50.00	25.0%
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			40.00	50.00	25.0%
TOTAL, REVENUES			40.00	50.00	25.0%

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%
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%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
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)					
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					
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%

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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	40.00	50.00	25.0%
5) TOTAL, REVENUES			40.00	50.00	25.0%
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)			40.00	50.00	25.0%
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)			40.00	50.00	25.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,544.00	4,584.00	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,544.00	4,584.00	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,544.00	4,584.00	0.9%
2) Ending Balance, June 30 (E + F1e)			4,584.00	4,634.00	1.1%
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			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	4,584.00	4,634.00	1.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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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	134,000.00	683,206.00	409.9%
5) TOTAL, REVENUES			134,000.00	683,206.00	409.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	124,000.00	124,000.00	0.0%
3) Employee Benefits		3000-3999	53,601.00	53,601.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,000.00	11,000.00	0.0%
6) Capital Outlay		6000-6999	3,672,531.00	11,272,790.00	206.9%
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			3,861,132.00	11,461,391.00	196.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,727,132.00)	(10,778,185.00)	189.2%
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)			(3,727,132.00)	(10,778,185.00)	189.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	15,951,325.00	12,224,193.00	-23.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			15,951,325.00	12,224,193.00	-23.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			15,951,325.00	12,224,193.00	-23.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	12,224,193.00	1,446,008.00	-88.2%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,738,056.83		
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			13,738,056.83		
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)			13,738,056.83		

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	134,000.00	160,000.00	19.4%
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	523,206.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			134,000.00	683,206.00	409.9%
TOTAL, REVENUES			134,000.00	683,206.00	409.9%

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	124,000.00	124,000.00	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			124,000.00	124,000.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	26,125.00	26,125.00	0.0%
OASDI/Medicare/Alternative		3301-3302	9,530.00	9,530.00	0.0%
Health and Welfare Benefits		3401-3402	14,640.00	14,640.00	0.0%
Unemployment Insurance		3501-3502	63.00	63.00	0.0%
Workers' Compensation		3601-3602	2,641.00	2,641.00	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	602.00	602.00	0.0%
TOTAL, EMPLOYEE BENEFITS			53,601.00	53,601.00	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%
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	11,000.00	11,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,000.00	11,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	874,503.00	504,000.00	-42.4%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,798,028.00	10,768,790.00	284.9%
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			3,672,531.00	11,272,790.00	206.9%
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			3,861,132.00	11,461,391.00	196.8%

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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	134,000.00	683,206.00	409.9%
5) TOTAL, REVENUES			134,000.00	683,206.00	409.9%
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		3,861,132.00	11,461,391.00	196.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,861,132.00	11,461,391.00	196.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,727,132.00)	(10,778,185.00)	189.2%
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)			(3,727,132.00)	(10,778,185.00)	189.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,951,325.00	12,224,193.00	-23.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,951,325.00	12,224,193.00	-23.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,951,325.00	12,224,193.00	-23.4%
2) Ending Balance, June 30 (E + F1e)			12,224,193.00	1,446,008.00	-88.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			12,224,193.00	1,446,008.00	-88.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	12,224,193.00	1,446,008.00
Total, Restricted Balance		12,224,193.00	1,446,008.00

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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	1,496,345.00	478,500.00	-68.0%
5) TOTAL, REVENUES			1,496,345.00	478,500.00	-68.0%
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	88,649.00	88,649.00	0.0%
6) Capital Outlay		6000-6999	166,251.00	3,260,000.00	1860.9%
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			254,900.00	3,348,649.00	1213.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,241,445.00	(2,870,149.00)	-331.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,241,445.00	(2,870,149.00)	-331.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,945,717.00	3,187,162.00	63.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,945,717.00	3,187,162.00	63.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,945,717.00	3,187,162.00	63.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,657,422.00	282,273.00	-83.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,529,740.00	34,740.00	-97.7%
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	3,436,744.84		
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			3,436,744.84		
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)			3,436,744.84		

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	11,500.00	28,500.00	147.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,484,845.00	450,000.00	-69.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,496,345.00	478,500.00	-68.0%
TOTAL, REVENUES			1,496,345.00	478,500.00	-68.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	88,649.00	88,649.00	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			88,649.00	88,649.00	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	166,251.00	3,260,000.00	1860.9%
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			166,251.00	3,260,000.00	1860.9%
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					
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			254,900.00	3,348,649.00	1213.7%

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

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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	1,496,345.00	478,500.00	-68.0%
5) TOTAL, REVENUES			1,496,345.00	478,500.00	-68.0%
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		254,900.00	3,348,649.00	1213.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			254,900.00	3,348,649.00	1213.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,241,445.00	(2,870,149.00)	-331.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,241,445.00	(2,870,149.00)	-331.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,945,717.00	3,187,162.00	63.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,945,717.00	3,187,162.00	63.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,945,717.00	3,187,162.00	63.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,657,422.00	282,273.00	-83.0%
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	1,529,740.00	34,740.00	-97.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	1,657,422.00	282,273.00
Total, Restricted Balance		1,657,422.00	282,273.00

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July 1 Budget

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	1,320,611.00	1,153,003.00	-12.7%
5) TOTAL, REVENUES			1,320,611.00	1,153,003.00	-12.7%
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	67,704.00	60,794.00	-10.2%
6) Capital Outlay		6000-6999	1,982,232.00	1,526,000.00	-23.0%
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			2,049,936.00	1,586,794.00	-22.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(729,325.00)	(433,791.00)	-40.5%
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%

July 1 Budget

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(729,325.00)	(433,791.00)	-40.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,081,871.00	1,352,546.00	-35.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,081,871.00	1,352,546.00	-35.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,081,871.00	1,352,546.00	-35.0%
2) Ending Balance, June 30 (E + F1e)			1,352,546.00	918,755.00	-32.1%
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	1,151,061.00	851,061.00	-26.1%
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	201,485.00	67,694.00	-66.4%
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	831,651.39		
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	825.64		
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			832,477.03		
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	1,297.73		
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			1,297.73		
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)			831,179.30		

July 1 Budget

Petaluma City Elementary/Joint Union High Special Reserve Fund for Capital Outlay Projects
 Sonoma County Expenditures by Object

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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	1,200,000.00	1,000,000.00	-16.7%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	54,608.00	40,000.00	-26.8%
Interest		8660	8,500.00	9,500.00	11.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	57,503.00	103,503.00	80.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,320,611.00	1,153,003.00	-12.7%
TOTAL, REVENUES			1,320,611.00	1,153,003.00	-12.7%

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%

July 1 Budget

Petaluma City Elementary/Joint Union High Special Reserve Fund for Capital Outlay Projects
Sonoma County Expenditures by Object

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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	6,110.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	61,594.00	60,794.00	-1.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			67,704.00	60,794.00	-10.2%
CAPITAL OUTLAY					
Land		6100	373,316.00	680,000.00	82.2%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,464,616.00	746,000.00	-49.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	100,000.00	New
Equipment Replacement		6500	144,300.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,982,232.00	1,526,000.00	-23.0%
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			2,049,936.00	1,586,794.00	-22.6%

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

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

July 1 Budget

Petaluma City Elementary/Joint Union High Special Reserve Fund for Capital Outlay Projects
Sonoma County Expenditures by Function

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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	1,320,611.00	1,153,003.00	-12.7%
5) TOTAL, REVENUES			1,320,611.00	1,153,003.00	-12.7%
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		2,049,936.00	1,586,794.00	-22.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,049,936.00	1,586,794.00	-22.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(729,325.00)	(433,791.00)	-40.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(729,325.00)	(433,791.00)	-40.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,081,871.00	1,352,546.00	-35.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,081,871.00	1,352,546.00	-35.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,081,871.00	1,352,546.00	-35.0%
2) Ending Balance, June 30 (E + F1e)			1,352,546.00	918,755.00	-32.1%
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			1,151,061.00	851,061.00	-26.1%
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	201,485.00	67,694.00	-66.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	1,151,061.00	851,061.00
Total, Restricted Balance		<u>1,151,061.00</u>	<u>851,061.00</u>

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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	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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,085,490.47	10,085,490.47	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,085,490.47	10,085,490.47	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,085,490.47	10,085,490.47	0.0%
2) Ending Balance, June 30 (E + F1e)			10,085,490.47	10,085,490.47	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	10,085,490.47	10,085,490.47	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	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	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			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					
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	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	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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,085,490.47	10,085,490.47	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,085,490.47	10,085,490.47	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,085,490.47	10,085,490.47	0.0%
2) Ending Balance, June 30 (E + F1e)			10,085,490.47	10,085,490.47	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	10,085,490.47	10,085,490.47	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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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	80.00	100.00	25.0%
5) TOTAL, REVENUES			80.00	100.00	25.0%
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	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			80.00	100.00	25.0%
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)			80.00	100.00	25.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited					
		9791	10,653.00	10,733.00	0.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			10,653.00	10,733.00	0.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)					
			10,653.00	10,733.00	0.8%
2) Ending Net Position, June 30 (E + F1e)					
			10,733.00	10,833.00	0.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets					
		9796	10,733.00	10,833.00	0.9%
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	9,291.22		
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	56,833.00		
g) Accumulated Depreciation - Equipment		9445	(55,411.85)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			10,712.37		
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)			10,712.37		

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					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	80.00	100.00	25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
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%
TOTAL, OTHER LOCAL REVENUE			80.00	100.00	25.0%
TOTAL, REVENUES			80.00	100.00	25.0%

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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	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 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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
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)					
Other Transfers Out					
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			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					
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	80.00	100.00	25.0%
5) TOTAL, REVENUES			80.00	100.00	25.0%
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		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			80.00	100.00	25.0%
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)			80.00	100.00	25.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,653.00	10,733.00	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,653.00	10,733.00	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,653.00	10,733.00	0.8%
2) Ending Net Position, June 30 (E + F1e)			10,733.00	10,833.00	0.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	10,733.00	10,833.00	0.9%
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 Estimated Actuals	2021-22 Budget
	Total, Restricted Net Position	0.00	0.00

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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	104,200.00	105,000.00	0.8%
5) TOTAL, REVENUES			104,200.00	105,000.00	0.8%
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	65,000.00	65,000.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			65,000.00	65,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			39,200.00	40,000.00	2.0%
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)			39,200.00	40,000.00	2.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	506,303.00	545,503.00	7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			506,303.00	545,503.00	7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			506,303.00	545,503.00	7.7%
2) Ending Net Position, June 30 (E + F1e)			545,503.00	585,503.00	7.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	545,503.00	585,503.00	7.3%
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	564,937.59		
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			564,937.59		
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)			564,937.59		

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	4,200.00	5,000.00	19.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	100,000.00	100,000.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			104,200.00	105,000.00	0.8%
TOTAL, REVENUES			104,200.00	105,000.00	0.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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 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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	65,000.00	65,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			65,000.00	65,000.00	0.0%
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%
TOTAL, EXPENSES			65,000.00	65,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	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	104,200.00	105,000.00	0.8%
5) TOTAL, REVENUES			104,200.00	105,000.00	0.8%
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		65,000.00	65,000.00	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			65,000.00	65,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			39,200.00	40,000.00	2.0%
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)			39,200.00	40,000.00	2.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	506,303.00	545,503.00	7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			506,303.00	545,503.00	7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			506,303.00	545,503.00	7.7%
2) Ending Net Position, June 30 (E + F1e)			545,503.00	585,503.00	7.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	545,503.00	585,503.00	7.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

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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. 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	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES 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	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)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	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	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) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
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)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services					
		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures					
		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
TOTAL, EXPENSES			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					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES 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	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)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	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	0.00	0.00	0.0%

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

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Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	6,217.03	6,217.03	6,217.03	6,105.58	6,105.58	6,234.57
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)	6,217.03	6,217.03	6,217.03	6,105.58	6,105.58	6,234.57
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	30.06	30.06	30.06	8.00	8.00	8.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	30.06	30.06	30.06	8.00	8.00	8.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,247.09	6,247.09	6,247.09	6,113.58	6,113.58	6,242.57
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	921.23	921.23	921.23	994.91	994.91	994.91
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	921.23	921.23	921.23	994.91	994.91	994.91
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	921.23	921.23	921.23	994.91	994.91	994.91

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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	73,680,452.00	0.21%	73,838,000.00	3.05%	76,090,000.00
2. Federal Revenues	8100-8299	15,000.00	0.00%	15,000.00	0.00%	15,000.00
3. Other State Revenues	8300-8599	1,516,890.00	1.00%	1,532,000.00	1.01%	1,547,500.00
4. Other Local Revenues	8600-8799	893,199.00	0.20%	895,000.00	0.56%	900,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	(16,297,596.00)	2.47%	(16,700,000.00)	2.40%	(17,100,000.00)
6. Total (Sum lines A1 thru A5c)		59,807,945.00	-0.38%	59,580,000.00	3.14%	61,452,500.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				28,945,000.00		29,225,000.00
b. Step & Column Adjustment				280,000.00		281,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,945,000.00	0.97%	29,225,000.00	0.96%	29,506,000.00
2. Classified Salaries						
a. Base Salaries				8,358,274.00		8,433,274.00
b. Step & Column Adjustment				75,000.00		75,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,358,274.00	0.90%	8,433,274.00	0.90%	8,508,774.00
3. Employee Benefits	3000-3999	15,523,043.00	7.26%	16,650,000.00	2.33%	17,038,000.00
4. Books and Supplies	4000-4999	1,764,753.00	2.00%	1,800,000.00	0.56%	1,810,000.00
5. Services and Other Operating Expenditures	5000-5999	5,304,027.00	1.34%	5,375,000.00	0.00%	5,375,000.00
6. Capital Outlay	6000-6999	76,550.00	-34.68%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(998,557.00)	-18.38%	(815,000.00)	0.61%	(820,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	300,000.00	-16.67%	250,000.00	0.00%	250,000.00
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)		59,273,090.00	2.86%	60,968,274.00	1.23%	61,717,774.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		534,855.00		(1,388,274.00)		(265,274.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,995,398.00		10,530,253.00		9,141,979.00
2. Ending Fund Balance (Sum lines C and D1)		10,530,253.00		9,141,979.00		8,876,705.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	46,942.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,139,206.00		3,100,000.00		3,100,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,033,581.00		2,921,948.00		2,962,283.00
2. Unassigned/Unappropriated	9790	4,310,524.00		3,120,031.00		2,814,422.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,530,253.00		9,141,979.00		8,876,705.00

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	3,033,581.00		2,921,948.00		2,962,283.00
c. Unassigned/Unappropriated	9790	4,310,524.00		3,120,031.00		2,814,422.00
(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)		7,344,105.00		6,041,979.00		5,776,705.00
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.						
See detailed assumptions attached.						

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	516,113.00	0.75%	520,000.00	0.96%	525,000.00
2. Federal Revenues	8100-8299	4,163,287.00	-22.66%	3,220,000.00	0.93%	3,250,000.00
3. Other State Revenues	8300-8599	11,625,556.00	-40.17%	6,955,000.00	1.01%	7,025,000.00
4. Other Local Revenues	8600-8799	8,993,725.00	0.46%	9,035,000.00	0.44%	9,075,000.00
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	16,297,596.00	2.47%	16,700,000.00	2.40%	17,100,000.00
6. Total (Sum lines A1 thru A5c)		41,596,277.00	-12.42%	36,430,000.00	1.50%	36,975,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,445,282.00		10,033,782.00
b. Step & Column Adjustment				50,500.00		51,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,462,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,445,282.00	-12.33%	10,033,782.00	0.51%	10,084,782.00
2. Classified Salaries						
a. Base Salaries				6,701,259.00		6,061,259.00
b. Step & Column Adjustment				35,000.00		35,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(675,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,701,259.00	-9.55%	6,061,259.00	0.59%	6,096,759.00
3. Employee Benefits	3000-3999	13,405,533.00	-1.53%	13,200,000.00	3.03%	13,600,000.00
4. Books and Supplies	4000-4999	4,247,999.00	-61.16%	1,650,000.00	1.42%	1,673,459.00
5. Services and Other Operating Expenditures	5000-5999	4,649,382.00	2.16%	4,749,959.00	0.74%	4,785,000.00
6. Capital Outlay	6000-6999	475,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	85,000.00	0.00%	85,000.00	0.00%	85,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	836,822.00	-22.33%	650,000.00	0.00%	650,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		41,846,277.00	-12.94%	36,430,000.00	1.50%	36,975,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(250,000.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		250,000.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
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)		0.00		0.00		0.00

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.						
See detailed assumptions attached.						

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	74,196,565.00	0.22%	74,358,000.00	3.04%	76,615,000.00
2. Federal Revenues	8100-8299	4,178,287.00	-22.58%	3,235,000.00	0.93%	3,265,000.00
3. Other State Revenues	8300-8599	13,142,446.00	-35.42%	8,487,000.00	1.01%	8,572,500.00
4. Other Local Revenues	8600-8799	9,886,924.00	0.44%	9,930,000.00	0.45%	9,975,000.00
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)		101,404,222.00	-5.32%	96,010,000.00	2.52%	98,427,500.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				40,390,282.00		39,258,782.00
b. Step & Column Adjustment				330,500.00		332,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,462,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	40,390,282.00	-2.80%	39,258,782.00	0.85%	39,590,782.00
2. Classified Salaries						
a. Base Salaries				15,059,533.00		14,494,533.00
b. Step & Column Adjustment				110,000.00		111,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(675,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,059,533.00	-3.75%	14,494,533.00	0.77%	14,605,533.00
3. Employee Benefits	3000-3999	28,928,576.00	3.19%	29,850,000.00	2.64%	30,638,000.00
4. Books and Supplies	4000-4999	6,012,752.00	-42.62%	3,450,000.00	0.97%	3,483,459.00
5. Services and Other Operating Expenditures	5000-5999	9,953,409.00	1.72%	10,124,959.00	0.35%	10,160,000.00
6. Capital Outlay	6000-6999	551,550.00	-90.93%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	85,000.00	0.00%	85,000.00	0.00%	85,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(161,735.00)	2.02%	(165,000.00)	3.03%	(170,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	300,000.00	-16.67%	250,000.00	0.00%	250,000.00
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)		101,119,367.00	-3.68%	97,398,274.00	1.33%	98,692,774.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		284,855.00		(1,388,274.00)		(265,274.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,245,398.00		10,530,253.00		9,141,979.00
2. Ending Fund Balance (Sum lines C and D1)		10,530,253.00		9,141,979.00		8,876,705.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	46,942.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,139,206.00		3,100,000.00		3,100,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,033,581.00		2,921,948.00		2,962,283.00
2. Unassigned/Unappropriated	9790	4,310,524.00		3,120,031.00		2,814,422.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,530,253.00		9,141,979.00		8,876,705.00

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	3,033,581.00		2,921,948.00		2,962,283.00
c. Unassigned/Unappropriated	9790	4,310,524.00		3,120,031.00		2,814,422.00
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)		7,344,105.00		6,041,979.00		5,776,705.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.26%		6.20%		5.85%
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		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		7,100.49		6,986.00		6,986.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		101,119,367.00		97,398,274.00		98,692,774.00
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)		101,119,367.00		97,398,274.00		98,692,774.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,033,581.01		2,921,948.22		2,960,783.22
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,033,581.01		2,921,948.22		2,960,783.22
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	4,266,886.00		4,266,886.00			4,266,886.00
Work in Progress	2,293,000.00	97,103.00	2,390,103.00	2,500,000.00	1,500,000.00	3,390,103.00
Total capital assets not being depreciated	6,559,886.00	97,103.00	6,656,989.00	2,500,000.00	1,500,000.00	7,656,989.00
Capital assets being depreciated:						
Land Improvements	36,059,514.00	(34,263.00)	36,025,251.00	400,000.00		36,425,251.00
Buildings	149,949,122.00	903,647.00	150,852,769.00	1,800,000.00		152,652,769.00
Equipment	7,637,114.00	(76,616.00)	7,560,498.00			7,560,498.00
Total capital assets being depreciated	193,645,750.00	792,768.00	194,438,518.00	2,200,000.00	0.00	196,638,518.00
Accumulated Depreciation for:						
Land Improvements	(17,636,563.00)	(582,483.00)	(18,219,046.00)		700,000.00	(18,919,046.00)
Buildings	(80,276,894.00)	(4,415,573.00)	(84,692,467.00)		4,400,000.00	(89,092,467.00)
Equipment	(6,634,117.00)	(55,386.00)	(6,689,503.00)		56,000.00	(6,745,503.00)
Total accumulated depreciation	(104,547,574.00)	(5,053,442.00)	(109,601,016.00)	0.00	5,156,000.00	(114,757,016.00)
Total capital assets being depreciated, net	89,098,176.00	(4,260,674.00)	84,837,502.00	2,200,000.00	5,156,000.00	81,881,502.00
Governmental activity capital assets, net	95,658,062.00	(4,163,571.00)	91,494,491.00	4,700,000.00	6,656,000.00	89,538,491.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	56,833.00	0.00	56,833.00	0.00	0.00	56,833.00
Total capital assets being depreciated	56,833.00	0.00	56,833.00	0.00	0.00	56,833.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(54,412.00)	(1,000.00)	(55,412.00)		1,000.00	(56,412.00)
Total accumulated depreciation	(54,412.00)	(1,000.00)	(55,412.00)	0.00	1,000.00	(56,412.00)
Total capital assets being depreciated, net	2,421.00	(1,000.00)	1,421.00	0.00	1,000.00	421.00
Business-type activity capital assets, net	2,421.00	(1,000.00)	1,421.00	0.00	1,000.00	421.00

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	67,926,856.00	(206,267.00)	67,720,589.00		6,886,267.00	60,834,322.00	9,360,100.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	84,680,104.00	2,260,937.00	86,941,041.00	2,000,000.00		88,941,041.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	645,508.00	(97,795.00)	547,713.00		100,000.00	447,713.00	50,000.00
Governmental activities long-term liabilities	153,252,468.00	1,956,875.00	155,209,343.00	2,000,000.00	6,986,267.00	150,223,076.00	9,410,100.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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		July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF									
A. BEGINNING CASH									
B. RECEIPTS									
LCCF/Revenue Limit Sources									
8010-8019	Principal Apportionment	3,300,000.00	1,800,000.00	2,600,000.00	2,600,000.00	2,600,000.00	4,200,000.00	4,400,000.00	2,600,000.00
8020-8079	Property Taxes	0.00	80,000.00	0.00	120,000.00	5,000.00	23,800,000.00	200,000.00	0.00
8080-8089	Miscellaneous Funds	360,000.00	(90,000.00)	(180,000.00)	(560,000.00)	(120,000.00)	(120,000.00)	(120,000.00)	225,000.00
8100-8299	Federal Revenue	230,000.00	1,500.00	2,100,000.00	170,000.00	128,000.00	275,000.00	200,000.00	200,000.00
8300-8599	Other State Revenue	3,500.00	105,000.00	500,000.00	500,000.00	500,000.00	500,000.00	750,000.00	750,000.00
8600-8799	Other Local Revenue	400,000.00	230,000.00	400,000.00	220,000.00	450,000.00	2,000,000.00	1,200,000.00	750,000.00
8910-8929	Interfund Transfers In								
8930-8979	All Other Financing Sources								
TOTAL RECEIPTS		4,293,500.00	2,126,500.00	5,420,000.00	3,050,000.00	3,563,000.00	30,655,000.00	6,630,000.00	4,525,000.00
C. DISBURSEMENTS									
1000-1999	Certificated Salaries	700,000.00	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	3,800,000.00	3,500,000.00	3,500,000.00
2000-2999	Classified Salaries	600,000.00	1,050,000.00	1,200,000.00	1,400,000.00	1,300,000.00	1,500,000.00	1,300,000.00	1,300,000.00
3000-3999	Employee Benefits	850,000.00	2,300,000.00	2,450,000.00	2,600,000.00	2,450,000.00	2,750,000.00	2,450,000.00	2,450,000.00
4000-4999	Books and Supplies	200,000.00	800,000.00	600,000.00	400,000.00	300,000.00	600,000.00	500,000.00	500,000.00
5000-5999	Services	300,000.00	250,000.00	600,000.00	200,000.00	200,000.00	1,100,000.00	900,000.00	900,000.00
6000-6599	Capital Outlay								
7000-7499	Other Outgo	8,000.00						250,000.00	
7600-7629	Interfund Transfers Out					100,000.00			100,000.00
7630-7699	All Other Financing Uses								
TOTAL DISBURSEMENTS		2,658,000.00	7,900,000.00	8,350,000.00	8,100,000.00	7,850,000.00	9,750,000.00	8,900,000.00	8,750,000.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
9111-9199	Cash Not in Treasury								
9200-9299	Accounts Receivable								
9310	Due From Other Funds								
9320	Stores								
9330	Prepaid Expenditures								
9340	Other Current Assets								
9490	Deferred Outflows of Resources								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
9500-9599	Accounts Payable								
9610	Due To Other Funds								
9640	Current Loans								
9650	Unearned Revenues								
9690	Deferred Inflows of Resources								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
9910	Suspense Clearing	0.00							
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		1,635,500.00	(5,773,500.00)	(2,930,000.00)	(5,050,000.00)	(4,287,000.00)	20,905,000.00	(2,270,000.00)	(4,225,000.00)
F. ENDING CASH (A + E)		18,135,500.00	12,362,000.00	9,432,000.00	4,382,000.00	95,000.00	21,000,000.00	18,730,000.00	14,505,000.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

ESTIMATES THROUGH THE MONTH OF	Object	2021-22 Budget				June	Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June					
A. BEGINNING CASH	JUNE	14,505,000.00	10,160,000.00	20,525,000.00	19,965,000.00					
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019	2,600,000.00	2,600,000.00	2,600,000.00	0.00	2,872,759.00		34,772,759.00	34,772,759.00	
Property Taxes	8020-8079	40,000.00	14,000,000.00	1,200,000.00	1,035,000.00	0.00		40,480,000.00	40,480,000.00	
Miscellaneous Funds	8080-8099	(110,000.00)	(110,000.00)	(110,000.00)	(121,194.00)	0.00		(1,056,194.00)	(1,056,194.00)	
Federal Revenue	8100-8299	300,000.00	150,000.00	150,000.00	150,000.00	123,787.00		4,178,287.00	4,178,287.00	
Other State Revenue	8300-8599	750,000.00	1,400,000.00	4,000,000.00	1,600,000.00	1,783,946.00		13,142,446.00	13,142,446.00	
Other Local Revenue	8600-8799	750,000.00	1,200,000.00	750,000.00	500,000.00	1,036,924.00		9,886,924.00	9,886,924.00	
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		4,330,000.00	19,240,000.00	8,590,000.00	3,163,806.00	5,817,416.00	0.00	101,404,222.00	101,404,222.00	
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	3,500,000.00	3,500,000.00	3,500,000.00	4,000,000.00	390,282.00		40,390,282.00	40,390,282.00	
Classified Salaries	2000-2999	1,300,000.00	1,300,000.00	1,300,000.00	1,450,000.00	59,533.00		15,059,533.00	15,059,533.00	
Employee Benefits	3000-3999	2,450,000.00	2,450,000.00	2,450,000.00	3,050,000.00	228,576.00		28,928,576.00	28,928,576.00	
Books and Supplies	4000-4999	525,000.00	725,000.00	500,000.00	200,000.00	162,752.00		6,012,752.00	6,012,752.00	
Services	5000-5999	900,000.00	900,000.00	1,400,000.00	900,000.00	1,403,409.00		9,953,409.00	9,953,409.00	
Capital Outlay	6000-6599	0.00	0.00	0.00	250,000.00	51,550.00		551,550.00	551,550.00	
Other Outgo	7000-7499	0.00	0.00	0.00	(8,000.00)	(76,735.00)		(76,735.00)	(76,735.00)	
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	100,000.00	0.00		300,000.00	300,000.00	
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
TOTAL DISBURSEMENTS		8,675,000.00	8,875,000.00	9,150,000.00	9,942,000.00	2,219,367.00	0.00	101,119,367.00	101,119,367.00	
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199							0.00		
Accounts Receivable	9200-9299							0.00		
Due From Other Funds	9310							0.00		
Stores	9320							0.00		
Prepaid Expenditures	9330							0.00		
Other Current Assets	9340							0.00		
Deferred Outflows of Resources	9490							0.00		
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599							0.00		
Due To Other Funds	9610							0.00		
Current Loans	9640							0.00		
Unearned Revenues	9650							0.00		
Deferred Inflows of Resources	9690							0.00		
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating										
Suspense Clearing	9910							0.00		
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(4,345,000.00)	10,365,000.00	(560,000.00)	(6,778,194.00)	3,598,049.00	0.00	284,855.00	284,855.00	
F. ENDING CASH (A + E)		10,160,000.00	20,525,000.00	19,965,000.00	13,186,806.00					
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								16,784,855.00		

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	570,897.00		388,467.00	959,364.00
2. State Lottery Revenue	8560	1,113,700.00		361,675.00	1,475,375.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,684,597.00	0.00	750,142.00	2,434,739.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	849,133.00			849,133.00
2. Classified Salaries	2000-2999	21,068.00			21,068.00
3. Employee Benefits	3000-3999	325,025.00			325,025.00
4. Books and Supplies	4000-4999	92,890.00		750,142.00	843,032.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	54,300.00			54,300.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	38,350.00			38,350.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,380,766.00	0.00	750,142.00	2,130,908.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	303,831.00	0.00	0.00	303,831.00
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

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Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,606,178.00
2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 76,994,654.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.38%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	3,328,373.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	807,910.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	428,397.39
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,564,680.39
9. Carry-Forward Adjustment (Part IV, Line F)	21,921.45
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,586,601.84

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	66,958,474.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,691,551.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	8,845,756.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	742,202.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	240,673.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	218,453.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	946,142.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	34,558.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	20,000.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	12,246,081.61
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,349,894.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,035,096.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	104,328,880.61

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 4.38%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ric)

(Line A10 divided by Line B19) 4.40%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>4,564,680.39</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(463,499.71)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.91%) times Part III, Line B19); zero if negative	<u>21,921.45</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.91%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.56%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>21,921.45</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>21,921.45</u>

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Approved indirect cost rate: 3.91%
 Highest rate used in any program: 4.56%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	696,141.00	27,219.00	3.91%
01	3182	600,111.00	23,525.00	3.92%
01	3310	1,645,683.00	62,523.00	3.80%
01	3315	76,913.00	3,007.00	3.91%
01	4035	203,488.00	9,279.00	4.56%
01	4127	73,029.00	2,856.00	3.91%
01	4201	8,167.00	319.00	3.91%
01	4203	151,609.00	3,032.00	2.00%
01	6010	50,000.00	1,882.00	3.76%
01	6387	248,635.00	11,117.00	4.47%
01	6500	16,446,469.00	520,575.00	3.17%
01	6512	660,231.00	25,634.00	3.88%
01	6520	131,615.00	4,300.00	3.27%
01	6690	86,801.00	3,393.00	3.91%
01	7425	2,098,902.00	84,796.00	4.04%
01	7426	233,211.00	9,422.00	4.04%
01	9010	8,252,289.00	282.00	0.00%
11	6371	130,619.00	3,150.00	2.41%
11	6391	1,547,937.00	60,307.00	3.90%
11	9010	361,104.00	13,548.00	3.75%
13	5310	1,330,762.00	51,218.00	3.85%
13	7027	24,496.00	958.00	3.91%

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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	38,460,798.00	301	0.00	303	38,460,798.00	305	1,022,694.00		307	37,438,104.00	309
2000 - Classified Salaries	14,166,606.00	311	18,000.00	313	14,148,606.00	315	984,178.00		317	13,164,428.00	319
3000 - Employee Benefits	26,989,848.00	321	19,417.00	323	26,970,431.00	325	902,286.00		327	26,068,145.00	329
4000 - Books, Supplies Equip Replace. (6500)	17,527,677.00	331	433,855.00	333	17,093,822.00	335	1,942,926.00		337	15,150,896.00	339
5000 - Services . . . & 7300 - Indirect Costs	10,926,765.00	341	44,500.00	343	10,882,265.00	345	3,991,313.00		347	6,890,952.00	349
TOTAL					107,555,922.00	365			TOTAL	98,712,525.00	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	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			52.82%
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)	52.82%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	2.18%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	98,712,525.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	2,151,933.05

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
During the closing process, the Projected Deficiency will be eliminated.	

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Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	40,390,282.00	301	0.00	303	40,390,282.00	305	1,046,450.00		307	39,343,832.00	309
2000 - Classified Salaries	15,059,533.00	311	28,000.00	313	15,031,533.00	315	937,000.00		317	14,094,533.00	319
3000 - Employee Benefits	28,928,576.00	321	20,997.00	323	28,907,579.00	325	929,772.00		327	27,977,807.00	329
4000 - Books, Supplies Equip Replace. (6500)	6,089,302.00	331	464,499.00	333	5,624,803.00	335	569,081.00		337	5,055,722.00	339
5000 - Services. . . & 7300 - Indirect Costs	9,791,674.00	341	44,500.00	343	9,747,174.00	345	3,784,362.00		347	5,962,812.00	349
TOTAL					99,701,371.00	365			TOTAL	92,434,706.00	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	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			59.47%
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)	59.47%
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).	92,434,706.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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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	(13,780.00)	0.00	(129,181.00)				
Other Sources/Uses Detail					0.00	500,000.00		
Fund Reconciliation							253,000.00	3,000.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	1,900.00	0.00	77,005.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	11,880.00	0.00	52,176.00	0.00				
Other Sources/Uses Detail					500,000.00	0.00		
Fund Reconciliation							0.00	250,000.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	13,780.00	(13,780.00)	129,181.00	(129,181.00)	500,000.00	500,000.00	253,000.00	253,000.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(13,150.00)	0.00	(161,735.00)				
Other Sources/Uses Detail					0.00	300,000.00		
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	1,900.00	0.00	79,417.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	11,250.00	0.00	82,318.00	0.00				
Other Sources/Uses Detail					300,000.00	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						
Other Sources/Uses Detail					0.00	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					0.00	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								

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				
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	0.00	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	13,150.00	(13,150.00)	161,735.00	(161,735.00)	300,000.00	300,000.00		

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	6,209	6,209		
Charter School	945	945		
Total ADA	7,154	7,154	0.0%	Met
Second Prior Year (2019-20)				
District Regular	6,145	6,145		
Charter School	993	993		
Total ADA	7,138	7,138	0.0%	Met
First Prior Year (2020-21)				
District Regular	6,247	6,217		
Charter School	921	921		
Total ADA	7,168	7,138	0.4%	Met
Budget Year (2021-22)				
District Regular	6,235			
Charter School	995			
Total ADA	7,230			

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		6,535	6,578	
Charter School		945	950	
Total Enrollment		7,480	7,528	N/A
Second Prior Year (2019-20)				
District Regular		6,491	6,467	
Charter School		1,058	1,054	
Total Enrollment		7,549	7,521	0.4%
First Prior Year (2020-21)				
District Regular		6,439	6,403	
Charter School		999	974	
Total Enrollment		7,438	7,377	0.8%
Budget Year (2021-22)				
District Regular		6,363		
Charter School		1,025		
Total Enrollment		7,388		

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	6,209	6,578	
Charter School	945	950	
Total ADA/Enrollment	7,154	7,528	95.0%
Second Prior Year (2019-20)			
District Regular	6,145	6,467	
Charter School	993	1,054	
Total ADA/Enrollment	7,138	7,521	94.9%
First Prior Year (2020-21)			
District Regular	6,217	6,403	
Charter School	921	974	
Total ADA/Enrollment	7,138	7,377	96.8%
		Historical Average Ratio:	95.6%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		96.1%

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	6,106	6,363		
Charter School	995	1,025		
Total ADA/Enrollment	7,101	7,388	96.1%	Met
1st Subsequent Year (2022-23)				
District Regular	6,106	6,363		
Charter School	995	1,025		
Total ADA/Enrollment	7,101	7,388	96.1%	Met
2nd Subsequent Year (2023-24)				
District Regular	6,106	6,363		
Charter School	995	1,025		
Total ADA/Enrollment	7,101	7,388	96.1%	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)	7,168.32	7,237.48		
b. Prior Year ADA (Funded)		7,168.32	7,237.48	0.00
c. Difference (Step 1a minus Step 1b)		69.16	(7,237.48)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.96%	-100.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		0.96%	-100.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-0.4% to 1.96%	-101.00% to -99.00%	-1.00% to 1.00%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	41,532,798.00	40,480,000.00	40,900,000.00	41,400,000.00
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)	71,157,490.00	75,220,759.00	75,516,000.00	77,794,000.00
District's Projected Change in LCFF Revenue:		5.71%	0.39%	3.02%
LCFF Revenue Standard:		-0.4% to 1.96%	-101.00% to -99.00%	-1.00% to 1.00%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The variance in year one is due to growth in Charter School Enrollment. The variance in Year 2 is due to decline in enrollment and shift from 2019-20 ADA. The variance in Year 3 is due to Charter enrollment.

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)	49,920,205.63	55,688,094.91	89.6%
Second Prior Year (2019-20)	51,631,251.38	57,241,520.96	90.2%
First Prior Year (2020-21)	51,460,785.00	57,559,343.00	89.4%
	Historical Average Ratio:		89.7%

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.7% to 92.7%	86.7% to 92.7%	86.7% to 92.7%

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)	52,826,317.00	58,973,090.00	89.6%	Met
1st Subsequent Year (2022-23)	54,308,274.00	60,718,274.00	89.4%	Met
2nd Subsequent Year (2023-24)	55,052,774.00	61,467,774.00	89.6%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.96%	-100.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.04% to 10.96%	-110.00% to -90.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.04% to 5.96%	-105.00% to -95.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2020-21)	8,738,196.00		
Budget Year (2021-22)	4,178,287.00	-52.18%	Yes
1st Subsequent Year (2022-23)	3,235,000.00	-22.58%	Yes
2nd Subsequent Year (2023-24)	3,265,000.00	0.93%	No

Explanation:
(required if Yes)

The variances in year one and two are due to shifts in one-time Federal stimulus funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	12,082,370.00		
Budget Year (2021-22)	13,142,446.00	8.77%	Yes
1st Subsequent Year (2022-23)	8,487,000.00	-35.42%	Yes
2nd Subsequent Year (2023-24)	8,572,500.00	1.01%	No

Explanation:
(required if Yes)

The variances in year one and two are due to shifts in one-time State stimulus funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	10,626,020.00		
Budget Year (2021-22)	9,886,924.00	-6.96%	Yes
1st Subsequent Year (2022-23)	9,930,000.00	0.44%	Yes
2nd Subsequent Year (2023-24)	9,975,000.00	0.45%	No

Explanation:
(required if Yes)

The variance in Year one and two is due to loss of Preschool Grant and other one time local funds.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	16,593,290.00		
Budget Year (2021-22)	6,012,752.00	-63.76%	Yes
1st Subsequent Year (2022-23)	3,450,000.00	-42.62%	Yes
2nd Subsequent Year (2023-24)	3,483,459.00	0.97%	No

Explanation:
(required if Yes)

The variances in year one and two are due to shifts in expenditures related to one-time Federal and State stimulus funds.

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

First Prior Year (2020-21)	11,055,946.00		
Budget Year (2021-22)	9,953,409.00	-9.97%	Yes
1st Subsequent Year (2022-23)	10,124,959.00	1.72%	Yes
2nd Subsequent Year (2023-24)	10,160,000.00	0.35%	No

Explanation:
(required if Yes)

The variances in year one and two are due to shifts in expenditures related to one-time Federal and State stimulus funds.

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)	31,446,586.00		
Budget Year (2021-22)	27,207,657.00	-13.48%	Not Met
1st Subsequent Year (2022-23)	21,652,000.00	-20.42%	Not Met
2nd Subsequent Year (2023-24)	21,812,500.00	0.74%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	27,649,236.00		
Budget Year (2021-22)	15,966,161.00	-42.25%	Not Met
1st Subsequent Year (2022-23)	13,574,959.00	-14.98%	Not Met
2nd Subsequent Year (2023-24)	13,643,459.00	0.50%	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)

The variances in year one and two are due to shifts in one-time Federal stimulus funds.

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

The variances in year one and two are due to shifts in one-time State stimulus funds.

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

The variance in Year one and two is due to loss of Preschool Grant and other one time local funds.

- 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)

The variances in year one and two are due to shifts in expenditures related to one-time Federal and State stimulus funds.

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

The variances in year one and two are due to shifts in expenditures related to one-time Federal and State stimulus funds.

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? No
- 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)	95,468,278.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	95,468,278.00	2,864,048.34	3,463,000.00	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)	2,695,297.00	2,801,675.00	3,046,015.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	4,528,395.49	5,271,300.40	4,002,834.50
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(519,531.73)	0.00
e. Available Reserves (Lines 1a through 1d)	7,223,692.49	7,553,443.67	7,048,849.50
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	89,843,248.58	93,389,177.34	109,341,534.00
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)	89,843,248.58	93,389,177.34	109,341,534.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	8.0%	8.1%	6.4%

**District's Deficit Spending Standard Percentage Levels
(Line 3 times 1/3):**

2.7%	2.7%	2.1%
------	------	------

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)	511,364.52	55,785,691.91	N/A	Met
Second Prior Year (2019-20)	339,214.91	57,396,135.02	N/A	Met
First Prior Year (2020-21)	(1,290,005.00)	58,059,343.00	2.2%	Not Met
Budget Year (2021-22) (Information only)	534,855.00	59,273,090.00		

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)

The Deficit Spending in 2020-21 is due to lack of funded COLA from the State and providing salary increases against 2021-22 funded COLA that includes 2.31% for 2020-21.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	9,490,960.00	10,434,823.97	N/A	Met
Second Prior Year (2019-20)	9,610,444.00	10,946,188.49	N/A	Met
First Prior Year (2020-21)	9,882,734.00	11,285,403.00	N/A	Met
Budget Year (2021-22) (Information only)	9,995,398.00			

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.)	7,100	6,986	6,986
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	101,119,367.00	97,398,274.00	98,692,774.00
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)	101,119,367.00	97,398,274.00	98,692,774.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,033,581.01	2,921,948.22	2,960,783.22
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)	3,033,581.01	2,921,948.22	2,960,783.22

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)	3,033,581.00	2,921,948.00	2,962,283.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	4,310,524.00	3,120,031.00	2,814,422.00
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)	7,344,105.00	6,041,979.00	5,776,705.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.26%	6.20%	5.85%
District's Reserve Standard (Section 10B, Line 7):	3,033,581.01	2,921,948.22	2,960,783.22
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)	(15,258,407.00)			
Budget Year (2021-22)	(16,297,596.00)	1,039,189.00	6.8%	Met
1st Subsequent Year (2022-23)	(16,700,000.00)	402,404.00	2.5%	Met
2nd Subsequent Year (2023-24)	(17,100,000.00)	400,000.00	2.4%	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)	500,000.00			
Budget Year (2021-22)	300,000.00	(200,000.00)	-40.0%	Not Met
1st Subsequent Year (2022-23)	250,000.00	(50,000.00)	-16.7%	Not Met
2nd Subsequent Year (2023-24)	250,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

This is due to an increase in contribution to the Cafeteria Fund due to the impact of the COVID 19 pandemic and will be reducing back to more normal levels over the next two years.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	22	Debt Service Fund 51	74xx	60,834,322
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	15	Fund 01, Fund 11, fund 13	2xxx	447,713

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
TOTAL:				61,282,035

Type of Commitment (continued)	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	8,909,944	9,360,100	4,457,281	4,530,456
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	35,000	35,000	35,000	35,000

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Total Annual Payments:	8,944,944	9,395,100	4,492,281	4,565,456
Has total annual payment increased over prior year (2020-21)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

This increase is due to repayment of the Debt related to the General Obligation Bond and will not have any impact on the General Fund.

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. Total OPEB liability	384,208.00
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	384,208.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Estimated
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	

5. OPEB Contributions

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	18,000.00	18,000.00	18,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	0.00	0.00	0.00
d. Number of retirees receiving OPEB benefits	0	0	0

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	420.9	416.9	415.0	415.0

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.

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

400,000

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	No	No
5,640,000	5,640,000	5,640,000
CAP	CAP	CAP
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

- 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
400,000	400,000	400,000
0.0%	0.0%	0.0%

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)
Yes	No	No
No	No	No

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	311.0	295.8	295.8	295.8

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.

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

160,000

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	Yes	Yes
3,175,000	3,175,000	3,175,000
CAP	CAP	CAP
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	No	No
160,000	160,000	160,000
0.0%	0.0%	0.0%

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

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

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

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	60.5	58.5	58.5	58.5

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

87,000

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	No	No
Total cost of H&W benefits	775,000	775,000	7,785,000
Percent of H&W cost paid by employer	CAP	CAP	CAP
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are step & column adjustments included in the budget and MYPs?	Yes	No	No
Cost of step and column adjustments	35,000	35,000	35,000
Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of other benefits included in the budget and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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?

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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July 1 Budget
2021-22 Budget
Technical Review Checks

Petaluma City Elementary/Joint Union High
County

Sonoma

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

or where the status is Not Met or Yes.

PASSED

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.

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July 1 Budget
2020-21 Estimated Actuals
Technical Review Checks

Petaluma City Elementary/Joint Union High
County

Sonoma

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

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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
01-3220-1-0000-0000-9791	3220	9791	-140,645.00
01-3220-2-0000-0000-9791	3220	9791	-232,899.00

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
13	5310	9790	-4,183.95

Explanation: This variance will be cleared at the first budget revision for 2021-22.

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

EXPORT CHECKS

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

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

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

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

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

Checks Completed.

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
AFSCME	American Federation of State, County, and Municipal Employees
AMO	Annual Measurable Objective
AP	Advanced Placement
API	Academic Performance Index
ARRA	American Recovery and Reinvestment Act
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
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 Unaudited Actuals
CELDT California English Language Development Test
CFR Code of Federal Regulations
CFT California Federation of Teachers
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
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
CSIS California School Information Services
CSR Class-Size Reduction or Comprehensive School Reform
CST California Standards Test
CSTP California Standards for the Teaching Profession
CTA California Teachers Association
CTC Commission on Teacher Credentialing
CTE Career Technical Education
CTO Compensatory Time Off
DAC District Advisory Committee
DAIT District Assistance and Intervention Team
DGS Department of General Services
DIS Designated Instruction and Services
DMP Deferred Maintenance Program
DOF Department of Finance
DSA Division of the State Architect
DSS Department of Social Services
EAAP Education Audit Appeals Panel

EC	Education Code
EDGAR	Education Department General Administrative Regulation
EIA	Economic Impact Aid
EL	English Learner
ELA	English Language Arts
ELAC	English Language Advisory Committee
ELAP	English Language Acquisition Program
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
ESY	Extended School Year
FAPE	Free and Appropriate Public Education
FCMAT	Fiscal Crisis & Management Assistance Team
FERPA	Family Educational Rights and Privacy Act
FPM	Federal Program Monitoring
FRPM	Free and Reduced-Price Meals
FTE	Full-Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GATE	Gifted and Talented Education
GDP	Gross Domestic Product
GSA	Grade Span Adjustment
GO	General Obligation (Bond)
GPA	Governor's Performance Award Program
HOUSSE	High Objective Uniform State Standard of Evaluation
HQT	Highly Qualified Teacher
HRA	Health Reimbursement Arrangement
HSA	Health Savings Account
IASA	Improving America's Schools Act
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
JLBC	Joint 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
LCFF Local Control Funding Formula
LCI Licensed 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
LPP Lease Purchase Program
LRE Least Restrictive Environment
MAA Medi-Cal Administrative Activities
MEP Migrant Education Program
MOU Memorandum of Understanding
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
NPS/A Nonpublic School/Agency
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
PEPRA Public Employees' Pension Reform Act
PERB Public Employment Relations Board
PI Program Improvement
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
PRSP Pension Rate Stabilization Plan
PSAA Public Schools Accountability Act
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
ROC/P	Regional Occupational Center/Program
RRMA	Routine Restricted Maintenance Account
RSDSS	Regional System of District and School Support
RSP	Resource Specialist Program
RTI	Response to Intervention
RTTT	Race to the Top
S4	Statewide System of School Support
SAB	State Allocation Board
SACS	Standardized Account Code Structure
SAIT	School Assistance and Intervention Team
SARB	School Attendance Review Board
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
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
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
SSPI State Superintendent of Public Instruction
SPSA..... Single Plan for Student Achievement
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
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
UPP Unduplicated Pupil Percentage

SSC School District and Charter School Financial Projection Dashboard 2021–22 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dashboard is based on the Governor’s 2021–22 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2020–21	2021–22	2022–23	2023–24	2024–25
Department of Finance (DOF) Statutory COLA	2.31%	1.70% ¹	2.48%	3.11%	3.54%
SSC Estimated Planning COLA	0.00%	5.07% ²	2.48%	3.11%	3.54%

LCFF GRADE SPAN FACTORS FOR 2021–22				
Entitlement Factors per ADA*	K–3	4–6	7–8	9–12
2020–21 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Mega COLA at 5.07%	\$390	\$396	\$408	\$473
2021–22 Base Grants	\$8,092	\$8,214	\$8,458	\$9,802
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$842	–	–	\$255
2021–22 Adjusted Base Grants ^{3,4}	\$8,934	\$8,214	\$8,458	\$10,057

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2020–21	2021–22	2022–23	2023–24	2024–25
California CPI		2.14%	3.84%	2.40%	2.23%	2.42%
California Lottery	Unrestricted per ADA	\$150	\$150	\$150	\$150	\$150
	Restricted per ADA	\$49	\$49	\$49	\$49	\$49
Mandate Block Grant (District)	Grades K–8 per ADA	\$32.18	\$32.79	\$33.60	\$34.64	\$35.87
	Grades 9–12 per ADA	\$61.94	\$63.17	\$64.74	\$66.75	\$69.11
Mandate Block Grant (Charter)	Grades K–8 per ADA	\$16.86	\$17.21	\$17.64	\$18.19	\$18.83
	Grades 9–12 per ADA	\$46.87	\$47.84	\$49.03	\$50.55	\$52.34
Interest Rate for Ten-Year Treasuries		1.30%	2.13%	2.40%	2.30%	2.40%
CalSTRS Employer Rate ⁵		16.15%	16.92%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		20.70%	22.91%	26.10%	27.10%	27.70%
Unemployment Insurance Rate ⁶		0.05%	1.23%	0.20%	0.20%	0.20%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$71,000	0 to 300
The greater of 4% or \$71,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to Child Nutrition, Preschool, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

²Amount represents the 2021–22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020–21 unfunded statutory COLA of 2.31%.

³Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 50% for each eligible student beyond the 55% identification rate threshold.

⁴May Revise proposes an augmentation to increase the 50% to 65%, with the condition that the additional 15% be used to increase the number of credentialed and/or classified staff that provide direct services to students on school campuses

⁵ California Public Employees’ Retirement System (CalPERS) rate in 2021–22 is final; whereas the California State Teachers’ Retirement System (CalSTRS) rate in 2021–22 is based on the most recent actuarial study, and is subject to board approval in June 2021. Rates in the following years are subject to change based on determination by the respective governing boards

⁶ Unemployment rate in 2021–22 is final, and the subsequent years’ rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)

The Common Message

2021-22 May Revision



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Business and Administration
Steering Committee

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Sources

Association of California School Administrators
Ball / Frost Group, LLC
Bob Blattner and Associates
Bob Canavan, Federal Management Strategies
California Association of School Business Officials
California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California Public Employees' Retirement System
California State Teachers' Retirement System
California State Board of Education
California School Boards Association
California School Information Services
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Sonoma County Office of Education Guidance was provided in SCOE Biz Bulletin No. 21-18 dated May 27, 2021. SCOE's bulletin should be read in conjunction with the Common Message.

Background

Since May 2008, county office chief business officials have crafted common messages to give guidance to school districts on assumptions for budget and interim reports. The goal of the Business and Administration Steering Committee (BASC) is to provide county office chief business officials with a consistent message, based on assumptions used by the state Department of Finance (DOF), which can be used in providing guidance to school districts.

The BASC would like to thank the DOF, the State Board of Education (SBE), the California Department of Education (CDE) and the Fiscal Crisis and Management Assistance Team, as well as our colleagues in education listed in the sources section for providing BASC and our local educational agencies (LEAs) the most up-to-date information at the time of the Common Message writing.

Purpose: The BASC Common Message is intended as guidance and recommendations to county offices of education (COEs). Each COE will tailor the guidance to the unique circumstances of the LEAs located in their county. Even within a county, COE situational guidance may vary considerably based on the educational, fiscal and operational characteristics of a particular district. Districts and other entities seeking to understand the guidance applicable to a particular LEA should refer to the information released by the COE in the county where the LEA is located.

Key Guidance

This edition of the Common Message is intended to provide information and guidance to assist LEAs in developing 2021-22 adopted budgets and their multiyear projections (MYP). It contains information related to the Governor's May Revision Budget Proposal. COEs and LEAs should note this version of the Common Message primarily addresses changes from the Governor's January Budget Proposal as well as items considered essential for LEAs to include in their budgets and MYPs.

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

Significant Changes Since Second Interim Report

Prop. 98 funding is estimated to be \$93.7 billion for 2021-22.

The Local Control Funding Formula (LCFF) COLA for 2021-22 is projected at 1.7%, compounded with the deferred 2020-21 COLA of 2.31%, which equates to a 4.05% COLA. Additional support to alleviate fiscal pressures on LEAs is being proposed, and the May Revision includes \$520 million Prop. 98 funding for an additional 1.0% increase to the LCFF base. This proposal is only for the LCFF and calculates to a super COLA of 5.07%.

The Governor's budget continues to propose paying off most of the K-12 cash deferrals, leaving an ongoing K-12 deferral balance of \$2.6 billion for 2021-22.

Special Education is projected to be funded with the compounded COLA at 4.05% but not the augmentation in the LCFF proposal. LCFF and Special Education are the only state funded programs to receive both the 2020-21 and 2021-22 COLAs.

Also included in the May Revision are one-time funding proposals for the following programs:

- Reopening of Schools
- Expanded Learning Time
- Universal Transitional Kindergarten Planning Grant
- Community Schools
- Comprehensive Student Supports
- Educator Preparation, Retention, and Training
- Child Nutrition
- Broadband

Independent Study Requirements

The Governor proposed in his May Budget Revision to amend Education Code Sections 51745, 51747, 51747.3, and 51747.5 of Article 5.5, Independent Study (51745-51749.6).

For LEAs to offer virtual learning in the upcoming school year, they must adhere to Independent Study (IS) requirements, as distance learning authorities under Senate Bill 98 (Ch. 96, Stats. 2020) expire on June 30, 2021. The May Revision leaves intact most of IS existing law, including the permissive nature of whether to offer IS at all, but makes several important changes that affect both existing IS programs and virtual learning programs that succeed SB 98.

Educational opportunities offered through IS may now include (among the list of statutory reasons provided): "Upon determination of a parent/guardian, individualized study for pupils who[se] health would be put at-risk by in-person instruction." Education Code Section 51745(c).

The May Revision proposes various changes to an LEA's IS policy and student agreements, which are summarized here:

- Daily live interaction for all pupils. EC Section 51747(e).
- Weekly synchronous interaction for all pupils. EC Section 51747(e).
- Allowing electronic signatures and record keeping to reduce paperwork time and increase learning time. EC Section 51747(g)(8)(E).
- Content aligned to grade-level standards. EC Section 51747(c).
- Procedures for tiered reengagement strategies, including outreach and parental engagement for absent students. EC Section 51747(d), (g)(1).
- A plan to return students to in-person instruction expeditiously at the request of their parents. EC Section 51747(f).
- Ensuring students have the technology and connectivity to participate in the education program and assignments. EC Section 51747(d), (g)(3).
- Identification of supports to be provided to students who are struggling or who have unique needs, as specified. EC Section 51747(d), (g)(7).
- Each LEA shall document daily participation for each pupil on each school day, in whole or in part, for which IS is provided. A pupil who does not participate in IS on a school day shall be documented as absent for that school day. EC Section 51747.5(c)
- Each LEA shall ensure that a weekly engagement record is completed for each pupil documenting synchronous or asynchronous instruction for each whole or partial day of IS, verifying daily participation and tracking assignments. EC Section 51747.5(d)
- For purposes of compliance with subdivisions (c) and (d), by September 1, 2021, the California Department of Education shall provide LEAs with a digital form for reporting daily participation and weekly engagement that minimizes workload associated with collecting and reporting this information for teachers and LEAs. EC Section 51747.5(e)
- Written agreements may be signed using a digital signature. EC Section 51747(8)(E)

Federal and State Funds

Elementary and Secondary School Emergency Relief (ESSER III) Fund

The American Rescue Plan (ARP) allocated \$122 billion to the ESSER III fund nationwide to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the nation's students. For additional information refer to the fact sheets available on the U.S. Department of Education's website:

https://oese.ed.gov/files/2021/03/FINAL_ARP-ESSER-Methodology-and-Table.pdf

https://oese.ed.gov/files/2021/03/FINAL_ARP-ESSER-FACT-SHEET.pdf

- California will receive \$15 billion of these funds and can reserve up to 10%, with a requirement of 7.5% of total state funding for allocation as follows: 5% for interventions to address learning loss, 1% for summer enrichment programs, 1% for comprehensive after-school programs, and one-half of 1.0% for administration.
- A total of \$13.6 billion (90% of the state's allocation) to be appropriated by the Governor to LEAs in proportion to the amount of Title I, Part A funds each LEA received in fiscal year 2020-21. LEAs may use these funds to support coronavirus response activities, similar to ESSER II, back to March 13, 2020. These funds must be obligated by September 30, 2024. The CDE is developing further guidance on these funds.
 - LEAs are required to use at least 20% of ESSER III funds for learning loss mitigation by implementing evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive after-school programs, or extended school year programs, and ensure that such interventions respond to students' academic, social, and emotional needs and address the disproportionate impact of COVID-19 on underrepresented student subgroups.
- LEAs that receive ESSER III funds must, within 30 days of receiving the funds, make publicly available on their website a plan for the safe return to in-person instruction and continuity of services. Before posting the plan, LEAs must seek public comment on it.
- The ARP includes a separate program of Emergency Assistance for Non-Public Schools (EANS) administered by the state. Consequently, LEAs do not provide equitable services under ESSER III provisions.

Governor's Emergency Education Relief (GEER II) Fund

The Coronavirus Response and Relief Supplemental Appropriations Act allocated \$4 billion to the GEER fund nationwide. For additional information, refer to the fact sheets available on the U.S. Department of Education website:

https://oese.ed.gov/files/2021/01/FINAL_GEERII_EANS-Methodology_Table_1.8.21.pdf

https://oese.ed.gov/files/2021/01/FINAL_-GEER_FactSheet_1.8.211.pdf

- California will receive \$341.4 million of these funds.
- A total of \$154 million is to be appropriated by the Governor (through the budget process) for any education purpose (for early education through higher education) related to COVID relief back to March 13, 2020. Funds must be obligated by September 30, 2023.
- The remaining \$187.4 million is to assist nonprofit nonpublic schools through the EANS program. The Governor applies for these funds separately from the rest of GEER II.
 - EANS replaces the equitable services requirement found in GEER I, and as such, there is no equitable services requirement for GEER II.

In-Person Instruction and Expanded Learning Opportunities Grants

The Legislature provided \$6.6 billion in the Assembly Bill 86 COVID-19 relief package, including \$2 billion for In-Person Instruction (IPI) grants and \$4.6 billion for Expanded Learning Opportunities (ELO) grants. Governor Newsom signed AB 86 on March 5, 2021.

Estimated allocations were calculated using 2020-21 P-1 and preliminary CALPADS Fall 1 data and will be the basis for the May apportionment. A final recalculated apportionment will occur in early August based on 2020-21 P-2 and final CALPADS Fall 1 data, along with IPI reductions. Both IPI and ELO funds are available for expenditure through August 31, 2022, with a report of final expenditures due to the CDE by December 1, 2022. Funding formulas, estimated allocations, and other useful information can be found here:

<https://www.cde.ca.gov/fg/aa/ca/ipielo.asp>

In-Person Instruction (IPI) Grants

IPI grants are available to school districts, county offices of education (COEs), and classroom-based charter schools and are funded based on a proportionate share of each LEA's LCFF entitlement. To be eligible for full funding, LEAs must offer in-person instruction, as defined in Education Code Section 43520.5, including hybrid models, by April 1, 2021, for specified student groups. Hybrid models may offer fewer than five days per week of in-person instruction, provided that LEAs are offering in-person instruction to the greatest extent possible.

- Funds are allocated proportionally based on each LEA's LCFF entitlement as of the 2020-21 P-2 apportionment certification.
- IPI grants will be reduced by 1% for each calendared instructional day that an LEA does not offer in-person instruction for all required groups. IPI grants will be forfeited if an LEA does not offer in-person instruction for all required groups by May 15, 2021, or if in-person instruction is not offered continuously through the end of the scheduled 2020-21 school year, unless otherwise ordered by a state or local health officer.
- IPI grants may be used for any purpose consistent with providing in-person instruction for any pupil participating in in-person instruction including, but not limited to, COVID-19 testing, cleaning and disinfection, personal protective equipment, ventilation and other school site upgrades necessary for health and safety,

salaries for certificated or classified employees providing in-person instruction or services, and social and mental health support services provided in conjunction with in-person instruction.

- LEAs must complete a certification form by June 1, 2021, to verify compliance with the eligibility requirements for the IPI grant. The form can be found at: <https://www.cde.ca.gov/ls/he/hn/documents/leacertformcontents.docx>

Expanded Learning Opportunities (ELO) Grants

ELO grants are available to school districts, COEs, charter schools, and state special schools and are funded based on three calculations: homeless pupil enrollment x \$1,000, state special schools ADA x \$725, and remaining funds on a proportionate share of each LEA's LCFF entitlement.

To be eligible for funding, LEAs must implement a learning recovery program that, at a minimum, provides supplemental instruction, support for social and emotional well-being, and, to the maximum extent permissible under the guidelines of the United States Department of Agriculture, meals and snacks to specified student groups, as defined in Education Code Section 43522, who have faced adverse learning and social-emotional circumstances.

ELO grants shall be expended only for any of the following seven purposes: extending instructional learning time, accelerating progress to close learning gaps, integrated pupil supports, community learning hubs, supports for credit deficient pupils, additional academic services, and training for school staff.

The following fiscal requirements apply to the ELO grant. Adherence to these requirements will be monitored through the annual audit process.

- The LEA must use at least 85% of its apportionment for expenditures related to providing in-person services in any of the seven purposes mentioned above.
- The LEA must use at least 10% of the funding that is received based on LCFF entitlement to hire paraprofessionals to provide supplemental instruction and support through the duration of this program, with a priority for full-time paraprofessionals. The supplemental instruction and support provided by the paraprofessionals must be prioritized for English learners and students with disabilities. Funds expended to hire paraprofessionals count toward the LEA's requirement to spend at least 85% of its apportionment to provide in-person services.
- An LEA may use up to 15% of its apportionment to increase or improve services for students participating in distance learning or to support activities intended to prepare the LEA for in-person instruction, before in-person instructional services are offered.

LEAs must complete the Expanded Learning Opportunities Grant Plan as a condition for receiving an ELO grant. The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before June 1, 2021, and must be submitted to the COE, the CDE, or the chartering authority within five days of adoption, as applicable. The plan template can be found here:

<https://www.cde.ca.gov/ls/he/hn/documents/explearnoppgrtemp.docx>

LEAs are encouraged to engage, plan, and collaborate on program operation with community partners and expanded learning programs, and leverage existing behavioral health partnerships and Medi-Cal billing options, in the design and implementation of services.

Planning Factors for 2021-22 and MYPs

Key planning factors for LEAs to incorporate into their 2021-22 budget and multiyear projections are listed below and are based on the latest information available.

Planning Factor	2021-22	2022-23	2023-24
Statutory COLA (LCFF and SPED Base Rate)	1.70%	2.48%	3.11%
2020-21 COLA (LCFF and SPED Base Rate)	2.31%	0.00%	0.00%
Super COLA Augmentation (LCFF)	1.00%	0.00%	0.00%
Funded LCFF COLA	5.07%	2.48%	3.11%
STRS Employer Rates	16.92%	19.10%	19.10%
PERS Employer Rates	22.91%	26.10%	27.10%
State Unemployment Insurance	1.23%	0.90%	0.30%
Lottery – Unrestricted per ADA	\$150	\$150	\$150
Lottery – Prop. 20 per ADA	\$49	\$49	\$49
Mandated Block Grant for Districts			
K-8 per ADA	\$32.79	\$33.60	\$34.64
9-12 per ADA	\$63.17	\$64.74	\$66.75
Mandated Block Grant for Charters			
K-8 per ADA	\$17.21	\$17.64	\$18.19
9-12 per ADA	\$47.84	\$49.03	\$50.55
State Preschool (CSPP) Part-Day Daily Reimbursement Rate	\$31.40	\$32.18	\$33.18
State Preschool (CSPP) Full-Day Daily Reimbursement Rate	\$50.70	\$51.96	\$53.73
General Child Care (CCTR) Daily Reimbursement Rate	\$50.38	\$51.63	\$53.24
Routine Restricted Maintenance Account <i>(Flexibility for calculation to exclude STRS and PERS on behalf payments, ESSER and LLMF Funds from calculation)</i>	3%	3%	3%

Local Control Funding Formula

The Governor is proposing a super COLA of 5.07% for the LCFF for 2021-22, adding 1.0% to a compound COLA of 4.05% derived from the unfunded 2020-21 statutory COLA of 2.31% and an estimated 1.7% statutory COLA for 2021-22.

Traditional attendance accounting returns in 2021-22, and school districts with declining enrollment will be able to take advantage of the prior year ADA guarantee. For most school districts, 2020-21 ADA that becomes the prior year, is, in fact, 2019-20 ADA. Districts should nonetheless monitor enrollment carefully because the additional cushion in 2021-22 is offset by the recognition of two years' ADA decline in 2022-23. Charter schools are not afforded the prior year guarantee and will be funded on current year ADA beginning in 2021-22.

The May Revision includes a proposal to increase the concentration grant component of the LCFF from 50% to 65% of the adjusted base LCFF grant at an estimated ongoing cost of \$1.1 billion. The additional funds are intended to allow these LEAs to increase the number of staff providing direct services. The recently released LCFF Calculator has been updated to allow the user to override the pre-populated 50% factor with 65%. Most LEAs will need to complete their Local Control and Accountability Plan (LCAP) and take it to public hearing prior to the state budget being approved. Those LEAs that generate concentration grant funding should identify the increased funding this proposal would represent and what it would mean in terms of direct services staffing. By identifying the difference, the LEA could include the additional actions or services in their LCAP as conditional on approval of the proposal.

LEAs are encouraged to develop multiple scenarios using the LCFF COLA planning factors as best case. LEAs that are prepared for both best- and worst-case budgets in the future are better able to weather economic uncertainty.

Local Control Accountability Plan

By June 30, 2021, LEAs will need to adopt an LCAP using the LCAP template and expenditures tables that were approved in January 2020 but later suspended for the 2020-21 year.

The components of the LCAP for the 2021-22 LCAP year must be posted as one document assembled in the following order:

- LCFF Budget Overview for Parents
- Annual Update with instructions
- LCAP Template (including)
 - Plan Summary
 - Stakeholder Engagement
 - Goals and Actions
 - Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

- Expenditure Tables
- LCAP Instructions

The May Revision trailer bill continues to propose language that will require LEAs to include in their LCAPs a calculation of any estimated shortfall in meeting their increased or improved services requirement for the “annual update” year. This shortfall could include a quantitative shortfall – e.g., estimated actual expenditures are less than budgeted expenditures – and/or a qualitative shortfall – estimated improvement in a service was less than the planned improvement. The calculated amount of this shortfall would then become an added increased and improved services requirement in the LCAP year. These changes, if adopted, would be effective for LCAPs adopted in June 2022.

Districts will want to be particularly thoughtful about how they present and budget for services meeting the increased and improved services requirement in the LCAP, and track implementation closely throughout the year, to avoid being surprised by a large carryover requirement at the end of 2021-22. This may be particularly challenging given the large quantities of one-time funding that districts are receiving from state and federal sources.

Furthermore, because of the proposed new carryover requirements, it will be critical that the LCAP calculations of supplemental and concentration grant funding, and the corresponding increased and improved services percentage, match the actual district entitlements based on the adopted state budget. This means if a district adopts a budget based on lower entitlements (e.g., the January COLA estimate), LEAs may be required to have the governing board adopt a 45-day budget and a corresponding update to the LCAP, and to submit these documents to their county office for approval.

Early Childhood Education

The May Revision contains some significant policy and program changes to early learning and care that are in line with the master plan published in 2020. Changes relevant to LEAs are listed below.

Cost-of-Living Adjustments

A 1.7% COLA is provided for State Preschool Programs and early care and education programs.

Universal Transitional Kindergarten (UTK)

To provide access to free, high-quality, inclusive pre-kindergarten education for all children, the May Revision proposes a series of investments beginning in 2022-23 to incrementally establish universal transitional kindergarten, creating a “14th grade” of public education by 2024-25.

UTK would be phased in over four years, with LEAs able to use 2021-22 for planning and infrastructure development and additional access for 4-year-olds, increased in increments of three months of age per year from 2022-23 through 2024-25, when all 4-year-olds would be eligible.

Costs of this plan are anticipated to be approximately \$900 million general fund in 2022-23, growing to \$2.7 billion in 2024-25 (the Prop. 98 guarantee would be “rebenched” to draw down general fund for the costs of new enrollment in each year of increased investment).

This program allocates \$250 million of one-time Prop. 98 dollars in fiscal year 2021-22 for LEAs to create or expand TK programs. Allowable uses of these funds include costs for planning, hiring, training, classroom materials, and supplies. Funding will be awarded to LEAs based on kindergarten (excluding TK) ADA reported in 2019-20.

In addition, the Kindergarten Facilities Grant Program has been expanded to include transitional kindergarten to accommodate the additional capacity needed to offer or expand enrollment in a TK program. As a condition of receipt of funds, an applicant school district must pass a resolution at a public governing board meeting stating the district’s intent to offer or expand enrollment in a TK program.

The May Revision also proposes \$380 million Prop. 98 general fund in 2022-23, growing to \$740 million in 2024-25, to provide one additional certificated or classified staff person in each TK classroom. For many classrooms, this will reduce adult-to-child ratios from 1:24 to 1:12.

\$10 million one-time general fund is provided for the CDE to update the Preschool Learning Foundations, the recommended learning standards for preschool and TK, to reflect the most recent research on early childhood development and provide comprehensive resources for pre-kindergarten teachers.

State Preschool Program (CSPP)

The May Revision maintains the level of funding available for the State Preschool Program. The Administration will develop a comprehensive plan for implementation in 2022-23 to support existing State Preschool Program providers to maintain their contracts while transitioning to serve younger children, in alignment with the Master Plan for Early Learning and Care, to ensure all eligible 3-year-olds have access to high-quality early learning.

Special Education

The 2021-22 May Revision budget proposals for Special Education build on funding augmentations implemented over the past two years.

The base Special Education funding formula is to receive a compounded COLA of 4.05%, reflecting the previously suspended 2020-21 COLA and the now final 2021-22 statutory COLA of 1.7%. This increase results in a Special Education base rate of \$650.31 for 2021-22. \$300 million in ongoing Prop. 98 funding for the Special Education Early Intervention Grant is allocated to supplement existing resources, increase the availability of evidence-based services and support school readiness for infants, toddlers, and preschoolers, with a focus on inclusive settings. These funds are restricted and will be allocated to the LEA of residence based on the number of preschool children with exceptional needs using Fall 1 Census data. One-time American Rescue Plan Act funds of \$277.7 million are proposed to supplement existing IDEA funds that are to be distributed via the IDEA permanent formula.

In addition, the May Revise proposes IDEA allocations of \$15 million to provide technical support to LEAs for developing and administering IEPs and for assisting with assessing the pandemic impacts on students with disabilities, \$2.3 million to assist CDE in addressing special education complaints and court-ordered monitoring and \$1.2 million to improve coordination between CDE, the state Department of Developmental Services and LEAs regarding infant to preschool transition and to promote inclusion best practices. Finally, out-of-home care funding is to remain frozen one additional year, through 2021-22.

Cash Flow / Deferrals

The proposed cash deferral for fiscal year 2021-22 remains as a 100% deferral of the June 2022 apportionment. The amount to be deferred from June 2022 and to be issued by July 15, 2022, is now estimated at \$2.6 billion (previously \$3.7 billion). This cash deferral is deemed to be general fund revenues appropriated to LEAs for the prior fiscal year (2021-22) even though it will be received in the 2022-23 fiscal year.

The cash deferral amounts from 2020-21 remain on schedule to be paid in the fall of 2021-22:

- From February 2021 to November 2021 \$1.54 billion
- From March 2021 to October 2021 \$2.38 billion
- From April 2021 to September 2021 \$2.38 billion
- From May 2021 to August 2021 \$2.38 billion
- From June 2021 to July 2021 \$2.38 billion

The proposal includes the opportunity for LEAs to submit applications for an exemption to the cash June 2022 to July 2022 deferral. Up to \$100 million is authorized for approval by the Finance Director to be drawn in June. The LEA must have exhausted all internal and external sources of borrowing and is subject to an application process for consideration of exemption.

Districts should prepare cash flow projections for the upcoming budget year to ensure all cash obligations are met timely.

Reserves / Reserve Cap

COEs continue to reinforce the need for adequate reserve levels. The Government Finance Officers Association, a national organization representing federal, state, and local finance officials, recommends school districts and other local governments maintain reserves of at least two months of operating expenditures (approximately a 17% reserve) to mitigate revenue shortfalls and unanticipated expenditures. The association further recommends all governments develop a formal policy regarding their minimum reserves and consider maintaining reserves larger than 17% if revenues or expenditures are especially volatile.

Given the current health and economic volatility, it is critical that decisions about reserve levels are made thoughtfully and deliberatively. Inadequate reserves force districts to react quickly, which can cause significant disruptions to student programs and employees.

Although general fund reserves are an indicator of the cash balance, they are not the same as cash – cash is but a portion of reserves. Districts’ attention should remain on maximizing the use of any one-time funds due to the restrictive nature of those funds for the 2020-21 and 2021-22 fiscal years, thereby reserving local and unrestricted funds to address the potential impact of possible deterioration of revenues in 2022-23. This deterioration could come from economic impacts as well as the anticipated “ADA cliff” when the protections of the hold harmless provisions end, or if California’s K-12 public school enrollment, which precipitously declined during the pandemic, doesn’t recover to pre-pandemic levels.

The Governor’s January Budget proposed that deposits to the Public School System Stabilization Account (PSSSA) will be required in 2020-21 and 2021-22, bringing the projected balance to \$3 billion. Under current law, in fiscal years immediately succeeding those in which the PSSSA balance is equal to or great than 3% of the total K-12 share of the Prop. 98 guarantee, a 10% cap on school district reserves is triggered. In the May Revision the required deposit is projected to be \$4.6 billion in 2021-22; this would trigger school district reserve caps beginning in 2022-23.

SB 751 provided additional provisions to the reserve cap requirements:

- Basic aid districts and districts with ADA less than 2,501 are exempt from the reserve cap requirements.
- A county superintendent of schools may grant a school district under its jurisdiction an exemption from the requirements of subdivision (a) for up to two consecutive fiscal years within a three-year period if the school district provides documentation indicating that extraordinary fiscal circumstances, including but not limited to multiyear infrastructure or technology projects, substantiate the need for a combined assigned or unassigned ending general fund balance that exceeds the cap limits.

If the reserve cap is triggered, the portions of fund balance subject to the cap are the assigned and unassigned reserves in the general fund (01) and the special reserve fund for other than capital outlay (17). Any funds that are in the committed portion of the fund balance, meaning that the governing board took action to set aside the funds, are not included in the reserve cap calculation. GASB 54 defines the unrestricted components of fund balance as follows:

- Committed Fund Balance (Objects 9750 – 9769) – Amounts subject to internal constraints self-imposed by formal action of the governing board, which may be redirected in the same manner in which the original constraints were imposed.
- Assigned Fund Balance (Objects 9770 – 9788) – Amounts intended to be used for specific purposes but for which the constraints do not meet the criteria to be reported as restricted or committed.
- Unassigned Fund Balance (Objects 9789 – 9790) – Amounts not classified as restricted, committed, or assigned, which includes the reserve for economic uncertainties and any unappropriated amounts.

Districts are encouraged to designate commitments during the budget development process to adjust funds at fiscal year-end.

Negotiations

On average, 85% of a district's ongoing costs are personnel. Compensation decisions directly affect an LEA's fiscal stability. The current influx of funding, particularly one-time funds, from the state and federal government related to COVID-19 now allow LEAs a unique opportunity to expand student learning opportunities, particularly for disadvantaged students. However, these one-time funds not only mask structural deficits, but also lead to expectations of salary increases and increased pressure to expand the education workforce.

Current and future risk factors include:

- Likelihood of the COLA to cover ongoing salary increases, as well as increases in health benefit contributions, pension costs, unemployment rates, and step and column increases
- Declining enrollment
- Uncertainty of students returning to in-person instruction
- Loss of ADA hold harmless protection that was implemented during the pandemic
- Staff shortages
- Reliance on one-time funding
- Litigation costs: due process, COVID-19 exposure
- Requirements to provide more services to students in need

Maintaining stable relationships with the governing board and bargaining units is key, along with consistent dialogue on the return to base funding. Flexibility in bargaining agreements can be accomplished using options such as reopeners, single year contracts or contingency language. Risks can be diminished when LEAs follow best practices, including a structurally balanced budget, sufficient reserves, and fund balance (cash on hand).

New One-Time Funding Proposals

The May Revision includes several proposals that utilize one-time funding as outlined below.

California Community Schools Partnership Program

This program allocates \$3.0 billion in one-time Prop. 98 funding to establish new and expand existing community schools. This is a three-year competitive grant program with a plan to allocate 70% for new community schools and 30% to expand existing community schools. The grant requires a 50% match, and 25% of this required local contribution can be met with facilities usage. The application process will be determined by the Superintendent of Public Instruction and the State Board of Education by November 1, 2021.

Targeted Intervention Grant

This grant combines \$623 million of one-time Prop. 98 funding with \$2 billion from the federal trust fund for allocation to eligible LEAs in fiscal year 2021-22. Funds will be apportioned

proportionally based on the 2020-21 P-2 certification. Prop. 98 funds are available for expenditure from July 1, 2021 to June 30, 2024, but federal funds may be used for costs dating back to March 13, 2020. The use of federal funds must meet the requirements of each funding source, which includes \$671 million from ESSER II, \$154 million from GEER II, \$437 million from ESSER III discretionary state level reservation, and \$753 million from ESSER III state level reservation to address learning loss. All sources of funds for this grant can be used for the following purposes:

- Targeted and research-tested interventions to support student learning
- Small-group or one-on-one high-dose tutoring from trained professionals
- Opportunities for increased instructional time
- Intensive reengagement for students and families not fully participating in educational programming
- Increased supports for unduplicated students and students with disabilities
- Pupil supports to close learning gaps and address barriers to learning

In-Person Instruction Health & Safety Grant

This grant allocates \$2 billion of one-time Prop. 98 funds in fiscal year 2021-22 based on the 2020-21 P-2 certification. The funds can be used for expenditures from July 1, 2021, to June 30, 2023. Eligible LEAs include school districts, COEs, and classroom-based charter schools, as determined by the 2020-21 P-2 certification. The funding can be used for any purpose that supports health and safety in providing in-person instruction, including, but not limited to:

- COVID-19 testing and vaccine initiatives
- Contact tracing
- Personal protective equipment
- Sanitization and cleaning supplies for facilities and school buses
- Ventilation system upgrades
- Additional space for social distancing in classrooms
- Health and safety materials and equipment
- Salaries for in-person instruction, including nurses and custodial staff

Classified Food Service Employee Training and Kitchen Infrastructure

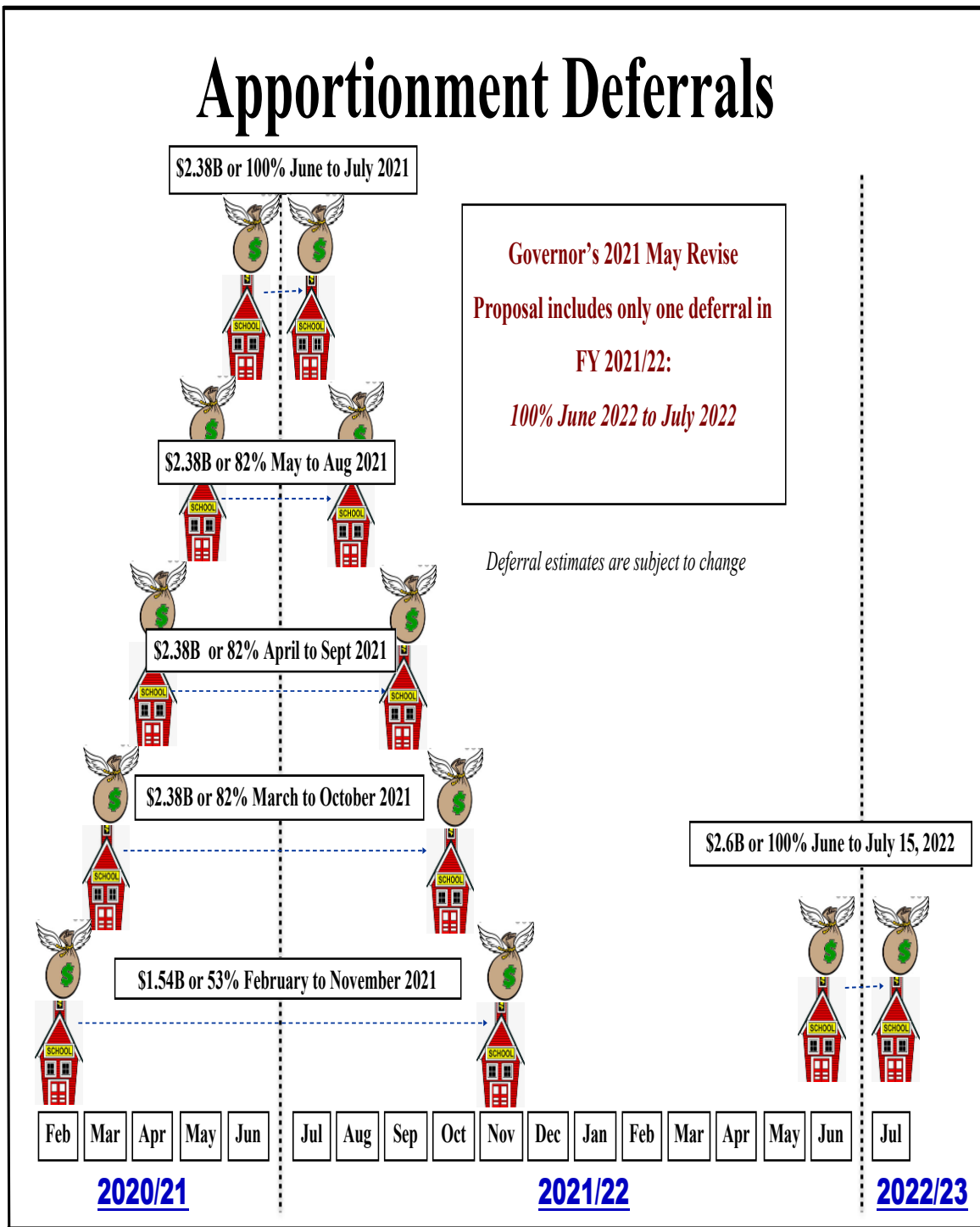
This program allocates \$100 million of one-time Prop. 98 funding for the 2021-22 fiscal year: \$80 million for kitchen infrastructure upgrades and \$20 million for training food service staff. For kitchen infrastructure, all LEAs will receive a base allocation of \$25,000, and the remainder of funds will be distributed proportionately to LEAs with at least 50% of students eligible for free and reduced-price meals. Allowable uses of these funds include cooking equipment, service equipment, refrigeration and storage, and food service transportation vehicles and equipment.

LEAs will receive their share of \$20 million for training based on their number of classified school employees in 2020-21. The minimum allocation will be \$2,000 and is to be used for food service staff to receive training on promoting nutritious foods, which includes training on food preparation, healthy food marketing, and changing the school lunchroom environment.

Summary

The Common Message is devised to assist LEAs in developing budgets and interim reports. How this information affects each LEA is unique. With this in mind, LEAs should evaluate their individual educational and financial risks. Special attention must be paid to multiyear projections and the contributing factors both within and outside the control of district decision makers. Most importantly, LEAs should focus on the potential funding cliff due to declining enrollment and its effects on the 2022-23 fiscal year. LEAs should consider preparing two sets of multiyear projection documents, one that includes the projected one-time dollars for official submission and one that excludes one-time funds, to allow the LEA to have a fiscal outlook that provides a clear view of ongoing revenue and expenditures.

Appendix A – Apportionment Deferrals Chart



Appendix B – Accounting for One-Time Funds

COVID-19 Accounting & Compliance Schedule

Program	SB98 Learning Loss Mitigation (LLM)			SB117 COVID-19 relief	Elementary & Secondary School Emergency Relief (ESSER)				AB86- In Person Instruction (IPI) and Expanded Learning Opportunities (ELO)		
	LLM	LLM	LLM		ESSER I	ESSER II	ESSER III	ESSER III - LLM	IPI	ELO	ELO paras
Source	Federal	Federal	State	State	Federal	Federal	Federal	Federal	State	State	State
Funding	GEER	CRF	Prop 98	Prop 98	CARES	CRSAA	ARP	ARP	Prop 98	Prop 98	Prop 98
Spending deadline	Sep-22	May-21	Jun-21	n/a	Sep-22	Sep-23	Sep-24	Sep-24	Aug-22	Aug-22	Aug-22
Resource	3215	3220	7420	7388	3210	3212	3213	3214	7422	7425	7426
Unearned Revenue/Fund Bal	U	U	F	F	U	U	U	U	U	F	F
SACS Revenue Code	8290	8290	8590	8590	8290	8290	8290	8290	8590	8590	8590
Federal requirements:											
Excess Interest earned	YES	NO			YES	YES	YES	YES			
Private School Equitable Services	YES	NO			YES	NO	NO	NO			
Supplement not supplant	NO	NO			NO	NO	NO	NO			
Maintenance of Effort	YES	NO			YES	YES	YES	YES			
NEW Maintenance of Equity	n/a	n/a			NO	NO	YES	YES			
Indirect Costs	YES	NO			YES	YES	YES	YES		NO	NO
Cash dependent on reporting	YES	NO			YES	YES	YES	YES			
State requirements:											
Plan required	Learning Continuity & Attendance Plan (in place of 2020-21 LCAP)								IPI Certification Due: June 1, 2021	Expanded Learning Opportunity Grant Plan Board Adoption by June 1, 2021	

COVID-19 Accounting & Timeline

Resource	Program Name	Fiscal Yr Funding	FROM		SPENDING PERIOD THROUGH					
			2019-20	2020-21	2020-21	2020-21	2022-23	2022-23	2023-24	2024-25
			13-Mar-20		31-May-21	30-Jun-21	31-Aug-22	30-Sep-22	9/30/2023	9/30/2024
7388	COVID-19	Prop 98								
3215	LLM	GEER								
3220	LLM	CRF								
7420	LLM	Prop 98								
3210	ESSER I	CARES								
3212	ESSER II	CRSAA								
3213	ESSER III	ARP								
3214	ESSER III - LLM	ARP								
7422	IPI	Prop 98								
7425	ELO	Prop 98								
7426	ELO paras	Prop 98								

Program	SB98 Learning Loss Mitigation			SB117 COVID-19	Elementary & Secondary School Emergency Relief			AB86- In Person Instruction (IPI) and Expanded Learning Opportunities		
	LLM	LLM	LLM		ESSER I	ESSER II	ESSER III	IPI	ELO	ELO paras
Source	Federal	Federal	State	State	Federal	Federal	Federal	State	State	State
Funding	GEER	CRF	Prop 98	Prop 98	CARES	CRSAA	ARP	Prop 98	Prop 98	Prop 98
Spending deadline	Sep-22	May-21	Jun-21	n/a	Sep-22	Sep-23	Sep-24	Aug-22	Aug-22	Aug-22
Resource	3215	3220	7420	7388	3210	3212	3213/3214	7422	7425	7426