

**WPUUSD**

**Board Packet**

**Part 2**

**6-22-21**

# WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

**MISSION STATEMENT:** Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

## DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

### SUBJECT:

2021-22 Western Placer Unified School District  
Adopted Budget

### AGENDA ITEM AREA:

Action

### REQUESTED BY:

Audrey Kilpatrick   
Assistant Superintendent, Business & Operations

### ENCLOSURES:

Yes

### DEPARTMENT:

Business Services

### FINANCIAL INPUT/SOURCE:

General Fund / Other Funds

### MEETING DATE:

June 22, 2021

### ROLL CALL REQUIRED:

No

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### BACKGROUND:

By June 30th of each year, the school district must adopt a budget for all funds for the ensuing fiscal year. Prior to adoption of the budget, the Board must conduct a public hearing. This is in accordance with state prescribed procedures for single budget adoption, which require that the budget be adopted and submitted to the County Office of Education on state required forms by June 30th. The 2021-22 Budget establishes expenditure authority for the district to conduct business in the coming year. This includes the Education Protection Account (Prop. 30) funds.

The proposed 2021-22 budget is based on the Governor's May Revision Budget Proposals, but also incorporates recommendations from the Placer County Office of Education. On Friday June 12, 2020 the Legislature passed a 2021-22 budget, referred to as a placeholder budget, without finalizing an agreement with the Governor. The Governor has until June 30, 2021 to work with the legislature to agree to a final budget. The final impact to the district will not be known until the State budget is signed. School districts have 45 days after the final State budget is signed to amend and resubmit their budget for any significant changes.

The Board is also holding a public hearing on June 22, 2021.

### RECOMMENDATION:

Administration recommends the Board adopt the 2021-22 Annual Budget as presented.

# WESTERN PLACER UNIFIED SCHOOL DISTRICT

## BOARD OF TRUSTEES

### 2021-22 Annual Budget Adoption

Per California Education Code 42127, on or before July 1 of each year, the governing Board of each school district shall adopt the budget for the subsequent fiscal year.

#### GENERAL FUND BUDGET ASSUMPTIONS:

##### Multi-Year Projections - Revenues and Expenditures

The 2021-22 budget assumptions are used to prepare the 2021-22 Adopted Budget and multi-year projections for 2022-23 and 2023-24 fiscal years. The multi-year projections provide a view of the current year (2020-21) budget, 2021-22 adopted budget and the next two years' budget plan (2022-23 and 2023-24). The multi-year projections are built with assumptions from most recent Governor's State 2021-22 May Revision proposals, PCOE Common Message, School Services of California, the State Dept. of Finance (DOF), FCMAT LCFF Calculator, federal funding projections and district trends and data.

	20/21 Estimated Actuals	21/22 Adopted	22/23 Projection	23/24 Projection	
<b>REVENUES</b>					
Enrollment	7,034	7,209	7,353	7,427	Oct CALPADS for 20/21, 21/22 = 19/20 Actual, 22/23 - 2% increase from 19/20 Actual, 23/24 - 1% increase from 22/23
ADA Yield	95.8%	96.0%	96.0%	96.0%	5 Yr Avg Historical Rates
ADA	6,966	6,966	7,080	7,151	Enrollment x ADA Yield
% Increase (Decrease) Enrollment	-2.4%	2.5%	2.0%	1.0%	See above
# Increase (Decrease) Enrollment	(175)	175	144	74	
Funded ADA (excl. County ADA)	6,947	6,947	7,061	7,132	20/21 & 21/22 Funded With 19/20 ADA. Hold Harmless
% Increase (Decrease) Funded ADA	0.0%	0.0%	1.6%	1.0%	
# Increase (Decrease) Funded ADA	0.00	0.00	114.43	70.61	20/21 & 21/22 Funded With 19/20 ADA. Hold Harmless
Statutory COLA %	2.31%	1.70%	2.48%	3.11%	Per SSC Dartboard
Effective Deficit Factor	0.00%	0.00%	0.00%	0.00%	Per SSC Dartboard
COLA Suspension	-2.31%	0.00%	0.00%	0.00%	Per SSC Dartboard
Prior Year COLA Recognition	0.00%	2.31%	0.00%	0.00%	Per SSC Dartboard
Funded COLA %	0.00%	5.07%	2.48%	3.11%	Per SSC Dartboard
Base Grant - Grades K-3	\$7,702	\$8,092	\$8,293	\$8,230	Per LCFF Calculator
Base Grant - Grades 4-6	\$7,818	\$8,214	\$8,418	\$8,679	Per LCFF Calculator
Base Grant - Grades 7-8	\$8,050	\$8,458	\$8,668	\$8,937	Per LCFF Calculator
Base Grant - Grades 9-12	\$9,329	\$9,802	\$10,045	\$10,357	Per LCFF Calculator
Grade Span Funding - K-3 CSR	\$801	\$842	\$863	\$890	Per LCFF Calculator
Grade Span Funding - Grades 9-12	\$243	\$255	\$261	\$269	Per LCFF Calculator
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%	Per LCFF Calculator
Concentration Grants	50%	50%	50%	50%	Per LCFF Calculator
Concentration Grant Threshold	55%	55%	55%	55%	Per LCFF Calculator
LCFF Gap Closed Percentage	100.00%	100.00%	100.00%	100.00%	Per LCFF Calculator
LCFF Entitlement per ADA (Inc Supp \$)	9,243	9,727	9,986	10,288	Per LCFF Calculator
LCFF Funding - Base	\$60,275,366	\$63,310,225	\$65,924,782	\$69,312,962	Per LCFF Calculator
Property Tax change	3.39%	3.00%	3.00%	3.00%	19-20 P-2 Property Taxes
Est. Property Taxes	\$54,721,735	\$56,363,387	\$58,054,289	\$59,795,917	19-20 P-2 Property Taxes
LCFF Supplemental Funds	\$4,114,422	\$4,448,714	\$4,780,344	\$4,977,690	Per LCFF Calculator
Federal Revenue	0%	0%	0%	0%	Per PCOE Common Message
Categorical COLA	0.00%	4.05%	2.48%	3.11%	Per PCOE Common Msg, SSC Dartboard
Transfers In	13,500	-	-	-	Transfer from Fund 40
Lottery Unrestricted/ADA	\$150.00	\$150.00	\$150.00	\$150.00	Per SSC Dartboard
Lottery Restricted/ADA	\$49.00	\$49.00	\$49.00	\$49.00	Per SSC Dartboard
Mandate Block Grant (grades K-8)	\$32.18	\$32.79	\$33.60	\$34.64	Per SSC Dartboard
Mandate Block Grant (grades 9-12)	\$61.94	\$63.17	\$64.74	\$66.75	Per SSC Dartboard

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEES  
2021-22 Annual Budget Adoption**

	20/21 Estimated Actuals	21/22 Adopted	22/23 Projection	23/24 Projection	
<b>EXPENDITURES</b>					
Certificated New Positions - FTE	5.0	3.4	2.0	3.0	Based on Enrollment & Staffing Projections
Cert. New Positions - New Schools	4.0	4.6	1.0	0.0	20/21 New Elementary, 21/22 New H.S.
Estimated Retire/Resignations - FTE	0.0	20.1	0.0	0.0	Based on Notifications
Reductions in Staffing - FTE	0.0	0.0	0.0	0.0	Based on Enrollment & Staffing Projections
Staffing Ratios:					
TK/Kindergarten	25:1	25:1	25:1	25:1	Per Contract - District-wide
1-3	25:1	25:1	25:1	25:1	Per Contract - District-wide
4-5	31:1	31:1	31:1	31:1	Per Contract
6-8	32:1	32:1	32:1	32:1	Per Contract
9-12	36:1	36:1	36:1	36:1	Per Contract
Certificated Step/Column	1.55%	1.55%	1.55%	1.55%	
Avg. teacher compensation	\$112,682	\$114,429	\$116,202	\$118,003	
Classified New Positions - FTE	1.3	0.0	0.0	0.0	
Classified New Positions - New Schools	4.2	10.5	2.0	0.5	20/21 New Elementary, 21/22 New H.S.
Estimated Retirements - FTE	0.0	0.0	0.0	0.0	
Reductions in Staffing - FTE	0.0	0.0	0.0	0.0	
Classified Step/Column	1.40%	1.40%	1.40%	1.40%	
Health Benefits per FTE	\$14,424	\$14,424	\$14,424	\$14,424	Contribution Capped
CalPERS Employer Rate	20.70%	22.91%	26.10%	27.10%	Per SSC Dartboard
Classified Total Statutory Benefits Rate	29.75%	33.14%	36.00%	36.40%	Assumes UI dec to .9% in 22-23, .3% in 23-24
CalSTRS Employer Rate	16.15%	16.92%	19.10%	19.10%	Per SSC Dartboard
Certificated Total Statutory Benefits Rate	19.00%	20.95%	22.80%	22.20%	Assumes UI dec to .9% in 22-23, .3% in 23-24
Transfers Out	\$25,360	\$256,881	\$569,410	\$604,266	Adult Ed (\$25k), Cafeteria (all years but 20-21)
Contribution to RRM	\$2,205,179	\$2,324,203	\$2,324,203	\$2,324,203	3% of GF 18-19 Expenditures-2019-20 (STRS On-Behalf Excluded 20/21)
Designated for Economic Uncertainty	3%	3%	3%	3%	
Site Allocations:					
Elementary	\$47.00	\$47.00	\$47.00	\$47.00	
Middle School	\$58.50	\$58.50	\$58.50	\$58.50	
High School	\$83.75	\$83.75	\$83.75	\$83.75	
Lottery per teacher	\$500	\$500	\$500	\$500	Per Contract

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEES  
2021-22 Annual Budget Adoption**

**PROPOSED BUDGET:**

The District's 2021-22 Adopted General Fund Budget is presented below:

	Adopted Budget		
	Unrestricted	2021-2022 Restricted	Combined
<b>Revenues</b>			
LCFF Funding - Base	63,310,225	1,171,658	64,481,883
LCFF Funding - Supplemental	4,448,714	-	4,448,714
Federal Revenue	-	2,450,016	2,450,016
State Revenue	1,358,942	5,036,819	6,395,761
Local Revenue	1,452,839	3,303,973	4,756,812
<b>Total Revenue</b>	<b>70,570,720</b>	<b>11,962,466</b>	<b>82,533,186</b>
<b>Expenditures</b>			
Certificated Salaries	30,448,884	6,408,470	36,857,354
Classified Salaries	6,775,353	4,579,199	11,354,552
Benefits	14,756,203	8,594,478	23,350,681
Books and Supplies	4,167,850	903,927	5,071,777
Other Services & Oper. Exp	5,070,105	3,062,777	8,132,882
Capital Outlay	20,000	40,000	60,000
Other Outgo 7xxx	25,000	1,997,140	2,022,140
Transfer of Indirect 73xx	(1,094,510)	973,234	(121,276)
<b>Total Expenditures</b>	<b>60,168,885</b>	<b>26,559,225</b>	<b>86,728,110</b>
Deficit/Surplus	10,401,835	(14,596,759)	(4,194,924)
Transfers In	-	-	-
Transfers out	(256,881)	-	(256,881)
Contributions to Restricted	(12,227,610)	12,227,610	-
<b>Net increase (decrease) in Fund Balance</b>	<b>(2,082,656)</b>	<b>(2,369,149)</b>	<b>(4,451,805)</b>
Beginning Balance	11,505,429	11,095,531	22,600,960
Audit Adj			
Prior Period Adjustment (Restatements)			
<b>Ending Fund Balance</b>	<b>9,422,773</b>	<b>8,726,382</b>	<b>18,149,155</b>
<b>Components of Ending Fund Balance</b>			
<b>Nonspendable:</b>			
Revolving Cash	5,000		5,000
<b>Restricted-Federal/State/Local Programs</b>			
Reserve - Designated Programs	-	8,726,382	8,726,382
<b>Unassigned/Unappropriated:</b>			
Reserve-Economic Uncertainty @ 3%	2,609,550		2,609,550
Reserve-Start Up - High School 21/22	-		-
Reserve-One-Time Science Adoption 20/21	400,000		400,000
Reserve-Charter Technical Assistance	257,487		257,487
<b>Reserve-Unassigned Economic Uncertainty surplus/(deficit)</b>	<b>6,150,736</b>		<b>6,150,736</b>
<b>Total Ending Fund Balance</b>	<b>9,422,773</b>	<b>8,726,382</b>	<b>18,149,155</b>

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEES  
2021-22 Annual Budget Adoption**

When reviewing the proposed 2021-22 adopted budget, it is helpful to identify changes from the 2019-20 Second Interim budget to year-end Estimated Actuals budget. Those changes are reflected in the table below and summarized in and reconciled with comments on the following pages.

	Second Interim 2020-2021 Combined	Estimated Actuals 2020-2021			Est Act Vs 2nd Interim 20-21 Variance	
		Unrestricted	Restricted	Combined		
<b>Revenues</b>						
LCFF Funding - Base	61,355,556	60,275,366	1,171,658	61,447,024	91,468	1
LCFF Funding - Supplemental	4,113,952	4,114,422	-	4,114,422	470	
Federal Revenue	9,085,214	-	14,184,992	14,184,992	5,099,778	2
State Revenue	7,009,980	1,322,622	10,372,252	11,694,874	4,684,894	3
Local Revenue	4,956,501	1,709,883	3,432,770	5,142,653	186,152	4
<b>Total Revenue</b>	<b>86,521,203</b>	<b>67,422,293</b>	<b>29,161,672</b>	<b>96,583,965</b>	<b>10,062,762</b>	
<b>Expenditures</b>						
Certificated Salaries	34,006,291	29,064,411	5,924,762	34,989,173	982,882	5
Classified Salaries	9,960,370	6,217,742	3,889,466	10,107,208	146,838	6
Benefits	20,123,582	13,019,909	7,439,650	20,459,559	335,977	7
Books and Supplies	9,347,133	4,976,607	5,647,833	10,624,440	1,277,307	8
Other Services & Oper. Exp	9,445,732	5,423,224	4,619,818	10,043,042	597,310	9
Capital Outlay	399,836	91,383	379,361	470,744	70,908	10
Other Outgo 7xxx	2,234,295	230,075	1,959,673	2,189,748	(44,547)	11
Transfer of Indirect 73xx	(5,758)	(1,014,500)	1,008,742	(5,758)	-	
<b>Total Expenditures</b>	<b>85,511,481</b>	<b>58,008,851</b>	<b>30,869,305</b>	<b>88,878,156</b>	<b>3,366,675</b>	
Deficit/Surplus	1,009,722	9,413,442	(1,707,633)	7,705,809	6,696,087	
Transfers In	13,500	13,500		13,500	-	
Transfers out	(25,360)	(25,360)		(25,360)	-	
Contributions to Restricted	-	(10,918,513)	10,918,513	-	-	
<b>Net increase (decrease) in Fund Balance</b>	<b>997,862</b>	<b>(1,516,931)</b>	<b>9,210,880</b>	<b>7,693,949</b>	<b>6,696,087</b>	
Beginning Balance	14,907,011	13,022,360	1,884,651	14,907,011	-	
Audit Adj					-	
Prior Period Adjustment (Restatements)					-	
<b>Ending Fund Balance</b>	<b>15,904,873</b>	<b>11,505,429</b>	<b>11,095,531</b>	<b>22,600,960</b>	<b>6,696,087</b>	
<b>Components of Ending Fund Balance</b>						
<b>Nonspendable:</b>						
Revolving Cash	5,000	5,000		5,000	-	
<b>Restricted-Federal/State/Local</b>						
Reserve - Designated Programs	3,369,573		11,091,531	11,091,531	7,721,958	
<b>Unassigned/Unappropriated:</b>						
Reserve-Economic Uncertainty @ 3%	2,566,105	2,667,105		2,667,105	101,000	
Reserve-Start Up - High School 21/22	1,500,000	1,258,641		1,258,641	(241,359)	
Reserve-One-Time Science Adoption	400,000	400,000		400,000	-	
Reserve-Charter Technical Assistance	262,088	260,951		260,951	(1,137)	
Reserve-Unassigned Economic Uncertainty surplus/(deficit)	7,802,107	6,909,412		6,909,412	(892,695)	
<b>Total Ending Fund Balance</b>	<b>15,904,873</b>	<b>11,505,429</b>	<b>11,095,531</b>	<b>22,600,960</b>	<b>6,696,087</b>	

# WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES 2021-22 Annual Budget Adoption

## Major Changes to Fund Balance since 20-21 Second Interim - 2020-21 Estimated Actuals

Budgeted Fund Balance Increase at Second Interim		\$997,862
<b>Revenues</b>		
Increase in Special Ed AB602 property tax revenues	\$ 90,000	1
Federal Revenue		
Elementary and Secondary School Relief III (ESSER III) funding	\$ 5,050,000	
Title IV allocation	50,000	
Reduction in federal special ed funds	(30,000)	
Medi-Cal Billing revenues (budgeted when received)	30,000	
Total Federal Revenue Changes	\$ 5,100,000	2
State Revenue		
Expanded Learning Opportunities (ELO) Grant	4,465,000	
Increase STRS on-behalf budget (nets to zero; no effect on fund balance)	200,000	
CAASPP and ELPAC revenues	20,000	
Total State Revenue changes	\$ 4,685,000	3
Local Revenue		
Actual TRANS interest vs budget	45,000	
Insurance reimbursements for claims	15,000	
Reimbursement from PCOE for preschool flooring replacement	20,000	
E-rate revenues	90,000	
Payments for lost/damaged Chromebooks	10,000	
SIG safety revenues	20,000	
Wellness revenues	15,000	
Special Education local revenues based on updated AB602 allocation	80,000	
Reduction in co-curricular revenues	(135,000)	
Eliminate payment to Fund 13 for uncollectible food sales revenues	10,000	
Facility use revenues (STAR)	5,000	
Miscellaneous revenues	10,000	
Total Local Revenue changes	\$ 185,000	4
<b>Total Change in Revenues</b>		<b>10,060,000</b>
<b>Expenditures</b>		
Certificated Salaries		
2020/21 salary settlement costs - retroactive to 7/1/20	915,000	
Increase in teacher sub/extra time budgets (mostly ESSER funds)	95,000	
Savings due to unfilled speech therapist position	(25,000)	
Miscellaneous	(5,000)	
Total Certificated Salaries changes	\$ 980,000	5
Classified Salaries		
2020/21 salary settlement costs - retroactive to 7/1/20	295,000	
Reduction in classified sub/OT budgets, including transportation, maintenance, special education, etc.	(40,000)	
Reduction in ASES staff salaries (due to unfilled vacancies) and extra time	(50,000)	
Savings in hiring Maintenance & Operations Director	(10,000)	
Savings from unfilled vacant positions	(45,000)	
Total Classified Salaries changes	\$ 150,000	6
Benefits		
2020/21 salary settlement costs - retroactive to 7/1/20	250,000	
Increase STRS on-behalf budget (nets to zero; no effect on fund balance)	200,000	
Classified salary and substitute budget reductions	(50,000)	
Health & Welfare budget changes (vacancies)	(50,000)	
Miscellaneous	(15,000)	
Total Benefits	\$ 335,000	7

# WESTERN PLACER UNIFIED SCHOOL DISTRICT

## BOARD OF TRUSTEES

### 2021-22 Annual Budget Adoption

**Expenditures (Continued)**

Books and Supplies			
Reduction in co-curricular budgets	(85,000)		
ESSER III / ELO program budget	550,000		
TBHS start-up expenses - one-time funds	205,000		
E-rate projects	95,000		
Net transfers from other objects (incl \$80k in ASSES)	125,000		
Title IV allocation	30,000		
Increase in Supplemental program expenditures	70,000		
Mandate block grant balance	275,000		
Miscellaneous	10,000		
Total Books and Supplies		\$ 1,275,000	8
Services & Other Operating Expenditures			
Decrease in nonpublic schools budget (reduced attendance)	(145,000)		
Reduction in co-curricular budgets	(50,000)		
Increase in legal budget	20,000		
Increase in utilities (esp. electricity)	170,000		
ESSER III / ELO program budget	505,000		
Title IV allocation	10,000		
TBHS start-up expenses - one-time funds	25,000		
Maintenance & Operations expenditures	45,000		
Net transfers to other objects	(25,000)		
Increase in property & liability insurance premium costs	25,000		
Cost of insurance claims (reimbursed by SIG)	15,000		
Miscellaneous	5,000		
Total Services and Other Operating Costs		\$ 600,000	9
Capital Outlay			
TBHS start-up expenses - one-time funds	30,000		
E-rate projects	10,000		
Maintenance & Operations equipment	5,000		
ESSER III / ELO program budget	25,000		
Total Capital Outlay		\$ 70,000	10
<b>Total Change in Expenditures</b>		<b>\$ 3,410,000</b>	
Transfers Out - Reduction in projected PCOE billback		(45,000)	11
		<i>Rounding</i>	
		(1,087)	
<b>Total Change in Budgeted Fund Balance</b>		<b>\$ 6,696,087</b>	



**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEES**

**2021-22 Annual Budget Adoption**

**Multi-Year Projections 2020-21, 2021-22 and 2022-23 Budget Years:**

The multi-year projections provide a view of the 2021-22 budget year and subsequent two years' budgets.

	<b>Adopted Budget 2021-2022 Combined</b>	<b>Projection 2022-23 Combined</b>	<b>Projection 2023-24 Combined</b>
<b>Revenues</b>			
LCFF Funding - Base	64,481,883	67,096,440	70,484,620
LCFF Funding - Supplemental	4,448,714	4,780,344	4,977,690
Federal Revenue	2,450,016	2,296,287	2,296,287
State Revenue	6,395,761	6,395,761	6,395,761
Local Revenue	4,756,812	4,756,812	4,756,812
<b>Total Revenue</b>	<b>82,533,186</b>	<b>85,325,644</b>	<b>88,911,170</b>
<b>Expenditures</b>			
Certificated Salaries	36,857,354	36,654,513	37,468,232
Classified Salaries	11,354,552	11,293,038	11,426,406
Benefits	23,350,681	23,791,554	24,291,422
Books and Supplies	5,071,777	5,071,777	5,071,777
Other Services & Oper. Exp	8,132,882	8,132,882	8,132,882
Capital Outlay	60,000	60,000	60,000
Other Outgo 7xxx	2,022,140	2,022,140	2,022,140
Transfer of Indirect 73xx	(121,276)	(121,276)	(121,276)
<b>Total Expenditures</b>	<b>86,728,110</b>	<b>86,904,628</b>	<b>88,351,583</b>
Deficit/Surplus	(4,194,924)	(1,578,984)	559,587
Transfers In	-	-	-
Transfers out	(256,881)	(569,410)	(604,266)
Contributions to Restricted	-	-	-
<b>Net increase (decrease) in Fund Balance</b>	<b>(4,451,805)</b>	<b>(2,148,394)</b>	<b>(44,679)</b>
Beginning Balance	22,600,960	18,149,155	16,000,761
Audit Adj			
Prior Period Adjustment (Restatements)			
<b>Ending Fund Balance</b>	<b>18,149,155</b>	<b>16,000,761</b>	<b>15,956,082</b>
<b>Components of Ending Fund Balance</b>			
<b>Nonspendable:</b>			
Revolving Cash	5,000	5,000	5,000
<b>Restricted-Federal/State/Local</b>			
Reserve - Designated Programs	8,726,382	9,035,710	9,328,611
<b>Unassigned/Unappropriated:</b>			
Reserve-Economic Uncertainty @ 3%	2,609,550	2,624,221	2,668,675
Reserve-Start Up - High School 21/22	-	-	-
Reserve-One-Time Science Adoption	400,000	400,000	400,000
Reserve-Charter Technical Assistance	257,487	257,487	257,487
Reserve - Additional LCFF Supplemental			
Increase Spending	0	307,354	480,054
<b>Reserve-Unassigned Economic</b>			
<b>Uncertainty surplus/(deficit)</b>	<b>6,150,736</b>	<b>3,370,989</b>	<b>2,816,254</b>
<b>Total Ending Fund Balance</b>	<b>18,149,155</b>	<b>16,000,761</b>	<b>15,956,082</b>

# WESTERN PLACER UNIFIED SCHOOL DISTRICT

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#### Multi-Year Projections 2021-22, 2022-23 and 2023-24 Budget Years:

The budget assumptions presented below are used to prepare the 2021-22 Budget and multi-year projections for 2022-23 and 2023-24 fiscal years. They also include assumptions provided by the PCOE Common Message, School Services of California's Financial Projection Dartboard, the State Dept. of Finance (DOF), FCMAT's LCFF Calculator, federal funding projections and district trends and data. Property taxes, state allocations, LCFF Funding estimates, new legislature, federal funding and budget projections, and ballot measures can all have a significant impact on revenue assumptions. The 2021-22 Adopted Budget also reflects the most recent Governor's 2021-22 May Revision proposals.

#### Local Control Funding Formula and Cost-of-Living Adjustment

With the release of the Governor's 2021-22 May Revision, the Department of Finance has revised estimates of the statutory cost-of-living adjustments (COLAs) for 2021-22 and future years. The table below illustrates the current 2020-21 budget year, proposed 2021-22 budget year and next three years:

	2020-21	2021-22	2022-23	2023-24	2024-25
Cost-of-Living Adjustment (COLA) – Mega COLA	0.00%	5.07%*	2.48%	3.11%	3.54%

\*Represents the 2021 statutory COLA of 1.70%, plus an additional 1.00%, compounded with the 2020-21 statutory COLA of 2.31%

#### Other State Programs

The Governor's May Revision proposal includes a cost-of-living adjustment (COLA) of 4.05% for the 2021-22 fiscal year for Special Education and a COLA of 1.70% for Child Nutrition and other State categorical programs.

#### CalSTRS and CalPERS Employer Contributions

Beginning in 2021–22, the CalSTRS Board has limited authority to increase or decrease rates by a maximum of 1% annually—not to exceed 20.25% of creditable compensation. The CalSTRS Board is set to exercise its new rate-setting authority in an action at its June 2021 meeting.

Adopted/projected CalSTRS rates are as follows:

Year	New Projected Employer Contribution Rate*
2021–22	16.92%*
2022–23	19.10%
2023–24	19.10%
2024–25	19.10%

\*2021–22 to be approved by CalSTRS Board on June 10, 2021

Note: All other rates beginning in 2022–23 through 2024-25 are projected rates

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Adopted/projected CalPERS rates are as follows:

<b>Year</b>	<b>New Projected Employer Contribution Rate*</b>
<b>2021–22</b>	<b>22.91%*</b>
<b>2022–23</b>	<b>26.10%</b>
<b>2023–24</b>	<b>27.10%</b>
<b>2024–25</b>	<b>27.70%</b>
<b>2025–26</b>	<b>27.80%</b>
<b>2026–27</b>	<b>27.60%</b>

\*2021–22 rate approved by CalPERS Board on April 19, 2021

Note: All other rates beginning in 2022–23 through 2026–27 are projected rates

The CalSTRS and CalPERS additional costs associated with the employer rates increase for the 2020-21 Estimated Actuals Budget, 2021-22 Adopted and the next two projected budget years are below:

	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-23</b>	<b>2023-24</b>
<b>STRS Additional Costs (Savings) Per Year</b>	<b>\$ (332,397)</b>	<b>\$ 283,802</b>	<b>799,068</b>	<b>0</b>
<b>PERS Additional Costs (Savings) Per Year</b>	<b>\$ 105,987</b>	<b>\$ 269,876</b>	<b>397,451</b>	<b>126,494</b>
	<b>\$ (226,410)</b>	<b>\$ 553,678</b>	<b>1,196,519</b>	<b>126,494</b>
<b>STRS Additional Costs - Cumulative (since 16/17)</b>	<b>\$ 1,584,134</b>	<b>\$ 1,867,936</b>	<b>2,667,004</b>	<b>2,667,004</b>
<b>PERS Additional Costs - Cumulative (since 16/17)</b>	<b>\$ 772,680</b>	<b>\$ 1,042,556</b>	<b>1,440,007</b>	<b>1,566,501</b>
	<b>\$ 2,356,814</b>	<b>\$ 2,910,492</b>	<b>4,107,011</b>	<b>4,233,505</b>

### **Property Taxes**

Property taxes revenues have grown moderately for each of the past 5 years. In 2019-20, property tax revenues increased about 2.7% over the prior year and they are expected to increase another 3.4% in 2020-21. Because of the current uncertain fiscal climate, we are assuming no change in property taxes for the 2021-22, 2022-23 and 2023-24 fiscal years until we see continued reliable increases in property tax receipts.

### **Enrollment and ADA**

While enrollment has decreased by 175 in 2020-21, mainly due to students moving out of the area, to another district or home schooling during the COVID-19 pandemic, we are projecting that for 2021-22, enrollment will increase to at least the 2019-20 level of 7,209. An additional 2.0% increase of 144 students to 7,353 is projected for 2022-23, and a 1.0% increase of 74 students, for a total enrollment of 7,427, is projected for 2023-24.

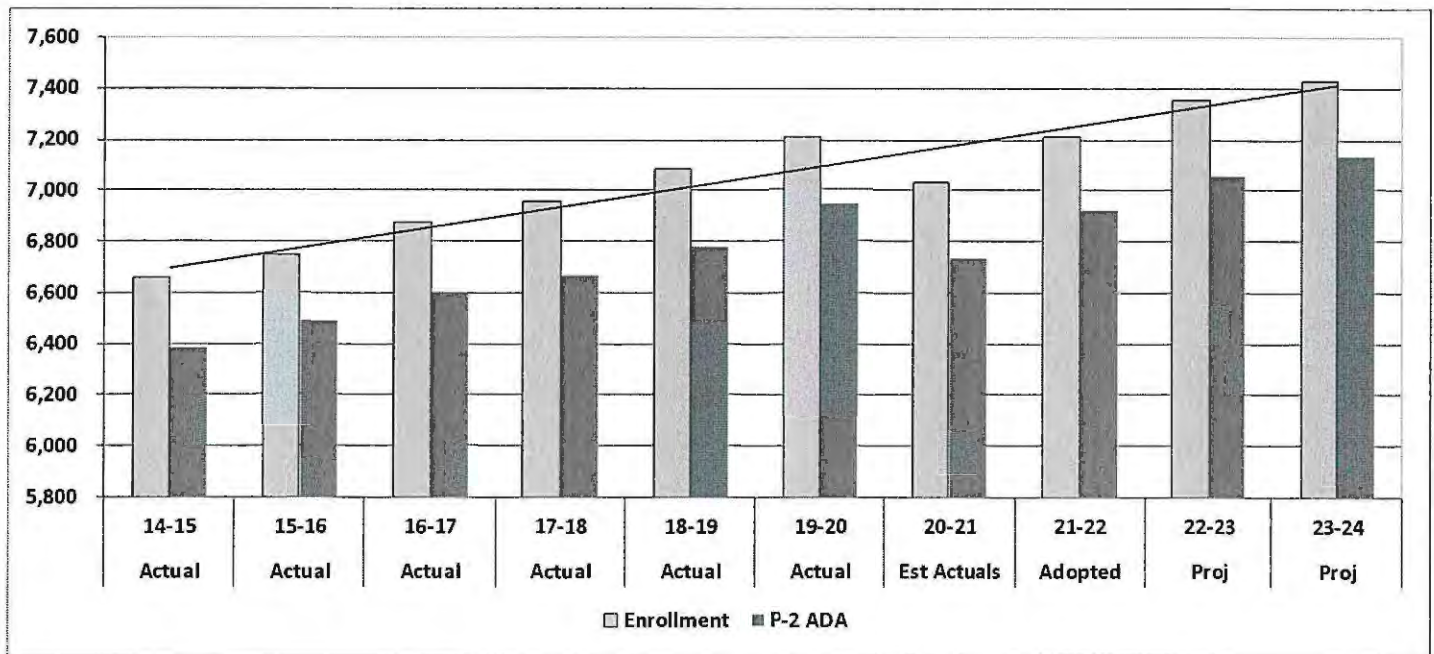
# WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES 2021-22 Annual Budget Adoption

If our actual 2021-22 enrollment and ADA do not exceed our 2019-20 ADA, we will be subject to the normal hold harmless provision, meaning we would again be funded in 2021-22 at 2019-20 ADA levels. Therefore, we are projecting our 2021-22 LCFF funding based on 2019-20 ADA of 6,947. For 2022-23, we are applying an ADA yield of 96.0%, which will result in ADA of 7,061--an increase of 114 ADA over 2021-22.

Enrollment and attendance information for the 2019/20 Unaudited Actuals, the current 2020-21 Estimated Actuals, 2021-22 Adopted budget year and the next two budget years are listed below.

	19/20 Unaudited Actuals	20/21 Estimated Actuals	21/22 Adopted	22/23 Projection	23/24 Projection
Enrollment	7,209	7,034	7,209	7,353	7,427
ADA Yield	96.4%	95.8%	96.0%	96.0%	96.0%
ADA	6,966	6,966	6,966	7,080	7,151
% Increase (Decrease) Enrollment	1.8%	-2.4%	2.5%	2.0%	1.0%
# Increase (Decrease) Enrollment	128	(175)	175	144	74
Funded ADA (excl. County ADA)	6,947	6,947	6,947	7,061	7,132
% Increase (Decrease) Funded ADA	N/A	0.0%	0.0%	1.6%	1.0%
# Increase (Decrease) Funded ADA	N/A	0.00	0.00	114.43	70.61

The following chart shows seven years of historical and three years of projected enrollment data:



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#### Contributions to Restricted Programs

Some categorical programs require contributions from the district unrestricted funds as the funding received does not cover the expenditures for that specific program. A summary of the change in contributions from 2020-21 Estimated Actuals Budget to 2021-22 Adopted Budget is presented below:

<b>Contributions to Restricted Programs</b>						
<b>2020-21 Estimated Actuals vs 21-22 Adopted Budget</b>						
<u>Program</u>	<u>Resource</u>		<u>21-22 Adopted</u>	<u>20-21 Est. Actuals</u>	<u>Change</u>	<u>Comments</u>
Special Ed-Basic Grant (PL94-142)	3310	*	\$2,192,681	\$1,827,204	\$365,477	Reduction in summer school budget, savings from position vacancies, reduction in sub budgets
Spec Ed Pre-School	3315	*	\$21,600	\$25,147	(\$3,547)	
Special Education	6500	*	\$8,039,126	\$7,210,983	\$828,143	Added 1.0 Behavior Analyst, 1.0 Occupational Therapist, and 1.0 Speech Therapist; step & column costs; negotiated salary schedule increases; increases in PERS and STRS rates
Routine Repair & Maintenance (RRM)	8150		\$2,324,203	\$2,205,179	\$119,024	20-21 budget is based on 18-19 actuals; 21-22 budget is based on 19-20 actuals. Actual contributions will be based on actual expenditures for each year.
RDA Funds - Facilities	9030		(\$350,000)	(\$350,000)	\$0	
Total Contribution to Restricted Programs			<u>\$12,227,610</u>	<u>\$10,918,513</u>	<u>\$1,309,097</u>	
Total Special Ed Contribution			<u>\$ 10,253,407</u>	<u>\$ 9,063,334</u>	<u>\$1,190,073</u>	

#### Contribution to Routine Repair & Maintenance (RRM)

The 2021-22 State-required contribution to RRM is funded through a combination of \$1,974,203 of unrestricted funds and \$350,000 of restricted RDA funds. The RRM contribution is budgeted at 3% of the District's 2019-20 expenditures and transfers out. The 2020-21 contribution will be recalculated at year-end based on 3% of actual 2020-21 general fund expenditures and transfers out, and adjusted accordingly.

#### Expenditures for Twelve Bridges High School

Included in the 2021-22 budget are startup and ongoing operational costs for the Twelve Bridges High School. We have included ongoing expenses for administration, office/clerical, custodial, grounds and cafeteria staffing along with any additional certificated support staffing as part of the operations of the school. Teaching staff has not been increased in 2021-22 budget year for the opening of the new high school, as increased revenues due to potential growth in enrollment have also not been included in the budget year. Other operating cost increases associated with TBHS are property and liability insurance and utilities. As we move through the opening year of TBHS, we will continue to adjust the budget for the appropriate operations of the high school.

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**Negotiations Update**

Negotiations for salary and benefits are completed for the 2020-21 and 2021-22 school years with all bargaining units, management, contract and confidential employees and are included in the 2020-21 Estimated Actuals Budget and 2021-22 Adopted Budget.

**Cash**

As a significant portion of our State funding is from property taxes and those payments are apportioned by the State only three times a year, the District must use short-term TRANS (Tax Revenue Anticipation Notes) borrowing to provide General Fund cash flow support during the remaining nine non-apportionment months.

In 2021-22, the District is using an \$8.6 million TRANS borrowing to provide cash flow support. Without a TRANS issuance, we historically experience a negative General Fund cash balance for the two to three months preceding our property tax payments each year in December. This is typical of districts that rely on property taxes to backfill LCFF funding. The District plans to continue to participate in TRANS borrowing for any fiscal years where the District General Fund is dependent upon cash flow needs.

The budget includes a proposal to pay off the full K-12 deferral, with the exception of June 2022, in 2021-22. The June to July deferral would continue.

**Components of Ending Fund Balance**

Details of the Components of Ending Fund Balance for 2021-22, 2022-23 and 2023-24 are listed below:

	<b>Adopted Budget 2021-2022 Combined</b>	<b>Projection 2022-23 Combined</b>	<b>Projection 2023-24 Combined</b>
<b>Ending Fund Balance</b>	<b>18,149,155</b>	<b>16,000,761</b>	<b>15,956,082</b>
<b>Components of Ending Fund Balance</b>			
<b>Nonspendable:</b>			
Revolving Cash	5,000	5,000	5,000
<b>Restricted-Federal/State/Local Programs</b>			
Reserve - Designated Programs	8,726,382	9,035,710	9,328,611
<b>Unassigned/Unappropriated:</b>			
<b>Reserve-Economic Uncertainty @ 3%</b>	<b>2,609,550</b>	<b>2,624,221</b>	<b>2,668,675</b>
Reserve-Start Up - High School 21/22	-	-	-
Reserve-One-Time Science Adoption 20/21	400,000	400,000	400,000
Reserve-Charter Technical Assistance	257,487	257,487	257,487
Reserve - Additional LCFF Supplemental Increase Spending	0	307,354	480,054
<b>Reserve-Unassigned Economic Uncertainty surplus/(deficit)</b>	<b>6,150,736</b>	<b>3,370,989</b>	<b>2,816,254</b>
<b>Total Ending Fund Balance</b>	<b>18,149,155</b>	<b>16,000,761</b>	<b>15,956,082</b>

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When reviewing the components of Ending Fund balance it is important to distinguish those amounts that are *non-spendable, restricted or unassigned/unappropriated*. For the 2021-22 budget year and next two budget years, the district is meeting the minimum 3% *Reserve for Economic Uncertainties*. Along with this reserve, the district is reserving funds for a one-time science textbook adoption, charter technical assistance, and a reserve for additional required supplemental funds spending increases. Amounts that are not specifically identified for designated uses as noted above are included in the *Reserve – Unassigned Economic Uncertainty Surplus*.

Placer County Office of Education and The Common Message continues to reinforce the need for adequate reserve levels. 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. Districts' attention should be on maximizing the use of the one-time federal CARES Act funds due to the restrictive nature of those funds for the 2020-21 fiscal year, thereby reserving local and unrestricted funds to address the potential impact of possible deteriorating revenues in 2021-22, 2022-23 and 2023-24.

## Other Funds Of The District – 2021-22 Adopted Budget

The district uses separate funds to identify and track fiscal activity related to separate enterprises. The Board adopts a budget each year for each fund. Each fund has been reviewed and budgets have been developed based on the fund needs for the 2021-22 school year. Budget revisions are made during the year at First Interim, Second Interim and Estimated Actuals reporting. Fund 52 - Debt Interest and Redemption Fund is not presented as there is no working budget in fund for the 2021-22 school year.

A summary of the fund balances is listed below:

	2021-22 ADOPTED BUDGET			
	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
<b>Fund 11 - Adult Education Fund</b>	\$ 22,908	\$ 112,000	\$ 112,000	\$ 22,908
<b>Fund 12 - Child Development Fund</b>	\$ 11,186	\$ -	\$ -	\$ 11,186
<b>Fund 13 - Cafeteria Fund</b>	\$ 395,788	\$ 1,924,521	\$ 2,236,111	\$ 84,198
<b>Fund 17 - Special Reserve for Other Than Capital Outlay</b>	\$ 723,056	\$ 3,000	\$ -	\$ 726,056
<b>Fund 21 - Building Fund</b>	\$ 2,351,264	\$ 305,536	\$ 305,636	\$ 2,351,164
<b>Fund 22 - Building Fund</b>	\$ 6,556,365	\$ -	\$ 1,833,116	\$ 4,723,249
<b>Fund 25 - Capital Facilities Fund</b>	\$ 1,787,785	\$ 1,503,500	\$ 1,073,266	\$ 2,218,019
<b>Fund 35 - County Schools Facilities Fund</b>	\$ 36,869	\$ 5,000	\$ -	\$ 41,869
<b>Fund 40 - Special Reserve for Capital Outlay Projects</b>	\$ 36,587	\$ -	\$ -	\$ 36,587
<b>Fund 49 - Debt Service Fund for Blended Component Units</b>	\$ 14,396,048	\$ 13,289,592	\$ 9,063,344	\$ 18,622,296
<b>Fund 71 - Retiree Benefit Fund</b>	\$ 7,389	\$ 125	\$ -	\$ 7,514
<b>Fund 73 - Foundation Private-Purpose Trust Fund</b>	\$ 167,580	\$ 2,500	\$ -	\$ 170,080

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The detail and purpose for all other funds are listed below and on the following pages:

**Fund 11 - Adult Education Fund**

Fund is used to account for all revenues and expenses for adult education programs.

**Beginning Fund Balance, July 1**

**Revenues & Transfers In**

**Expenses**

Salaries

Benefits

Supplies

Other Services, Outgo, Transfers Out

Total Expenses

Surplus (deficit)

**Ending Fund Balance, June 30,**

	<b>2020-21 Estimated Actual</b>	<b>2021-22 Adopted Budget</b>
<b>Beginning Fund Balance, July 1</b>	<b>22,908</b>	<b>22,908</b>
<b>Revenues &amp; Transfers In</b>	108,400	112,000
<b>Expenses</b>		
Salaries	60,294	63,794
Benefits	38,812	39,469
Supplies	1,709	1,627
Other Services, Outgo, Transfers Out	7,585	7,110
Total Expenses	108,400	112,000
Surplus (deficit)	-	-
<b>Ending Fund Balance, June 30,</b>	<b>22,908</b>	<b>22,908</b>

**Fund 12 - Child Development Fund**

Fund is used to account for all revenues and expenses to operate child development programs.

**Beginning Fund Balance, July 1**

**Revenues & Transfers In**

**Expenses**

Salaries

Benefits

Supplies

Other Services, Outgo, Transfers Out

Total Expenses

Surplus (deficit)

**Ending Fund Balance, June 30,**

	<b>2020-21 Estimated Actual</b>	<b>2021-22 Adopted Budget</b>
<b>Beginning Fund Balance, July 1</b>	11,186	11,186
<b>Revenues &amp; Transfers In</b>	-	-
<b>Expenses</b>		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	-	-
<b>Ending Fund Balance, June 30,</b>	<b>11,186</b>	<b>11,186</b>



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**Fund 13 - Cafeteria Fund**

Fund is used to account for all revenues and expenses to operate the food service program.

	<b>2020-21</b>	<b>2021-22</b>
	<b>Estimated Actual</b>	<b>Adopted Budget</b>
<b>Beginning Fund Balance, July 1</b>	<b>14,219</b>	<b>395,788</b>
Revenues	2,509,717	1,693,000
Transfers In	-	231,521
<b>Total Revenues &amp; Transfers In</b>	<b>2,509,717</b>	<b>1,924,521</b>
Expenses		
Salaries	718,816	857,032
Benefits	350,019	427,973
Supplies	1,018,278	667,190
Other Services, Capital Outlay, Transfer:	41,035	283,916
<b>Total Expenses</b>	<b>2,128,148</b>	<b>2,236,111</b>
Surplus (deficit)	381,569	(311,590)
<b>Ending Fund Balance, June 30,</b>	<b>395,788</b>	<b>84,198</b>

**Fund 17 - Special Reserve for Other Than Capital Outlay Projects**

Fund is used to account for special reserves such as new schools reserve and wetlands reserve.

	<b>2020-21</b>	<b>2021-22</b>
	<b>Estimated Actual</b>	<b>Adopted Budget</b>
<b>Beginning Fund Balance, July 1</b>	<b>720,056</b>	<b>723,056</b>
Revenues & Transfers In	3,000	3,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	-	-
<b>Total Expenses</b>	<b>-</b>	<b>-</b>
Surplus (deficit)	3,000	3,000
<b>Ending Fund Balance, June 30,</b>	<b>723,056</b>	<b>726,056</b>

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<b>Fund 21 - Building Fund</b>	<b>2020-21</b>	<b>2021-22</b>
Fund is used to account for proceeds from bond and other long term financing used for construction projects.	<b>Estimated Actual</b>	<b>Adopted Budget</b>
<b>Beginning Fund Balance, July 1</b>	<b>2,351,264</b>	<b>2,351,264</b>
Revenues & Transfers In	53,439,858	305,536
Expenses		
Salaries	285,114	208,549
Benefits	124,108	97,087
Supplies	2,643,482	-
Other Services, Capital Outlay, Transfer:	50,387,154	-
Total Expenses	53,439,858	305,636
Surplus (deficit)	-	(100)
<b>Ending Fund Balance, June 30,</b>	<b>2,351,264</b>	<b>2,351,164</b>

<b>Fund 22 - Building Fund</b>	<b>2020-21</b>	<b>2021-22</b>
Fund is used to account for proceeds from bond and other long term financing used for construction projects, Specifically bridge financing for State construction projects.	<b>Estimated Actual</b>	<b>Adopted Budget</b>
<b>Beginning Fund Balance, July 1</b>	<b>57,988,708</b>	<b>6,556,365</b>
Revenues & Transfers In	96,167	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Capital Outlay, Transfer:	51,528,510	1,833,116
Total Expenses	51,528,510	1,833,116
Surplus (deficit)	(51,432,343)	(1,833,116)
<b>Ending Fund Balance, June 30,</b>	<b>6,556,365</b>	<b>4,723,249</b>

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**Fund 25 - Capital Facilities Fund**

Fund is used to account for developer fee payments received from developers. Expenditures are made for Facilities department positions and student growth facility expenses. Any excess is transferred

	<b>2020-21</b>	<b>2021-22</b>
	<b>Estimated Actual</b>	<b>Adopted Budget</b>
<b>Beginning Fund Balance, July 1</b>	<b>358,389</b>	<b>1,787,785</b>
Revenues & Transfers In	2,525,229	1,503,500
Expenses		
Salaries	100,533	106,424
Benefits	40,725	45,842
Supplies	1,282	1,000
Other Services, Capital Outlay, Transfer:	953,293	920,000
Total Expenses	1,095,833	1,073,266
Surplus (deficit)	1,429,396	430,234
<b>Ending Fund Balance, June 30,</b>	<b>1,787,785</b>	<b>2,218,019</b>

**Fund 35 - County School Facilities Fund**

Fund receives apportionments from the State of California for new school facility construction and modernization projects. This fund also includes project savings balances designated by the board to be used on priority projects.

	<b>2020-21</b>	<b>2021-22</b>
	<b>Estimated Actual</b>	<b>Adopted Budget</b>
<b>Beginning Fund Balance, July 1</b>	<b>3,104,257</b>	<b>36,869</b>
Revenues & Transfers In	3,102,671	5,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Capital Outlay, Transfer:	6,170,059	-
Total Expenses	6,170,059	-
Surplus (deficit)	(3,067,388)	5,000
<b>Ending Fund Balance, June 30,</b>	<b>36,869</b>	<b>41,869</b>

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**Fund 40 - Special Reserve for Capital Outlay Projects**

Fund is used to account for the accumulation and expenditure of funds for capital outlay purposes.

	<b>2020-21 Estimated Actual</b>	<b>2021-22 Adopted Budget</b>
<b>Beginning Fund Balance, July 1</b>	<b>50,087</b>	<b>36,587</b>
Revenues & Transfers In	-	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	13,500	-
Total Expenses	13,500	-
Surplus (deficit)	(13,500)	-
<b>Ending Fund Balance, June 30,</b>	<b>36,587</b>	<b>36,587</b>

**Fund 49 - Debt Service Fund for Blended Component Units**

Fund is used to account for payment of principal and interest on long-term debt.

	<b>2020-21 Estimated Actual</b>	<b>2021-22 Adopted Budget</b>
<b>Beginning Fund Balance, July 1</b>	<b>8,735,852</b>	<b>14,396,048</b>
Revenues & Transfers In	12,855,546	13,289,592
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	7,195,350	9,063,344
Total Expenses	7,195,350	9,063,344
Surplus (deficit)	5,660,196	4,226,248
<b>Ending Fund Balance, June 30,</b>	<b>14,396,048</b>	<b>18,622,296</b>

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**Fund 71 - Retiree Benefit Fund**

Fund is used to account for postemployment benefit plan trust activity.

	<b>2020-21 Estimated Actual</b>	<b>2021-22 Adopted Budget</b>
<b>Beginning Fund Balance, July 1</b>	<b>7,264</b>	<b>7,389</b>
Revenues & Transfers In	125	125
Expenses		
Benefits	-	-
Other Services, Outgo, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	125	125
<b>Ending Fund Balance, June 30,</b>	<b>7,389</b>	<b>7,514</b>

**Fund 73 - Foundation Private-Purpose Trust Fund**

Fund is used to accounts for gifts and donations designated for student scholarships.

	<b>2020-21 Estimated Actual</b>	<b>2021-22 Adopted Budget</b>
<b>Beginning Fund Balance, July 1</b>	<b>165,080</b>	<b>167,580</b>
Revenues & Transfers In	2,500	2,500
Expenses		
Supplies	-	-
Other Services, Outgo, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	2,500	2,500
<b>Ending Fund Balance, June 30,</b>	<b>167,580</b>	<b>170,080</b>

ANNUAL BUDGET REPORT:  
July 1, 2021 Budget Adoption

Insert "X" in applicable boxes:



This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.



If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: Western Placer Unified School District

Date: June 21, 2021 10 am - 2 pm

Place: Google Meet

Date: June 22, 2021

Time: 07:00 PM

Adoption Date: June 25, 2021

Signed: \_\_\_\_\_

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

Contact person for additional information on the budget reports:

Name: Carrie Carlson

Telephone: (916) 645-6350

Title: Director of Business Services

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

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	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
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	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
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		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund	G	G
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		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Estimated Actuals	2021-22 Budget
MYP	Multiyear Projections - General Fund		GS
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	64,389,788.00	1,171,658.00	65,561,446.00	67,758,939.00	1,171,658.00	68,930,597.00	5.1%
2) Federal Revenue		8100-8299	0.00	14,184,992.00	14,184,992.00	0.00	2,450,016.00	2,450,016.00	-82.7%
3) Other State Revenue		8300-8599	1,322,622.00	10,372,252.00	11,694,874.00	1,358,942.00	5,036,819.00	6,395,761.00	-45.3%
4) Other Local Revenue		8600-8799	1,709,883.00	3,432,770.00	5,142,653.00	1,452,839.00	3,303,973.00	4,756,812.00	-7.5%
5) TOTAL REVENUES			67,422,293.00	29,161,672.00	96,583,965.00	70,570,720.00	11,962,466.00	82,533,186.00	-14.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	29,064,411.00	5,924,762.00	34,989,173.00	30,448,884.00	6,408,470.00	36,857,354.00	5.3%
2) Classified Salaries		2000-2999	6,217,742.00	3,889,466.00	10,107,208.00	6,775,353.00	4,579,199.00	11,354,552.00	12.3%
3) Employee Benefits		3000-3999	13,019,909.00	7,439,650.00	20,459,559.00	14,756,203.00	8,594,478.00	23,350,681.00	14.1%
4) Books and Supplies		4000-4999	4,976,607.00	5,647,833.00	10,624,440.00	4,167,850.00	903,927.00	5,071,777.00	-52.3%
5) Services and Other Operating Expenditures		5000-5999	5,423,224.00	4,619,818.00	10,043,042.00	5,070,105.00	3,062,777.00	8,132,882.00	-19.0%
6) Capital Outlay		6000-6999	91,383.00	379,361.00	470,744.00	20,000.00	40,000.00	60,000.00	-87.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	230,075.00	1,959,673.00	2,189,748.00	25,000.00	1,997,140.00	2,022,140.00	-7.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,014,500.00)	1,008,742.00	(5,758.00)	(1,094,510.00)	973,234.00	(121,276.00)	2006.2%
9) TOTAL EXPENDITURES			58,008,851.00	30,869,305.00	88,878,156.00	60,168,885.00	26,559,225.00	86,728,110.00	-2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			9,413,442.00	(1,707,633.00)	7,705,809.00	10,401,835.00	(14,596,759.00)	(4,194,924.00)	-154.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	13,500.00	0.00	13,500.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	25,360.00	0.00	25,360.00	256,881.00	0.00	256,881.00	912.9%
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%
Contributions		8980-8999	(10,918,513.00)	10,918,513.00	0.00	(12,227,610.00)	12,227,610.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(10,930,373.00)	10,918,513.00	(11,860.00)	(12,484,491.00)	12,227,610.00	(256,881.00)	2065.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,516,931.00)	9,210,880.00	7,693,949.00	(2,082,656.00)	(2,369,149.00)	(4,451,805.00)	-157.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	13,022,360.00	1,884,651.00	14,907,011.00	11,505,429.00	11,095,531.00	22,600,960.00	51.6%
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)			13,022,360.00	1,884,651.00	14,907,011.00	11,505,429.00	11,095,531.00	22,600,960.00	51.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,022,360.00	1,884,651.00	14,907,011.00	11,505,429.00	11,095,531.00	22,600,960.00	51.6%
2) Ending Balance, June 30 (E + F1e)			11,505,429.00	11,095,531.00	22,600,960.00	9,422,773.00	8,726,382.00	18,149,155.00	-19.7%
Components of Ending Fund Balance									
a) Nonspendable		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	4,860.00	4,000.00	8,860.00	0.00	0.00	0.00	-100.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	11,091,531.00	11,091,531.00	0.00	8,726,382.00	8,726,382.00	-21.3%
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									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments									
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,667,105.00	0.00	2,667,105.00	2,609,550.00	0.00	2,609,550.00	-2.2%
Unassigned/Unappropriated Amount		9790	8,828,464.00	0.00	8,828,464.00	6,808,223.00	0.00	6,808,223.00	-22.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
<b>G. ASSETS</b>								
1) Cash		9110	19,152,650.99	(6,449,927.09)	12,702,723.90			
a) in County Treasury		9111	0.00	0.00	0.00			
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00	0.00	0.00			
b) in Banks		9130	5,000.00	0.00	5,000.00			
c) in Revolving Cash Account		9135	0.00	0.00	0.00			
d) with Fiscal Agent/Trustee		9140	1,265.69	0.00	1,265.69			
e) Collections Awaiting Deposit		9150	0.00	0.00	0.00			
2) Investments		9200	62.73	228,565.63	228,628.36			
3) Accounts Receivable		9290	0.00	0.00	0.00			
4) Due from Grantor Government		9310	0.00	0.00	0.00			
5) Due from Other Funds		9320	0.00	0.00	0.00			
6) Stores		9330	4,860.00	4,000.00	8,860.00			
7) Prepaid Expenditures		9340	0.00	0.00	0.00			
8) Other Current Assets								
9) TOTAL ASSETS			19,163,839.41	(6,217,361.46)	12,946,477.95			
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>								
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00			
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00			
<b>I. LIABILITIES</b>								
1) Accounts Payable		9500	643,645.69	47,495.09	691,140.78			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	0.00	0.00	0.00			
4) Current Loans		9640	669,480.00	0.00	669,480.00			
5) Unearned Revenue		9650	0.00	0.00	0.00			
6) TOTAL LIABILITIES			1,313,125.69	47,495.09	1,360,620.78			
<b>J. DEFERRED INFLOWS OF RESOURCES</b>								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
TOTAL DEFERRED INFLOWS			0.00	0.00	0.00			
<b>K. FUND EQUITY</b>								
245								
Ending Fund Balance, June 30								

245

Description (G9 + H2) - (I6 + J2)	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)	
			17,850,713.72	(6,264,856.55)	11,585,857.17				

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment		8011	22,506,843.00	0.00	22,506,843.00	25,032,701.00	0.00	25,032,701.00	11.2%
State Aid - Current Year		8012	1,393,282.00	0.00	1,393,282.00	1,393,246.00	0.00	1,393,246.00	0.0%
Education Protection Account State Aid - Current Year		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years									
Tax Relief Subventions		8021	332,958.00	0.00	332,958.00	332,958.00	0.00	332,958.00	0.0%
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8029	27.00	0.00	27.00	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes									
County & District Taxes		8041	50,150,229.00	0.00	50,150,229.00	51,776,083.00	0.00	51,776,083.00	3.2%
Secured Roll Taxes		8042	1,157,366.00	0.00	1,157,366.00	1,170,621.00	0.00	1,170,621.00	1.1%
Unsecured Roll Taxes		8043	8,238.00	0.00	8,238.00	0.00	0.00	0.00	-100.0%
Prior Years' Taxes		8044	605,538.00	0.00	605,538.00	605,538.00	0.00	605,538.00	0.0%
Supplemental Taxes									
Education Revenue Augmentation Fund (ERAF)		8045	2,107,117.00	0.00	2,107,117.00	2,107,117.00	0.00	2,107,117.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	360,262.00	0.00	360,262.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			78,621,860.00	0.00	78,621,860.00	82,418,264.00	0.00	82,418,264.00	4.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(14,232,072.00)	0.00	(14,232,072.00)	(14,659,325.00)	0.00	(14,659,325.00)	3.0%
Property Taxes Transfers		8097	0.00	1,171,658.00	1,171,658.00	0.00	1,171,658.00	1,171,658.00	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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			64,389,788.00	1,171,658.00	65,561,446.00	67,758,939.00	1,171,658.00	68,930,597.00	5.1%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,211,406.00	1,211,406.00	0.00	1,211,424.00	1,211,424.00	0.0%
Special Education Discretionary Grants		8182	0.00	133,085.00	133,085.00	0.00	135,228.00	135,228.00	1.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		835,995.00	835,995.00		671,064.00	671,064.00	-19.7%
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		177,525.00	177,525.00		148,894.00	148,894.00	-16.1%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		107,632.00	107,632.00		66,581.00	66,581.00	-38.1%
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, 5530	8290		329,184.00	329,184.00		153,729.00	153,729.00	-53.3%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		38,770.00	38,770.00		45,227.00	45,227.00	16.7%
All Other Federal Revenue	All Other	8290	0.00	11,351,395.00	11,351,395.00	0.00	17,869.00	17,869.00	-99.8%
TOTAL, FEDERAL REVENUE			0.00	14,184,992.00	14,184,992.00	0.00	2,450,016.00	2,450,016.00	-82.7%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	285,021.00	0.00	285,021.00	292,847.00	0.00	292,847.00	2.7%
Lottery - Unrestricted and Instructional Materials		8560	1,016,358.00	304,216.00	1,320,574.00	1,044,852.00	341,318.00	1,386,170.00	5.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		510,186.00	510,186.00		439,395.00	439,395.00	-13.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		427,486.00	427,486.00		194,297.00	194,297.00	-54.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	21,243.00	9,130,364.00	9,151,607.00	21,243.00	4,061,809.00	4,083,052.00	-55.4%
TOTAL, OTHER STATE REVENUE			1,322,622.00	10,372,252.00	11,694,874.00	1,358,942.00	5,036,819.00	6,395,761.00	-45.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	350,000.00	350,000.00	0.00	350,000.00	350,000.00	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	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Interest		8660	915,330.00	0.00	915,330.00	489,839.00	0.00	489,839.00	-46.5%
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	10,900.00	0.00	10,900.00	40,000.00	0.00	40,000.00	267.0%
Interagency Services		8677	248,000.00	35,625.00	283,625.00	248,000.00	0.00	248,000.00	-12.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

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Description (50%) Adjustment	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)	
		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	510,653.00	123,635.00	634,288.00	650,000.00	30,463.00	680,463.00	7.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,923,510.00	2,923,510.00		2,923,510.00	2,923,510.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,709,883.00	3,432,770.00	5,142,653.00	1,452,839.00	3,303,973.00	4,756,812.00	-7.5%
TOTAL, REVENUES			67,422,293.00	29,161,672.00	96,583,965.00	70,570,720.00	11,962,466.00	82,533,186.00	-14.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	24,598,409.00	4,976,049.00	29,574,458.00	25,719,849.00	5,192,569.00	30,912,418.00	4.5%
Certificated Pupil Support Salaries		1200	1,420,501.00	310,050.00	1,730,551.00	1,432,467.00	544,478.00	1,976,945.00	14.2%
Certificated Supervisors' and Administrators' Salaries		1300	2,989,357.00	395,848.00	3,385,205.00	3,245,152.00	432,691.00	3,677,843.00	8.6%
Other Certificated Salaries		1900	56,144.00	242,815.00	298,959.00	51,416.00	238,732.00	290,148.00	-2.9%
TOTAL, CERTIFICATED SALARIES			29,064,411.00	5,924,762.00	34,989,173.00	30,448,884.00	6,408,470.00	36,857,354.00	5.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	299,246.00	2,149,553.00	2,448,799.00	110,387.00	2,628,539.00	2,738,926.00	11.8%
Classified Support Salaries		2200	1,915,912.00	726,899.00	2,642,811.00	2,287,071.00	812,892.00	3,099,963.00	17.3%
Classified Supervisors' and Administrators' Salaries		2300	562,082.00	632,568.00	1,194,650.00	623,772.00	790,204.00	1,413,976.00	18.4%
Clerical, Technical and Office Salaries		2400	2,935,639.00	279,706.00	3,215,345.00	3,192,161.00	283,631.00	3,475,792.00	8.1%
Other Classified Salaries		2900	504,863.00	100,740.00	605,603.00	561,962.00	63,933.00	625,895.00	3.4%
TOTAL, CLASSIFIED SALARIES			6,217,742.00	3,889,466.00	10,107,208.00	6,775,353.00	4,579,199.00	11,354,552.00	12.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,570,123.00	4,301,513.00	8,871,636.00	5,077,051.00	4,606,579.00	9,683,630.00	9.2%
PERS		3201-3202	1,199,635.00	711,088.00	1,910,723.00	1,419,087.00	914,022.00	2,333,109.00	22.1%
OASDI/Medicare/Alternative		3301-3302	890,295.00	366,484.00	1,256,779.00	952,663.00	429,951.00	1,382,614.00	10.0%
Health and Welfare Benefits		3401-3402	5,244,634.00	1,819,979.00	7,064,613.00	5,721,190.00	2,255,251.00	7,976,441.00	12.9%
Unemployment Insurance		3501-3502	17,278.00	5,189.00	22,467.00	447,538.00	129,950.00	577,488.00	2470.4%
Workers' Compensation		3601-3602	464,973.00	127,730.00	592,703.00	491,102.00	142,823.00	633,925.00	7.0%
OPEB, Allocated		3701-3702	171,979.00	0.00	171,979.00	181,798.00	0.00	181,798.00	5.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	460,992.00	107,667.00	568,659.00	465,774.00	115,902.00	581,676.00	2.3%
TOTAL, EMPLOYEE BENEFITS			13,019,909.00	7,439,650.00	20,459,559.00	14,756,203.00	8,594,478.00	23,350,681.00	14.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	726,594.00	607,504.00	1,334,098.00	300,000.00	311,318.00	611,318.00	-54.2%
Books and Other Reference Materials		4200	113,274.00	30,000.00	143,274.00	0.00	10,000.00	10,000.00	-93.0%
Materials and Supplies		4300	3,569,861.00	3,615,145.00	7,185,006.00	3,659,450.00	564,059.00	4,223,509.00	-41.2%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	566,878.00	1,395,184.00	1,962,062.00	208,400.00	18,550.00	226,950.00	-88.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			4,976,607.00	5,647,833.00	10,624,440.00	4,167,850.00	903,927.00	5,071,777.00	-52.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	88,894.00	225,519.00	314,413.00	79,999.00	43,197.00	123,196.00	-60.8%
Dues and Memberships		5300	51,293.00	1,368.00	52,661.00	49,876.00	800.00	50,676.00	-3.8%
Insurance		5400 - 5450	870,392.00	0.00	870,392.00	1,096,178.00	0.00	1,096,178.00	25.9%
Operations and Housekeeping Services		5500	2,158,317.00	14,520.00	2,172,837.00	2,295,700.00	11,000.00	2,306,700.00	6.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	235,337.00	278,882.00	514,219.00	99,325.00	112,145.00	211,470.00	-58.9%
Transfers of Direct Costs		5710	(456,810.00)	456,810.00	0.00	(510,694.00)	510,694.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,342,201.00	3,466,648.00	5,808,849.00	1,823,221.00	2,378,941.00	4,202,162.00	-27.7%
Communications		5900	133,600.00	176,071.00	309,671.00	136,500.00	6,000.00	142,500.00	-54.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,423,224.00	4,619,818.00	10,043,042.00	5,070,105.00	3,062,777.00	8,132,882.00	-19.0%

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	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	91,383.00	379,361.00	470,744.00	20,000.00	40,000.00	60,000.00	-87.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			91,383.00	379,361.00	470,744.00	20,000.00	40,000.00	60,000.00	-87.3%
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	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	1,959,673.00	1,959,673.00	0.00	1,997,140.00	1,997,140.00	1.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	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									
Other Debt Service - Principal		7439	205,075.00	0.00	205,075.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			230,075.00	1,959,673.00	2,189,748.00	25,000.00	1,997,140.00	2,022,140.00	-7.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,008,742.00)	1,008,742.00	0.00	(973,234.00)	973,234.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(5,758.00)	0.00	(5,758.00)	(121,276.00)	0.00	(121,276.00)	2006.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,014,500.00)	1,008,742.00	(5,758.00)	(1,094,510.00)	973,234.00	(121,276.00)	2006.2%
TOTAL, EXPENDITURES			58,008,851.00	30,869,305.00	88,878,156.00	60,168,885.00	26,559,225.00	86,728,110.00	-2.4%

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	13,500.00	0.00	13,500.00	0.00	0.00	0.00	-100.0%
(a) TOTAL INTERFUND TRANSFERS IN			13,500.00	0.00	13,500.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	231,521.00	0.00	231,521.00	New
Other Authorized Interfund Transfers Out		7619	25,360.00	0.00	25,360.00	25,360.00	0.00	25,360.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			25,360.00	0.00	25,360.00	256,881.00	0.00	256,881.00	912.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(10,918,513.00)	10,918,513.00	0.00	(12,227,610.00)	12,227,610.00	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			(10,918,513.00)	10,918,513.00	0.00	(12,227,610.00)	12,227,610.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(10,930,373.00)	10,918,513.00	(11,860.00)	(12,484,491.00)	12,227,610.00	(256,881.00)	2065.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	83,040.00	86,640.00	4.3%
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			83,040.00	86,640.00	4.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	60,294.00	63,794.00	5.8%
3) Employee Benefits		3000-3999	38,812.00	39,469.00	1.7%
4) Books and Supplies		4000-4999	1,709.00	1,627.00	-4.8%
5) Services and Other Operating Expenditures		5000-5999	1,827.00	1,000.00	-45.3%
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	5,758.00	6,110.00	6.1%
9) TOTAL, EXPENDITURES			108,400.00	112,000.00	3.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(25,360.00)	(25,360.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,360.00	25,360.00	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			25,360.00	25,360.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,908.00	22,908.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,908.00	22,908.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,908.00	22,908.00	0.0%
2) Ending Balance, June 30 (E + F1e)			22,908.00	22,908.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,908.00	22,908.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(20,048.79)		
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	11,987.44		
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			(8,061.35)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.18		
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			0.18		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			(8,061.53)		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
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	83,040.00	86,640.00	4.3%
<b>TOTAL, FEDERAL REVENUE</b>			83,040.00	86,640.00	4.3%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>83,040.00</b>	<b>86,640.00</b>	<b>4.3%</b>



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	28,316.00	29,469.00	4.1%
Clerical, Technical and Office Salaries		2400	12,062.00	14,000.00	16.1%
Other Classified Salaries		2900	19,916.00	20,325.00	2.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>60,294.00</b>	<b>63,794.00</b>	<b>5.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	12,237.00	14,331.00	17.1%
OASDI/Medicare/Alternative		3301-3302	4,612.00	4,880.00	5.8%
Health and Welfare Benefits		3401-3402	20,874.00	18,016.00	-13.7%
Unemployment Insurance		3501-3502	30.00	785.00	2516.7%
Workers' Compensation		3601-3602	814.00	861.00	5.8%
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	245.00	596.00	143.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>38,812.00</b>	<b>39,469.00</b>	<b>1.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,709.00	1,627.00	-4.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,709.00</b>	<b>1,627.00</b>	<b>-4.8%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,827.00	1,000.00	-45.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,827.00</b>	<b>1,000.00</b>	<b>-45.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	5,758.00	6,110.00	6.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,758.00	6,110.00	6.1%
TOTAL, EXPENDITURES			108,400.00	112,000.00	3.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	25,360.00	25,360.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			25,360.00	25,360.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			25,360.00	25,360.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	22,908.00	22,908.00
Total, Restricted Balance		22,908.00	22,908.00

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,186.00	11,186.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,186.00	11,186.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,186.00	11,186.00	0.0%
2) Ending Balance, June 30 (E + F1e)			11,186.00	11,186.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,186.00	11,186.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	20,075.69		
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			20,075.69		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	8,812.17		
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			8,812.17		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			11,263.52		



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

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

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	11,186.00	11,186.00
Total, Restricted Balance		11,186.00	11,186.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,271,521.00	1,437,000.00	-36.7%
3) Other State Revenue		8300-8599	236,253.00	76,000.00	-67.8%
4) Other Local Revenue		8600-8799	1,943.00	180,000.00	9164.0%
5) TOTAL, REVENUES			2,509,717.00	1,693,000.00	-32.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	718,816.00	857,032.00	19.2%
3) Employee Benefits		3000-3999	350,019.00	427,973.00	22.3%
4) Books and Supplies		4000-4999	1,018,278.00	667,190.00	-34.5%
5) Services and Other Operating Expenditures		5000-5999	35,731.00	43,750.00	22.4%
6) Capital Outlay		6000-6999	5,304.00	125,000.00	2256.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	115,166.00	New
9) TOTAL, EXPENDITURES			2,128,148.00	2,236,111.00	5.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			381,569.00	(543,111.00)	-242.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	231,521.00	New
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	231,521.00	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			381,569.00	(311,590.00)	-181.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,219.00	395,788.00	2683.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,219.00	395,788.00	2683.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,219.00	395,788.00	2683.5%
2) Ending Balance, June 30 (E + F1e)			395,788.00	84,198.00	-78.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	11,705.49	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	384,082.51	84,198.00	-78.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(54,502.12)		
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	11,705.49		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	1,342.00		
9) TOTAL, ASSETS			(41,454.63)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	13.00		
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			13.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(41,467.63)		



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	2,271,521.00	1,437,000.00	-36.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,271,521.00</b>	<b>1,437,000.00</b>	<b>-36.7%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	236,253.00	76,000.00	-67.8%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>236,253.00</b>	<b>76,000.00</b>	<b>-67.8%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	180,000.00	New
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,943.00	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,943.00</b>	<b>180,000.00</b>	<b>9164.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,509,717.00</b>	<b>1,693,000.00</b>	<b>-32.5%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	572,415.00	718,437.00	25.5%
Classified Supervisors' and Administrators' Salaries		2300	99,744.00	106,187.00	6.5%
Clerical, Technical and Office Salaries		2400	46,657.00	32,408.00	-30.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			718,816.00	857,032.00	19.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	116,975.00	148,914.00	27.3%
OASDI/Medicare/Alternative		3301-3302	52,995.00	64,233.00	21.2%
Health and Welfare Benefits		3401-3402	167,156.00	189,803.00	13.5%
Unemployment Insurance		3501-3502	347.00	10,328.00	2876.4%
Workers' Compensation		3601-3602	9,318.00	11,303.00	21.3%
OPEB, Allocated		3701-3702	21.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,207.00	3,392.00	5.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			350,019.00	427,973.00	22.3%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	36,894.00	69,720.00	89.0%
Noncapitalized Equipment		4400	3,000.00	40,000.00	1233.3%
Food		4700	978,384.00	557,470.00	-43.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,018,278.00	667,190.00	-34.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	46.00	2,000.00	4247.8%
Dues and Memberships		5300	736.00	750.00	1.9%
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	14,370.00	20,000.00	39.2%
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	19,579.00	20,000.00	2.2%
Communications		5900	1,000.00	1,000.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>35,731.00</b>	<b>43,750.00</b>	<b>22.4%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	5,304.00	125,000.00	2256.7%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,304.00</b>	<b>125,000.00</b>	<b>2256.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	115,166.00	New
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>115,166.00</b>	<b>New</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,128,148.00</b>	<b>2,236,111.00</b>	<b>5.1%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	231,521.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	231,521.00	New
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	231,521.00	New

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	381,568.51	81,684.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	2,514.00	2,514.00
Total, Restricted Balance		384,082.51	84,198.00

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,000.00	3,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	720,056.00	723,056.00	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			720,056.00	723,056.00	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			720,056.00	723,056.00	0.4%
2) Ending Balance, June 30 (E + F1e)			723,056.00	726,056.00	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	723,056.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	726,056.00	New
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	722,503.23		
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			722,503.23		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			722,503.23		



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,000.00</b>	<b>3,000.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>3,000.00</b>	<b>3,000.00</b>	<b>0.0%</b>

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

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	398,667.00	0.00	-100.0%
5) TOTAL, REVENUES			398,667.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	285,114.00	208,549.00	-26.9%
3) Employee Benefits		3000-3999	124,108.00	97,087.00	-21.8%
4) Books and Supplies		4000-4999	2,643,482.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	882,362.00	0.00	-100.0%
6) Capital Outlay		6000-6999	49,504,792.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,488,323.00	1,527,580.00	2.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			54,928,181.00	1,833,216.00	-96.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(54,529,514.00)	(1,833,216.00)	-96.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	53,137,358.00	305,536.00	-99.4%
b) Transfers Out		7600-7629	50,040,187.00	305,536.00	-99.4%
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			3,097,171.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(51,432,343.00)	(1,833,216.00)	-96.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	60,339,972.00	8,907,629.00	-85.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,339,972.00	8,907,629.00	-85.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,339,972.00	8,907,629.00	-85.2%
2) Ending Balance, June 30 (E + F1e)			8,907,629.00	7,074,413.00	-20.6%
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	8,907,629.00	7,074,413.00	-20.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	14,871,871.60		
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	2,208,722.30		
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			17,080,593.90		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	103.16		
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			103.16		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			17,080,490.74		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	398,667.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			398,667.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			398,667.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	267,168.00	190,415.00	-28.7%
Clerical, Technical and Office Salaries		2400	17,946.00	18,134.00	1.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>285,114.00</b>	<b>208,549.00</b>	<b>-26.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	57,022.00	46,445.00	-18.5%
OASDI/Medicare/Alternative		3301-3302	20,878.00	14,893.00	-28.7%
Health and Welfare Benefits		3401-3402	40,216.00	28,357.00	-29.5%
Unemployment Insurance		3501-3502	137.00	2,394.00	1647.4%
Workers' Compensation		3601-3602	3,565.00	2,550.00	-28.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,290.00	2,448.00	6.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>124,108.00</b>	<b>97,087.00</b>	<b>-21.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,136,619.00	0.00	-100.0%
Noncapitalized Equipment		4400	1,506,863.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,643,482.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,089.00	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%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	868,773.00	0.00	-100.0%
Communications		5900	2,500.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>882,362.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	170,191.00	0.00	-100.0%
Land Improvements		6170	78,314.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	48,961,166.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	295,121.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>49,504,792.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	1,488,323.00	1,527,580.00	2.6%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,488,323.00</b>	<b>1,527,580.00</b>	<b>2.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>54,928,181.00</b>	<b>1,833,216.00</b>	<b>-96.7%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	53,137,358.00	305,536.00	-99.4%
(a) TOTAL, INTERFUND TRANSFERS IN			53,137,358.00	305,536.00	-99.4%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	50,040,187.00	305,536.00	-99.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			50,040,187.00	305,536.00	-99.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			3,097,171.00	0.00	-100.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	8,907,629.00	7,074,413.00
Total, Restricted Balance		8,907,629.00	7,074,413.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,525,229.00	1,503,500.00	-40.5%
5) TOTAL, REVENUES			2,525,229.00	1,503,500.00	-40.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	100,533.00	106,424.00	5.9%
3) Employee Benefits		3000-3999	40,725.00	45,842.00	12.6%
4) Books and Supplies		4000-4999	1,282.00	1,000.00	-22.0%
5) Services and Other Operating Expenditures		5000-5999	153,293.00	120,000.00	-21.7%
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			295,833.00	273,266.00	-7.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,229,396.00	1,230,234.00	-44.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	800,000.00	800,000.00	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			(800,000.00)	(800,000.00)	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,429,396.00	430,234.00	-69.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	358,389.00	1,787,785.00	398.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			358,389.00	1,787,785.00	398.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			358,389.00	1,787,785.00	398.8%
2) Ending Balance, June 30 (E + F1e)			1,787,785.00	2,218,019.00	24.1%
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	1,787,785.00	2,218,019.00	24.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,975,863.29		
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			2,975,863.29		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,975,863.29		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,800.00	3,500.00	-7.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,511,429.00	1,500,000.00	-40.3%
Other Local Revenue					
All Other Local Revenue		8699	10,000.00	0.00	-100.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,525,229.00	1,503,500.00	-40.5%
<b>TOTAL, REVENUES</b>			2,525,229.00	1,503,500.00	-40.5%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	92,842.00	98,652.00	6.3%
Clerical, Technical and Office Salaries		2400	7,691.00	7,772.00	1.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			100,533.00	106,424.00	5.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	20,307.00	23,824.00	17.3%
OASDI/Medicare/Alternative		3301-3302	6,964.00	7,083.00	1.7%
Health and Welfare Benefits		3401-3402	11,127.00	11,308.00	1.6%
Unemployment Insurance		3501-3502	48.00	1,235.00	2472.9%
Workers' Compensation		3601-3602	1,260.00	1,322.00	4.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,019.00	1,070.00	5.0%
TOTAL, EMPLOYEE BENEFITS			40,725.00	45,842.00	12.6%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,282.00	1,000.00	-22.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,282.00	1,000.00	-22.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,020.00	5,000.00	-0.4%
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	39,000.00	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	109,273.00	115,000.00	5.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>153,293.00</b>	<b>120,000.00</b>	<b>-21.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>295,833.00</b>	<b>273,266.00</b>	<b>-7.6%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	800,000.00	800,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			800,000.00	800,000.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
<b>Proceeds</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(800,000.00)	(800,000.00)	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	1,787,785.00	2,218,019.00
Total, Restricted Balance		1,787,785.00	2,218,019.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,097,171.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	5,500.00	5,000.00	-9.1%
5) TOTAL, REVENUES			3,102,671.00	5,000.00	-99.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	72,888.00	0.00	-100.0%
6) Capital Outlay		6000-6999	3,000,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,072,888.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			29,783.00	5,000.00	-83.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,097,171.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,097,171.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,067,388.00)	5,000.00	-100.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,104,257.00	36,869.00	-98.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,104,257.00	36,869.00	-98.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,104,257.00	36,869.00	-98.8%
2) Ending Balance, June 30 (E + F1e)			36,869.00	41,869.00	13.6%
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	36,869.00	41,869.00	13.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(1,970,854.95)		
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			(1,970,854.95)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(1,970,854.95)		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	3,097,171.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			3,097,171.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,500.00	5,000.00	-9.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,500.00	5,000.00	-9.1%
<b>TOTAL, REVENUES</b>			3,102,671.00	5,000.00	-99.8%



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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	67,238.00	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	5,650.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>72,888.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,000,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,000,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,072,888.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,097,171.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,097,171.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(3,097,171.00)	0.00	-100.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
7710	State School Facilities Projects	36,869.00	41,869.00
Total, Restricted Balance		36,869.00	41,869.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,500.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,500.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,500.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,087.00	36,587.00	-27.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,087.00	36,587.00	-27.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,087.00	36,587.00	-27.0%
2) Ending Balance, June 30 (E + F1e)			36,587.00	36,587.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	36,587.00	36,587.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	36,775.18		
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			36,775.18		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			36,775.18		



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	13,500.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(13,500.00)	0.00	-100.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	36,587.00	36,587.00
Total, Restricted Balance		36,587.00	36,587.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,055,546.00	12,489,592.00	3.6%
5) TOTAL, REVENUES			12,055,546.00	12,489,592.00	3.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	39,548.00	38,400.00	-2.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,155,802.00	9,024,944.00	26.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,195,350.00	9,063,344.00	26.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,860,196.00	3,426,248.00	-29.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	800,000.00	800,000.00	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			800,000.00	800,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,660,196.00	4,226,248.00	-25.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,735,852.00	14,396,048.00	64.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,735,852.00	14,396,048.00	64.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,735,852.00	14,396,048.00	64.8%
2) Ending Balance, June 30 (E + F1e)			14,396,048.00	18,622,296.00	29.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,396,048.00	18,622,296.00	29.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	13,668,859.59		
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	21,372.91		
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			13,690,232.50		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			13,690,232.50		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	6,114,302.00	6,469,592.00	5.8%
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	40,000.00	20,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	5,901,244.00	6,000,000.00	1.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			12,055,546.00	12,489,592.00	3.6%
<b>TOTAL, REVENUES</b>			12,055,546.00	12,489,592.00	3.6%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	39,548.00	38,400.00	-2.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>39,548.00</b>	<b>38,400.00</b>	<b>-2.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	4,923,353.00	6,656,880.00	35.2%
Other Debt Service - Principal		7439	2,232,449.00	2,368,064.00	6.1%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>7,155,802.00</b>	<b>9,024,944.00</b>	<b>26.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,195,350.00</b>	<b>9,063,344.00</b>	<b>26.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	800,000.00	800,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			800,000.00	800,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			800,000.00	800,000.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	14,396,048.00	18,622,296.00
Total, Restricted Balance		14,396,048.00	18,622,296.00

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



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,530,768.62	5,530,768.62	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,530,768.62	5,530,768.62	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,530,768.62	5,530,768.62	0.0%
2) Ending Balance, June 30 (E + F1e)			5,530,768.62	5,530,768.62	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	5,530,768.62	5,530,768.62	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

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

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	5,530,768.62	5,530,768.62
Total, Restricted Balance		5,530,768.62	5,530,768.62

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	125.00	125.00	0.0%
5) TOTAL, REVENUES			125.00	125.00	0.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			125.00	125.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			125.00	125.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,264.00	7,389.00	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,264.00	7,389.00	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,264.00	7,389.00	1.7%
2) Ending Net Position, June 30 (E + F1e)			7,389.00	7,514.00	1.7%
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	7,389.00	7,514.00	1.7%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,291.98		
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			7,291.98		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			7,291.98		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	125.00	125.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>125.00</b>	<b>125.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>125.00</b>	<b>125.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

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

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			2,500.00	2,500.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	165,080.00	167,580.00	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			165,080.00	167,580.00	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			165,080.00	167,580.00	1.5%
2) Ending Net Position, June 30 (E + F1e)			167,580.00	170,080.00	1.5%
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	167,580.00	170,080.00	1.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	164,015.56		
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			164,015.56		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30					
(G10 + H2) - (I7 + J2)			164,015.56		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,500.00	2,500.00	0.0%
<b>TOTAL REVENUES</b>			2,500.00	2,500.00	0.0%

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

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

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

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

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6,946.71	6,946.71	6,946.71	6,946.71	6,946.71	6,946.71
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	6,946.71	6,946.71	6,946.71	6,946.71	6,946.71	6,946.71
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	18.97	18.97	18.97	18.97	18.97	18.97
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	18.97	18.97	18.97	18.97	18.97	18.97
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	6,965.68	6,965.68	6,965.68	6,965.68	6,965.68	6,965.68
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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



Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
1. Total Charter School Regular ADA						
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)	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
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)	0.00	0.00	0.00	0.00	0.00	0.00

ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
Object	Beginning Balances (Ref. Only)								
A. BEGINNING CASH		9,519,953.00	14,172,719.00	10,754,797.00	7,546,574.00	5,921,308.00	2,594,636.00	32,646,512.00	18,611,872.00
B. RECEIPTS									
8010-8019 LCHF/Revenue Limit Sources		1,251,635.00	1,251,635.00	2,601,255.00	2,252,943.00	2,252,943.00	2,601,255.00	2,252,943.00	2,252,943.00
8020-8079 Principal Apportionment		33,828.00			1,021,277.00	41,598.00	28,484,842.00	1,186.00	96.00
8080-8099 Property Taxes					(1,057,244.00)	(1,040,780.00)	(1,040,780.00)	(1,040,780.00)	(1,040,780.00)
8100-8299 Miscellaneous Funds		19,808.00	3,175.00	10,525.00	134,330.00	5,284.00	19,090.00	628,169.00	
8300-8599 Federal Revenue				303,498.00	177,924.00	447,293.00	596,864.00	11,619.00	
8600-8799 Other State Revenue		320,736.00	366,974.00		408,803.00	279,355.00	587,562.00	370,311.00	1,059,291.00
8910-8929 Other Local Revenue									
8910-8929 Interfund Transfers In									
8930-8979 All Other Financing Sources									
TOTAL RECEIPTS		1,626,007.00	841,199.00	1,544,592.00	2,938,033.00	1,985,893.00	31,228,833.00	2,212,863.00	2,271,550.00
C. DISBURSEMENTS									
1000-1999 Certificated Salaries		2,813,078.00	2,970,306.00	3,017,145.00	3,040,304.00	3,121,378.00	150,519.00	6,073,366.00	3,036,045.00
2000-2999 Classified Salaries		815,638.00	913,793.00	913,571.00	959,066.00	964,085.00	111,357.00	1,751,230.00	928,057.00
3000-3999 Employee Benefits		1,610,820.00	1,632,431.00	1,662,919.00	1,674,957.00	1,636,969.00	84,458.00	3,266,133.00	1,659,689.00
4000-4999 Books and Supplies		81,665.00	378,071.00	391,570.00	194,112.00	177,354.00	133,681.00	203,400.00	95,521.00
5000-5999 Services		562,073.00	773,625.00	623,210.00	479,915.00	590,100.00	424,611.00	709,967.00	475,573.00
6000-6599 Capital Outlay		435.00	366.00		446.00	8,777.00	11,613.00	20,519.00	1,235.00
7000-7499 Other Outgo		194,112.00		898.00	(18,450.00)	9,939.00			
7600-7629 Interfund Transfers Out									
All Other Financing Uses									
TOTAL DISBURSEMENTS		6,077,821.00	6,668,592.00	6,612,627.00	6,330,370.00	6,508,602.00	916,239.00	12,024,615.00	6,196,120.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury									
Accounts Receivable		2,614,425.00	2,476,673.00	2,194,511.00	3,877,446.00	1,188,706.00	26,117.00	77,138.00	42,177.00
Due From Other Funds									
Stores									
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
SUBTOTAL	0.00	2,614,425.00	2,476,673.00	2,194,511.00	3,877,446.00	1,188,706.00	26,117.00	77,138.00	42,177.00
Liabilities and Deferred Inflows									
Accounts Payable		2,109,845.00	67,202.00	334,699.00	2,110,375.00	(7,531.00)	286,835.00	26.00	(30,061.00)
Due To Other Funds									
Current Loans		(8,600,000.00)						4,300,000.00	
Unearned Revenues									
Deferred Inflows of Resources									
SUBTOTAL	0.00	(6,490,155.00)	67,202.00	334,699.00	2,110,375.00	(7,531.00)	286,835.00	4,300,026.00	(30,061.00)
Nonoperating									
Suspense Clearing		0.00							
TOTAL BALANCE SHEET ITEMS	0.00	9,104,580.00	2,409,471.00	1,859,812.00	1,767,071.00	1,196,237.00	(260,718.00)	(4,222,888.00)	72,238.00
E. NET INCREASE/DECREASE (B - C + D)		4,652,766.00	(3,417,922.00)	(3,208,223.00)	(1,625,265.00)	(3,326,672.00)	30,051,876.00	(14,034,640.00)	(3,852,332.00)
F. ENDING CASH (A + E)		14,172,719.00	10,754,797.00	7,546,574.00	5,921,308.00	2,594,636.00	32,646,512.00	18,611,872.00	14,759,540.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		14,759,540.00	9,757,616.00	21,613,028.00	16,457,714.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,601,255.00	2,252,943.00	2,252,943.00	2,601,255.00		(1.00)	26,425,947.00	26,425,947.00
Property Taxes	8020-8079	20,148,877.00	53,247.00	53,247.00	6,207,366.00			55,992,317.00	55,992,317.00
Miscellaneous Funds	8080-8099	(2,015,497.00)	(1,008,051.00)	(1,008,051.00)	(2,073,848.00)			(13,487,667.00)	(13,487,667.00)
Federal Revenue	8100-8299	56,066.00	24,936.00	14,187.00	1,534,447.00		(1.00)	2,450,016.00	2,450,016.00
Other State Revenue	8300-8599	843,967.00			4,014,596.00			6,395,761.00	6,395,761.00
Other Local Revenue	8600-8799	310,428.00	298,840.00	250,834.00	523,678.00			4,756,812.00	4,756,812.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		952,252.00	22,561,512.00	1,563,180.00	12,807,494.00	0.00	(2.00)	82,533,186.00	82,533,186.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,069,848.00	3,079,380.00	3,080,689.00	3,405,296.00			36,857,354.00	36,857,354.00
Classified Salaries	2000-2999	963,752.00	950,896.00	933,049.00	1,150,039.00		(1.00)	11,354,552.00	11,354,552.00
Employee Benefits	3000-3999	1,676,491.00	1,667,690.00	1,663,506.00	5,114,618.00			23,350,681.00	23,350,681.00
Books and Supplies	4000-4999	277,089.00	192,907.00	275,485.00	2,670,944.00		(2.00)	5,071,777.00	5,071,777.00
Services	5000-5999	441,532.00	534,224.00	715,931.00	1,802,120.00		1.00	8,132,882.00	8,132,882.00
Capital Outlay	6000-6599	4,510.00	337.00		8,447.00		1.00	60,000.00	60,000.00
Other Outgo	7000-7499			29,848.00	1,684,517.00			1,900,864.00	1,900,864.00
Interfund Transfers Out	7600-7629				256,881.00			256,881.00	256,881.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		6,433,222.00	6,425,434.00	6,698,488.00	16,092,862.00	0.00	(1.00)	86,984,991.00	86,984,991.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299	21,312.00	38,578.00	22,504.00	(6,290,427.00)		1.00	6,289,161.00	6,289,161.00
Due From Other Funds	9310							0.00	0.00
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
Deferred Outflows of Resources	9490				0.00			0.00	0.00
SUBTOTAL		21,312.00	38,578.00	22,504.00	(6,290,427.00)	0.00	1.00	6,289,161.00	6,289,161.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(457,734.00)	19,244.00	42,490.00	(4,475,388.00)			2.00	2.00
Due To Other Funds	9610							0.00	0.00
Current Loans	9640		4,300,000.00					0.00	0.00
Unearned Revenues	9650							0.00	0.00
Deferred Inflows of Resources	9690							0.00	0.00
SUBTOTAL		(457,734.00)	4,319,244.00	42,490.00	(4,475,388.00)	0.00	0.00	2.00	2.00
Nonoperating									
Suspense Clearing	9910							0.00	0.00
TOTAL BALANCE SHEET ITEMS		479,046.00	(4,280,666.00)	(19,986.00)	(1,815,039.00)	0.00	1.00	6,289,159.00	6,289,159.00
E. NET INCREASE/DECREASE (B - C + D)		(5,001,924.00)	11,855,412.00	(5,155,314.00)	(5,100,407.00)	0.00	0.00	1,837,354.00	(4,451,805.00)
F. ENDING CASH (A + E)		9,757,616.00	21,613,028.00	16,457,714.00	11,357,307.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								11,357,307.00	



	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF			JUNE							
A. BEGINNING CASH			11,357,307.00	20,122,541.00	14,816,851.00	9,785,907.00	6,324,602.00	2,046,539.00	32,238,048.00	16,580,535.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment										
Property Taxes										
Miscellaneous Funds										
Federal Revenue										
Other State Revenue										
Other Local Revenue										
Interfund Transfers In										
All Other Financing Sources										
TOTAL RECEIPTS			1,326,800.00	1,326,800.00	2,742,248.00	2,388,240.00	2,388,240.00	2,742,248.00	2,388,240.00	2,388,240.00
C. DISBURSEMENTS			34,842.00			1,021,277.00	41,598.00	28,484,842.00	1,186.00	96.00
Certificated Salaries										
Classified Salaries										
Employee Benefits										
Books and Supplies										
Services										
Capital Outlay										
Other Outgo										
Interfund Transfers Out										
All Other Financing Uses										
TOTAL DISBURSEMENTS			18,565.00	2,976.00	(1,370,686.00)	(1,057,244.00)	(1,040,780.00)	(1,040,780.00)	(1,051,365.00)	(1,040,780.00)
D. BALANCE SHEET ITEMS			320,736.00	366,974.00	303,498.00	177,924.00	447,293.00	596,864.00	11,619.00	
Assets and Deferred Outflows										
Cash Not In Treasury										
Accounts Receivable										
Due From Other Funds										
Stores										
Prepaid Expenditures										
Other Current Assets										
Deferred Outflows of Resources										
SUBTOTAL			1,700,943.00	916,165.00	1,684,924.00	3,054,901.00	2,120,658.00	31,368,628.00	2,308,745.00	2,406,847.00
Liabilities and Deferred Inflows										
Accounts Payable										
Due To Other Funds										
Current Loans										
Unearned Revenues										
Deferred Inflows of Resources										
SUBTOTAL			2,797,597.00	2,953,959.00	3,000,540.00	3,023,572.00	3,104,200.00	149,691.00	6,039,941.00	3,019,336.00
Nonoperating			811,219.00	908,843.00	908,622.00	953,890.00	959,862.00	110,754.00	1,741,742.00	923,029.00
Suspense Clearing			1,641,233.00	1,663,252.00	1,694,316.00	1,706,581.00	1,667,876.00	86,053.00	3,327,799.00	1,691,024.00
TOTAL BALANCE SHEET ITEMS			81,665.00	378,071.00	391,570.00	194,112.00	177,354.00	133,681.00	203,400.00	95,521.00
E. NET INCREASE/DECREASE (B - C + D)			562,073.00	773,625.00	623,210.00	479,915.00	590,100.00	424,611.00	709,967.00	475,573.00
F. ENDING CASH (A + E)			435.00	366.00	3,314.00	446.00	8,777.00	11,613.00	20,519.00	1,235.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS			194,112.00	898.00		(18,450.00)	9,939.00			
TOTAL			6,088,334.00	6,678,116.00	6,622,470.00	6,340,066.00	6,517,108.00	916,403.00	12,043,368.00	6,205,718.00
9111-9199										
9200-9299			3,262,469.00	523,462.00	241,300.00	1,924,235.00	110,855.00	26,117.00	77,138.00	42,177.00
9310										
9320										
9330										
9340										
9490										
SUBTOTAL			0.00	523,462.00	241,300.00	1,924,235.00	110,855.00	26,117.00	77,138.00	42,177.00
Liabilities and Deferred Inflows										
Accounts Payable										
Due To Other Funds										
Current Loans										
Unearned Revenues										
Deferred Inflows of Resources										
SUBTOTAL			2,109,844.00	67,201.00	334,698.00	2,110,375.00	(7,532.00)	286,833.00	28.00	(30,060.00)
Nonoperating			(12,000,000.00)						6,000,000.00	
Suspense Clearing										
TOTAL BALANCE SHEET ITEMS			0.00	67,201.00	334,698.00	2,110,375.00	(7,532.00)	286,833.00	6,000,028.00	(30,060.00)
E. NET INCREASE/DECREASE (B - C + D)			13,152,625.00	456,261.00	(93,398.00)	(186,140.00)	118,387.00	(260,716.00)	(5,922,890.00)	72,237.00
F. ENDING CASH (A + E)			8,765,234.00	(5,305,690.00)	(5,030,944.00)	(3,461,305.00)	(4,278,063.00)	30,191,509.00	(15,657,513.00)	(3,726,634.00)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS			20,122,541.00	14,816,851.00	9,785,907.00	6,324,602.00	2,046,539.00	32,238,048.00	16,580,535.00	12,853,901.00

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>A. BEGINNING CASH</b>	JUNE	12,853,901.00	7,979,915.00	18,259,670.00	13,229,365.00				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,742,248.00	2,388,240.00	2,388,240.00	2,742,248.00			27,952,032.00	27,952,032.00
Property Taxes	8020-8079		20,148,877.00	53,247.00	7,886,122.00			57,672,087.00	57,672,087.00
Miscellaneous Funds	8080-8099	(2,015,487.00)	(1,008,051.00)	(1,008,051.00)	(2,333,516.00)			(13,747,335.00)	(13,747,335.00)
Federal Revenue	8100-8299	52,548.00	23,371.00	13,297.00	1,438,167.00			2,296,287.00	2,296,287.00
Other State Revenue	8300-8599		843,967.00		4,014,596.00			6,395,761.00	6,395,761.00
Other Local Revenue	8600-8799	310,428.00	298,840.00	250,834.00	523,678.00			4,756,812.00	4,756,812.00
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
<b>TOTAL RECEIPTS</b>		1,089,727.00	22,695,244.00	1,687,567.00	14,271,295.00	0.00	0.00	85,325,644.00	85,325,644.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	3,052,953.00	3,062,433.00	3,063,735.00	3,386,556.00			36,654,513.00	36,654,513.00
Classified Salaries	2000-2999	958,530.00	945,745.00	927,994.00	1,143,808.00			11,293,038.00	11,293,038.00
Employee Benefits	3000-3999	1,708,144.00	1,699,177.00	1,694,914.00	5,211,185.00			23,791,554.00	23,791,554.00
Books and Supplies	4000-4999	277,089.00	192,907.00	275,465.00	2,670,944.00		(2.00)	5,071,777.00	5,071,777.00
Services	5000-5999	441,532.00	534,224.00	715,931.00	1,802,120.00		1.00	8,132,882.00	8,132,882.00
Capital Outlay	6000-6599	4,510.00	337.00		8,447.00		1.00	60,000.00	60,000.00
Other Outgo	7000-7499			29,848.00	1,684,517.00			1,900,864.00	1,900,864.00
Interfund Transfers Out	7600-7629				569,410.00			569,410.00	569,410.00
All Other Financing Uses	7630-7699								
<b>TOTAL DISBURSEMENTS</b>		6,442,758.00	6,434,823.00	6,707,887.00	16,476,987.00	0.00	0.00	87,474,038.00	87,474,038.00
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299	21,312.00	38,578.00	22,504.00	(3,689,172.00)			2,600,975.00	2,600,975.00
Due From Other Funds	9310								0.00
Stores	9320								0.00
Prepaid Expenditures	9330								0.00
Other Current Assets	9340								0.00
Deferred Outflows of Resources	9490								0.00
<b>SUBTOTAL</b>		21,312.00	38,578.00	22,504.00	(3,689,172.00)	0.00	0.00	2,600,975.00	2,600,975.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(457,733.00)	19,244.00	42,489.00	(4,475,387.00)				0.00
Due To Other Funds	9610								0.00
Current Loans	9640		6,000,000.00						0.00
Unearned Revenues	9650								0.00
Deferred Inflows of Resources	9690								0.00
<b>SUBTOTAL</b>		(457,733.00)	6,019,244.00	42,489.00	(4,475,387.00)	0.00	0.00		0.00
Nonoperating									
Suspense Clearing	9910								0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		479,045.00	(5,980,666.00)	(19,985.00)	786,215.00	0.00	0.00	2,600,975.00	2,600,975.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(4,873,986.00)	10,279,755.00	(5,030,305.00)	(1,419,477.00)	0.00	0.00	452,581.00	(2,148,394.00)
<b>F. ENDING CASH (A + E)</b>		7,979,915.00	18,259,670.00	13,229,365.00	11,809,888.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								11,809,888.00	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

\_\_\_\_\_  
\_\_\_\_\_

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

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

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

For additional information on this certification, please contact:

Name: Carrie Carlson

Title: Director of Business Services

Telephone: (916) 645-6350

E-mail: ccarlson@wpusd.org



Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	67,758,939.00	4.35%	70,705,126.00	5.07%	74,290,652.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,358,942.00	0.00%	1,358,942.00	0.00%	1,358,942.00
4. Other Local Revenues	8600-8799	1,452,839.00	0.00%	1,452,839.00	0.00%	1,452,839.00
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	(12,227,610.00)	1.37%	(12,394,771.00)	1.68%	(12,603,394.00)
6. Total (Sum lines A1 thru A5c)		58,343,110.00	4.76%	61,122,136.00	5.52%	64,499,039.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				30,448,884.00		31,061,996.00
b. Step & Column Adjustment				487,740.00		489,561.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				125,372.00		237,474.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	30,448,884.00	2.01%	31,061,996.00	2.34%	31,789,031.00
2. Classified Salaries						
a. Base Salaries				6,775,353.00		7,198,938.00
b. Step & Column Adjustment				69,709.00		60,317.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				353,876.00		15,734.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,775,353.00	6.25%	7,198,938.00	1.06%	7,274,989.00
3. Employee Benefits	3000-3999	14,756,203.00	8.79%	16,053,875.00	2.61%	16,472,694.00
4. Books and Supplies	4000-4999	4,167,850.00	0.00%	4,167,850.00	0.00%	4,167,850.00
5. Services and Other Operating Expenditures	5000-5999	5,070,105.00	10.00%	5,577,299.00	0.00%	5,577,299.00
6. Capital Outlay	6000-6999	20,000.00	0.00%	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	25,000.00	0.00%	25,000.00	0.00%	25,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,094,510.00)	0.00%	(1,094,510.00)	0.00%	(1,094,510.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	256,881.00	121.66%	569,410.00	6.12%	604,266.00
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)		60,425,766.00	5.22%	63,579,858.00	1.98%	64,836,619.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(2,082,656.00)		(2,457,722.00)		(337,580.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,505,429.00		9,422,773.00		6,965,051.00
2. Ending Fund Balance (Sum lines C and D1)		9,422,773.00		6,965,051.00		6,627,471.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		
2. Other Commitments	9760	0.00		0.00		
d. Assigned	9780	0.00		0.00		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,609,550.00		2,624,221.00		2,668,675.00
2. Unassigned/Unappropriated	9790	6,808,223.00		4,340,830.00		3,958,796.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,422,773.00		6,965,051.00		6,627,471.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,609,550.00		2,624,221.00		2,668,675.00
c. Unassigned/Unappropriated	9790	6,808,223.00		4,340,830.00		3,958,796.00
(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	726,056.00		726,056.00		726,056.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		10,143,829.00		7,691,107.00		7,353,527.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B.1.C. Add 2.0 FTE teaching staff each year., add 1.0 high school VP in 23-24; B.2.d. 22-23: Transfer 2.0 Technology Techs from one-time COVID funds to unrestricted; increase clerical positions at new high school, add 1.0 custodian at new high school; 23-24: Add four hours clerk time at new high school						



Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,171,658.00	0.00%	1,171,658.00	0.00%	1,171,658.00
2. Federal Revenues	8100-8299	2,450,016.00	-6.27%	2,296,287.00	0.00%	2,296,287.00
3. Other State Revenues	8300-8599	5,036,819.00	0.00%	5,036,819.00	0.00%	5,036,819.00
4. Other Local Revenues	8600-8799	3,303,973.00	0.00%	3,303,973.00	0.00%	3,303,973.00
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	12,227,610.00	1.37%	12,394,771.00	1.68%	12,603,394.00
6. Total (Sum lines A1 thru A5c)		24,190,076.00	0.06%	24,203,508.00	0.86%	24,412,131.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				6,408,470.00		5,592,517.00
b. Step & Column Adjustment				99,331.00		86,684.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(915,284.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,408,470.00	-12.73%	5,592,517.00	1.55%	5,679,201.00
2. Classified Salaries						
a. Base Salaries				4,579,199.00		4,094,100.00
b. Step & Column Adjustment				64,109.00		57,317.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(549,208.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,579,199.00	-10.59%	4,094,100.00	1.40%	4,151,417.00
3. Employee Benefits	3000-3999	8,594,478.00	-9.97%	7,737,679.00	1.05%	7,818,727.00
4. Books and Supplies	4000-4999	903,927.00	0.00%	903,927.00	0.00%	903,927.00
5. Services and Other Operating Expenditures	5000-5999	3,062,777.00	-16.56%	2,555,583.00	0.00%	2,555,584.00
6. Capital Outlay	6000-6999	40,000.00	0.00%	40,000.00	0.00%	40,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,997,140.00	0.00%	1,997,140.00	0.00%	1,997,140.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	973,234.00	0.00%	973,234.00	0.00%	973,234.00
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)		26,559,225.00	-10.03%	23,894,180.00	0.94%	24,119,230.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		(2,369,149.00)		309,328.00		292,901.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,095,531.00		8,726,382.00		9,035,710.00
2. Ending Fund Balance (Sum lines C and D1)		8,726,382.00		9,035,710.00		9,328,611.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	8,726,382.00		9,035,710.00		9,328,611.00
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)		8,726,382.00		9,035,710.00		9,328,611.00

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

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	68,930,597.00	4.27%	71,876,784.00	4.99%	75,462,310.00
2. Federal Revenues	8100-8299	2,450,016.00	-6.27%	2,296,287.00	0.00%	2,296,287.00
3. Other State Revenues	8300-8599	6,395,761.00	0.00%	6,395,761.00	0.00%	6,395,761.00
4. Other Local Revenues	8600-8799	4,756,812.00	0.00%	4,756,812.00	0.00%	4,756,812.00
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)		82,533,186.00	3.38%	85,325,644.00	4.20%	88,911,170.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				36,857,354.00		36,654,513.00
b. Step & Column Adjustment				587,071.00		576,245.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(789,912.00)		237,474.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,857,354.00	-0.55%	36,654,513.00	2.22%	37,468,232.00
2. Classified Salaries						
a. Base Salaries				11,354,552.00		11,293,038.00
b. Step & Column Adjustment				133,818.00		117,634.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(195,332.00)		15,734.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,354,552.00	-0.54%	11,293,038.00	1.18%	11,426,406.00
3. Employee Benefits	3000-3999	23,350,681.00	1.89%	23,791,554.00	2.10%	24,291,421.00
4. Books and Supplies	4000-4999	5,071,777.00	0.00%	5,071,777.00	0.00%	5,071,777.00
5. Services and Other Operating Expenditures	5000-5999	8,132,882.00	0.00%	8,132,882.00	0.00%	8,132,883.00
6. Capital Outlay	6000-6999	60,000.00	0.00%	60,000.00	0.00%	60,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,022,140.00	0.00%	2,022,140.00	0.00%	2,022,140.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(121,276.00)	0.00%	(121,276.00)	0.00%	(121,276.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	256,881.00	121.66%	569,410.00	6.12%	604,266.00
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)		86,984,991.00	0.56%	87,474,038.00	1.69%	88,955,849.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(4,451,805.00)		(2,148,394.00)		(44,679.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		22,600,960.00		18,149,155.00		16,000,761.00
2. Ending Fund Balance (Sum lines C and D1)		18,149,155.00		16,000,761.00		15,956,082.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		0.00		0.00
b. Restricted	9740	8,726,382.00		9,035,710.00		9,328,611.00
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,609,550.00		2,624,221.00		2,668,675.00
2. Unassigned/Unappropriated	9790	6,808,223.00		4,340,830.00		3,958,796.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		18,149,155.00		16,000,761.00		15,956,082.00



Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,609,550.00		2,624,221.00		2,668,675.00
c. Unassigned/Unappropriated	9790	6,808,223.00		4,340,830.00		3,958,796.00
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	726,056.00		726,056.00		726,056.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		10,143,829.00		7,691,107.00		7,353,527.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.66%		8.79%		8.27%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		6,946.71		7,061.14		7,131.75
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		86,984,991.00		87,474,038.00		88,955,849.00
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)		86,984,991.00		87,474,038.00		88,955,849.00
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)		2,609,549.73		2,624,221.14		2,668,675.47
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)		2,609,549.73		2,624,221.14		2,668,675.47
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

### 1A. Calculating the District's ADA Variances

OATA 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	6,734	6,778		
Charter School				
<b>Total ADA</b>	<b>6,734</b>	<b>6,778</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2019-20)				
District Regular	6,858	6,947		
Charter School				
<b>Total ADA</b>	<b>6,858</b>	<b>6,947</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2020-21)				
District Regular	6,975	6,947		
Charter School		0		
<b>Total ADA</b>	<b>6,975</b>	<b>6,947</b>	<b>0.4%</b>	<b>Met</b>
Budget Year (2021-22)				
District Regular	6,947			
Charter School	0			
<b>Total ADA</b>	<b>6,947</b>			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	7,041	7,081		
Charter School				
<b>Total Enrollment</b>	<b>7,041</b>	<b>7,081</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2019-20)				
District Regular	7,159	7,206		
Charter School				
<b>Total Enrollment</b>	<b>7,159</b>	<b>7,206</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2020-21)				
District Regular	7,281	7,034		
Charter School				
<b>Total Enrollment</b>	<b>7,281</b>	<b>7,034</b>	<b>3.4%</b>	<b>Not Met</b>
Budget Year (2021-22)				
District Regular	7,209			
Charter School				
<b>Total Enrollment</b>	<b>7,209</b>			

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

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

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

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

The district had budgeted a conservative 1% increase in enrollment for the 20-21 year. Unfortunately, like many districts, we saw a drop in enrollment this year. We anticipate an increase of 2.5% in 21-22 as students return to school.

- 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	6,779	7,081	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>6,779</b>	<b>7,081</b>	<b>95.7%</b>
Second Prior Year (2019-20)			
District Regular	6,947	7,206	
Charter School			
<b>Total ADA/Enrollment</b>	<b>6,947</b>	<b>7,206</b>	<b>96.4%</b>
First Prior Year (2020-21)			
District Regular	6,947	7,034	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>6,947</b>	<b>7,034</b>	<b>98.8%</b>
Historical Average Ratio:			97.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.5%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	6,947	7,209		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>6,947</b>	<b>7,209</b>	<b>96.4%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	7,061	7,353		
Charter School				
<b>Total ADA/Enrollment</b>	<b>7,061</b>	<b>7,353</b>	<b>96.0%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	7,132	7,427		
Charter School				
<b>Total ADA/Enrollment</b>	<b>7,132</b>	<b>7,427</b>	<b>96.0%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

#### 4. CRITERION: LCFF Revenue

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

##### Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	6,965.68	6,965.68	7,080.11	7,150.92
b. Prior Year ADA (Funded)		6,965.68	6,965.68	7,080.11
c. Difference (Step 1a minus Step 1b)		0.00	114.43	70.81
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	1.64%	1.00%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		64,389,788.00	67,758,939.00	70,705,126.00
b1. COLA percentage		5.07%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		3,264,562.25	1,680,421.69	2,198,929.42
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		5.07%	2.48%	3.11%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>		5.07%	4.12%	4.11%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>4.07% to 6.07%</b>	<b>3.12% to 5.12%</b>	<b>3.11% to 5.11%</b>



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

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

##### Basic Aid District Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	54,721,735.00	55,992,317.00	57,672,087.00	59,402,249.00
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)	78,621,860.00	82,418,264.00	85,364,451.00	88,949,977.00
District's Projected Change in LCFF Revenue:		4.83%	3.57%	4.20%
LCFF Revenue Standard:		4.07% to 6.07%	3.12% to 5.12%	3.11% to 5.11%
Status:		Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

## 5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	45,779,469.28	52,103,937.40	87.9%
Second Prior Year (2019-20)	47,042,207.44	53,048,320.02	88.7%
First Prior Year (2020-21)	48,302,062.00	58,008,851.00	83.3%
	Historical Average Ratio:		86.6%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	3.0%	3.0%	3.0%
	83.6% to 89.6%	83.6% to 89.6%	83.6% to 89.6%

### 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)	51,980,440.00	60,168,885.00	86.4%	Met
1st Subsequent Year (2022-23)	54,314,809.00	63,010,448.00	86.2%	Met
2nd Subsequent Year (2023-24)	55,536,714.00	64,232,353.00	86.5%	Met

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

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

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

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

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	5.07%	4.12%	4.11%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.93% to 15.07%	-5.88% to 14.12%	-5.89% to 14.11%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.07% to 10.07%	-.88% to 9.12%	-.89% to 9.11%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2020-21)	14,184,992.00		
Budget Year (2021-22)	2,450,016.00	-82.73%	Yes
1st Subsequent Year (2022-23)	2,296,287.00	-6.27%	Yes
2nd Subsequent Year (2023-24)	2,296,287.00	0.00%	No

**Explanation:**  
(required if Yes)

2020-21 includes prior-year carryover of approx. \$360k and \$11.3 million of CARES/ESSER funds. 21-22 includes \$155k in CSI revenues that are not guaranteed for the future and are therefore not budgeted in 22-23 and 23-24.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2020-21)	11,694,874.00		
Budget Year (2021-22)	6,395,761.00	-45.31%	Yes
1st Subsequent Year (2022-23)	6,395,761.00	0.00%	No
2nd Subsequent Year (2023-24)	6,395,761.00	0.00%	No

**Explanation:**  
(required if Yes)

20-21 includes prior-year carryover of \$105k and State COVID revenues (LLM, IPI, ELO etc.) of \$5 million, as well as \$215k in Strong Workforce Program revenues that are not continued in subsequent years.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2020-21)	5,142,653.00		
Budget Year (2021-22)	4,756,812.00	-7.50%	Yes
1st Subsequent Year (2022-23)	4,756,812.00	0.00%	No
2nd Subsequent Year (2023-24)	4,756,812.00	0.00%	No

**Explanation:**  
(required if Yes)

\$140k reduction in local revenues due to a one-time workers' compensation dividend in 20-21; \$425 reduction in TRANS interest revenues; \$400k increase in co-curricular revenues; \$80k reduction in e-rate revenues; \$110k reduction for misc. local grants.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2020-21)	10,624,440.00		
Budget Year (2021-22)	5,071,777.00	-52.26%	Yes
1st Subsequent Year (2022-23)	5,071,777.00	0.00%	No
2nd Subsequent Year (2023-24)	5,071,777.00	0.00%	No

**Explanation:**  
(required if Yes)

20-21 Federal and State COVID relief funds: \$3.5k; prior-year carryover \$1.8 million; Strong Workforce Program \$100k

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

First Prior Year (2020-21)	10,043,042.00		
Budget Year (2021-22)	8,132,882.00	-19.02%	Yes
1st Subsequent Year (2022-23)	8,132,882.00	0.00%	No
2nd Subsequent Year (2023-24)	8,132,883.00	0.00%	No

**Explanation:**  
(required if Yes)

20-21 Federal and State COVID relief funds: \$1.6 million; \$510 prior-year carryover

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2020-21)	31,022,519.00		
Budget Year (2021-22)	13,602,589.00	-56.15%	Not Met
1st Subsequent Year (2022-23)	13,448,860.00	-1.13%	Met
2nd Subsequent Year (2023-24)	13,448,860.00	0.00%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2020-21)	20,667,482.00		
Budget Year (2021-22)	13,204,659.00	-36.11%	Not Met
1st Subsequent Year (2022-23)	13,204,659.00	0.00%	Met
2nd Subsequent Year (2023-24)	13,204,660.00	0.00%	Met

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

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

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

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

2020-21 includes prior-year carryover of approx. \$360k and \$11.3 million of CARES/ESSER funds. 21-22 includes \$155k in CSI revenues that are not guaranteed for the future and are therefore not budgeted in 22-23 and 23-24.

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

20-21 includes prior-year carryover of \$105k and State COVID revenues (LLM, IPI, ELO etc.) of \$5 million, as well as \$215k in Strong Workforce Program revenues that are not continued in subsequent years.

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

\$140k reduction in local revenues due to a one-time workers' compensation dividend in 20-21; \$425 reduction in TRANS interest revenues; \$400k increase in co-curricular revenues; \$80k reduction in e-rate revenues; \$110k reduction for misc. local grants.

- 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)

20-21 Federal and State COVID relief funds: \$3.5k; prior-year carryover \$1.8 million; Strong Workforce Program \$100k

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

20-21 Federal and State COVID relief funds: \$1.6 million; \$510 prior-year carryover

## 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)	83,457,172.00	
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	
c. Net Budgeted Expenditures and Other Financing Uses	83,457,172.00	
	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account
	2,503,715.16	2,324,203.00
		Status
		Not Met

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

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

	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)

Because not all budgeted items will be spent in 21-22, we are basing the contribution on the district's 2019-20 total general fund expenditures and transfers out, excluding STRS on-behalf payments.

## 8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-9999)			
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)	2,313,776.00	2,325,046.00	2,667,105.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	7,193,325.15	10,671,106.61	8,828,464.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(79,401.82)	0.00
e. Available Reserves (Lines 1a through 1d)	9,507,101.15	12,916,750.79	11,495,569.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	77,125,864.96	77,501,545.85	88,903,516.00
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)	77,125,864.96	77,501,545.85	88,903,516.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	12.3%	16.7%	12.9%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>4.1%</b>	<b>5.6%</b>	<b>4.3%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	2,430,930.69	52,161,777.06	N/A	Met
Second Prior Year (2019-20)	3,497,245.20	53,312,747.94	N/A	Met
First Prior Year (2020-21)	(1,516,931.00)	58,034,211.00	2.6%	Met
Budget Year (2021-22) (Information only)	(2,082,656.00)	60,425,766.00		

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

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

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

Explanation:  
(required if NOT met)

## 9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2018-19)	3,340,335.00	7,094,184.82	N/A		Met
Second Prior Year (2019-20)	6,340,894.00	9,525,115.51	N/A		Met
First Prior Year (2020-21)	10,123,570.00	13,022,360.00	N/A		Met
Budget Year (2021-22) (Information only)	11,505,429.00				

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

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

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

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

Explanation:  
(required if NOT met)

## 10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4; Subsequent Years, Form MYP, Line F2, if available.)	6,947	7,061	7,132
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):

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

No

	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)	86,984,991.00	87,474,038.00	88,955,849.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	86,984,991.00	87,474,038.00	88,955,849.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,609,549.73	2,624,221.14	2,668,675.47
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)	2,609,549.73	2,624,221.14	2,668,675.47



### 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	
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,609,550.00	2,624,221.00	2,668,675.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	6,808,223.00	4,340,830.00	3,958,796.00
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)	726,056.00	726,056.00	726,056.00
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)	10,143,829.00	7,691,107.00	7,353,527.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.66%	8.79%	8.27%
District's Reserve Standard (Section 10B, Line 7):	2,609,549.73	2,624,221.14	2,668,675.47
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2020-21)	(10,918,513.00)			
Budget Year (2021-22)	(12,227,610.00)	1,309,097.00	12.0%	Not Met
1st Subsequent Year (2022-23)	(12,394,771.00)	167,161.00	1.4%	Met
2nd Subsequent Year (2023-24)	(12,603,394.00)	208,623.00	1.7%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2020-21)	13,500.00			
Budget Year (2021-22)	0.00	(13,500.00)	-100.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2020-21)	25,360.00			
Budget Year (2021-22)	256,881.00	231,521.00	912.9%	Not Met
1st Subsequent Year (2022-23)	569,410.00	312,529.00	121.7%	Not Met
2nd Subsequent Year (2023-24)	604,266.00	34,856.00	6.1%	Met

#### 1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:  
(required if NOT met)

The 3% contribution to RRM will increase \$120k due to overall increases in budgeted expenditures; step & column \$165k, salary settlement \$117k; Inc in PERS rate \$60k; inc in STRS rate \$38k; new 1.0 Behavior Analyst \$137k, new OT \$119k, 4.5 add'l teaching staff \$450k

- 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)

Due to COVID revenues received during 20-21, Fund 13 did not require a contribution from the general fund and will actually end the year with a positive fund balance. This balance is enough to reduce the 21-22 contribution somewhat, but it returns to normal in 2022-23 and 2023-24.

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

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

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## S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	See below			
General Obligation Bonds	51/861x		51/743x	112,035,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

2015 Refunding Mello-Roos Bonds	49/86xx	49/743x	8,832,113
Series 2016 Refunding COP	49/86xx	49/743x	65,140,000
Series 2017 Refunding COP	49/86xx	49/743x	49,730,000
Series 2019 Refunding COP	49/86xx	49/743x	8,200,000
Bond Anticipation Notes	21/8951	21/743x	53,525,000
GAN Lease	21/8979	21/743x	18,887,598
<b>TOTAL:</b>			<b>316,349,711</b>

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	7,429,851	7,430,676	7,431,851	7,422,951
Supp Early Retirement Program	205,180	0	0	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

2015 Refunding Mello-Roos Bonds	885,333	882,999	881,472	878,472
Series 2016 Refunding COP	3,335,494	3,551,494	3,813,769	4,111,419
Series 2017 Refunding COP	2,585,238	2,458,638	2,249,688	2,136,568
Series 2019 Refunding COP	355,538	338,988	342,492	340,852
Bond Anticipation Notes	984,265	1,070,500	1,070,500	1,070,500
GAN Lease	457,080	457,080	506,777	505,567
<b>Total Annual Payments:</b>	<b>16,237,979</b>	<b>16,190,375</b>	<b>16,296,549</b>	<b>16,466,349</b>
<b>Has total annual payment increased over prior year (2020-21)?</b>	<b>No</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

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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)

Small annual increases, primarily in the Series 2016 Refunding COP.

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

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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.).

### 57A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

The District pays the full cost of healthcare benefits to age 65 for employees who retired prior to June 30, 1990 and had reached age 60. The full cost of benefits is limited to the amount the District was paying as of June 30, 1990. After age 65, the District continues to pay 50% of the current certificated cap and the retiree pays the remainder. The district's certificated retirees who had at least 15 years of service and had reached a minimum age of 55 and retire after 7/1/01 receive up to \$6,455 per year in healthcare benefits for a maximum of 10 years or until age 65, whichever comes first. The District pays up to \$2,775 per year in healthcare benefits for classified employees who had at least 15 years of service and had reached age 55 and retired after 7/1/03. These benefits cease after a maximum of five years or at age 65, whichever comes first.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

7,264

4. OPEB Liabilities

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

14,637,337.00

4,873,213.00

9,764,124.00

Actuarial

Jun 30, 2020

5. OPEB Contributions

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0.00	0.00	0.00
181,798.00	181,798.00	181,798.00
498,715.00	563,448.00	693,767.00
18	18	18

## 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	356.5	363.3	366.3	368.3

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

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

Yes

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

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

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

#### Negotiations Settled

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

Mar 16, 2021

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

Yes

If Yes, date of Superintendent and CBO certification:

Mar 16, 2021

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2020

End Date: Jun 30, 2022

5. Salary settlement:

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

Yes

Yes

Yes

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

#### Multiyear Agreement

Total cost of salary settlement

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

969,784

351,465

0

3.0%

1.1%

0.0%

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

Increased LCFF funding

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
4,420,000	4,465,000	4,495,000
\$14,424 per FTE cap	\$14,424 per FTE cap	\$14,424 per FTE cap
	1.0%	0.6%

**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
495,000	515,000	525,000
1.6%	1.6%	1.6%

**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	Yes	Yes
Yes	Yes	Yes

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	224.3	237.6	237.6	237.6

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

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

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

Yes

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

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

**Negotiations Settled**

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

Mar 16, 2021

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

Yes

If Yes, date of Superintendent and CBO certification:

Mar 16, 2021

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2020

End Date: Jun 30, 2022

5. Salary settlement:

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

322,519

113,957

0

3.0%

1.1%

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

Increasing LCFF revenues

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
2,275,000	2,275,000	2,275,000
\$14,424 per FTE cap	\$14,424 per FTE cap	\$14,424 per FTE cap
	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	Yes	Yes
143,000	148,000	151,000
1.4%	1.4%	1.4%

**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	Yes	Yes
Yes	Yes	Yes

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

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


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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	61.2	66.1	66.1	66.1

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

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

Yes

If Yes, complete question 2.

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

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
182,339	63,878	0
3.0%	1.1%	0.0%

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
695,000	695,000	695,000
\$14,424 per FTE cap	\$14,424 per FTE cap	\$14,424 per FTE cap
	0.0%	0.0%

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
68,512	111,016	105,787
1.0%	1.6%	1.5%

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

1. Are costs of other benefits included in the budget and MYPs?  
2. Total cost of other benefits  
3. Percent change in cost of other benefits over prior year

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
123,120	123,120	123,120
12.0%	0.0%	0.0%

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

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

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

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

Yes

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

Jun 22, 2021

### S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

## ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2. Is the system of personnel position control independent from the payroll system?	No
A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	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?	Yes
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?	No
A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7. Is the district's financial system independent of the county office system?	No
A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:  
(optional)

A4. A charter school in our boundaries expanded to include high school students in 20-21. Because of the uncertainties and lack of information due to COVID, we do not yet know the impact on our enrollment.

## End of School District Budget Criteria and Standards Review

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEE MEETING FACT SHEET**

**MISSION STATEMENT:** Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

**DISTRICT GLOBAL GOALS**

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

**SUBJECT:**

Memorandum of Understanding between WPUSD and  
The Western Placer Teachers Association Regarding  
Additional Compensation

**AGENDA ITEM AREA:**

Discussion/Action

**REQUESTED BY:**

Scott Leaman, Superintendent

**ENCLOSURES:**

Yes

**DEPARTMENT:**

Superintendent

**FINANCIAL INPUT/SOURCE:**

One-time funds

**MEETING DATE:**

June 22, 2021

**ROLL CALL REQUIRED:**

No

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**BACKGROUND:**

With direction from the WPUSD Board and in consultation with the Western Placer Teachers Association, the District is forwarding the attached MOU for action. The MOU would give each WPUSD employee a one-time payment of \$1,800 based on full-time employment. This one-time payment would be in addition to the settlements we have already agreed to for this year and next.

The District is amazed at the efforts of our staff this year. We opened, and remained open from October 6th for five days a week. This happened because of our staff and the WPUSD Board and District hopes these additional funds show our appreciation for their work above and beyond expectations.

**RECOMMENDATION:**

The Administration recommends approval of the MOU.



MEMORANDUM OF UNDERSTANDING  
BETWEEN THE  
WESTERN PLACER UNIFIED SCHOOL DISTRICT  
AND THE  
WESTERN PLACER TEACHER'S ASSOCIATION

**ONE-TIME PAYMENT**

WHEREAS, This Memorandum of Understanding is made and entered into by the Western Placer Unified School District ("District") and the Western Placer Teacher's Association ("WPTA"), collectively, "as follows:

1. The District recognizes the perseverance, dedication, and sacrifice of District staff who returned to work despite unprecedented challenges and disruptions caused by the COVID-19 pandemic. The District further recognizes the critical role of staff in continuing to provide District students with quality educational services and support throughout the COVID-19 pandemic. This recognition is not simply of prior work experiences during the pandemic, but also the continuing and long-lasting effects of the pandemic, requiring ongoing return to work programs, summer programs, learning recovery efforts, and addressing lasting effects upon the return to work during the 2021-2022 school year.
2. In acknowledgment of the District's gratitude for the dedication of District staff, the District will provide each eligible staff member who was in paid status on June 1, 2021, a one-time payment of one-thousand eight-hundred dollars (\$1,800), based on 1.00 FTE (full-time equivalency) on June 1, 2021 based on the parameters below. Staff members with less than full-time employment status will receive prorated amounts based on their FTE on June 1, 2021. The one-time lump sum payment shall be subject to withholding as required by law.
3. This one-time payment is initiated by the District in consultation with WPTA, and is in addition to the salary enhancements agreed to for the 2020-2021 and 2021-2022 school years.
4. The one-time payment will be paid on the July 16, 2021 pay warrant unless the district needs to change the date due to a circumstance outside of its control and the new date is shared with WPTA.
5. Eligible employees will include permanent employees currently paid on the end of month payroll, including probationary and temporary teachers represented by WPTA.
6. Staff members whom are eligible for the payment on June 1, 2021, but are no longer employed by the district after June 1, 2021 will still receive the one-time payment.
7. This MOU does not establish nor set a precedent, and is unique to the facts and circumstances.
8. This MOU is subject to ratification by the Board of Trustees.
9. Each staff member cannot exceed 1.00 FTE when calculating the one-time payment.

Dated: 6/14/21

For the District: 

Scott M. Leaman, Superintendent

Dated: 6/14/2021

For WPTA: 

Tara Jeane, Chief Negotiator

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEE MEETING FACT SHEET**

**MISSION STATEMENT:** Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

**DISTRICT GLOBAL GOALS**

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

**SUBJECT:**

Memorandum of Understanding between WPUSD and CSEA and Its Western Placer Chapter #741 Regarding Additional Compensation

**AGENDA ITEM AREA:**

Discussion/Action

**REQUESTED BY:**

Scott Leaman, Superintendent

**ENCLOSURES:**

Yes

**DEPARTMENT:**

Superintendent

**FINANCIAL INPUT/SOURCE:**

One-time funds

**MEETING DATE:**

June 22, 2021

**ROLL CALL REQUIRED:**

No

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**BACKGROUND:**

With direction from the WPUSD Board and in consultation with CSEA, the District is forwarding the attached MOU for action. The MOU would give each WPUSD employee a one-time payment of \$1,800 based on full-time employment. This one-time payment would be in addition to the settlements we have already agreed to for this year and next.

The District is amazed at the efforts of our staff this year. We opened, and remained open from October 6th for five days a week. This happened because of our staff and the WPUSD Board and District hopes these additional funds show our appreciation for their work above and beyond expectations.

The District is requesting approval of this item, but final approval with CSEA is pending at the time of Board packet posting.

**RECOMMENDATION:**

The Administration recommends approval of the MOU.

MEMORANDUM OF UNDERSTANDING  
BETWEEN THE  
WESTERN PLACER UNIFIED SCHOOL DISTRICT  
AND THE  
CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION, CHAPTER #741

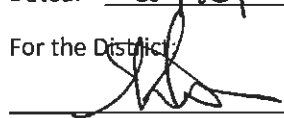
**ONE-TIME PAYMENT**

WHEREAS, This Memorandum of Understanding is made and entered into by the Western Placer Unified School District ("District") and the California School Employees Association and its Western Placer Chapter #741 ("CSEA"), collectively," as follows:

1. The District recognizes the perseverance, dedication, and sacrifice of District staff who returned to work despite unprecedented challenges and disruptions caused by the COVID-19 pandemic. The District further recognizes the critical role of staff in continuing to provide District students with quality educational services and support throughout the COVID-19 pandemic. This recognition is not simply of prior work experiences during the pandemic, but also the continuing and long-lasting effects of the pandemic, requiring ongoing return to work programs, summer programs, learning recovery efforts, and addressing lasting effects upon the return to work during the 2021-2022 school year.
2. In acknowledgment of the District's gratitude for the dedication of District staff, the District will provide each eligible staff member who was in paid status on June 1, 2021, a one-time payment of one-thousand eight-hundred dollars (\$1,800), based on 1.00 FTE (full-time equivalency) on June 1, 2021 based on the parameters below. Staff members with less than full-time employment status will receive prorated amounts based on their FTE on June 1, 2021. The one-time lump sum payment shall be subject to withholding as required by law.
3. This one-time payment is initiated by the District in consultation with CSEA, and is in addition to the salary enhancements agreed to for the 2020-2021 and 2021-2022 school years.
4. The one-time payment will be paid on the July 16, 2021 pay warrant unless the district needs to change the date due to a circumstance outside of its control and the new date is shared with CSEA.
5. Eligible employees will include permanent employees currently paid on the end of month payroll and does not include long term or daily substitute employees or substitute bus drivers.
6. Staff members whom are eligible for the payment on June 1, 2021, but are no longer employed by the district after June 1, 2021 will still receive the one-time payment.
7. This MOU does not establish nor set a precedent, and is unique to the facts and circumstances.
8. This MOU is subject to ratification by the Board of Trustees.
9. Each staff member cannot exceed 1.00 FTE when calculating the one-time payment.

Dated: 6/10/21

For the District:

  
Scott M. Leaman, Superintendent

Dated: 6/10/21

For CSEA:

  
Gus Nevarez, CSEA

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEE MEETING FACT SHEET**

**MISSION STATEMENT:** Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

**DISTRICT GLOBAL GOALS**

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

**SUBJECT:**

Additional Compensation Non-represented Employees

**AGENDA ITEM AREA:**

Discussion/Action

**REQUESTED BY:**

Scott Leaman, Superintendent

**ENCLOSURES:**

No

**DEPARTMENT:**

Superintendent

**FINANCIAL INPUT/SOURCE:**

One-time funds

**MEETING DATE:**

June 22, 2021

**ROLL CALL REQUIRED:**

No

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**BACKGROUND:**

The District recognizes the perseverance, dedication, and sacrifice of District staff who returned to work despite unprecedented challenges and disruptions caused by the COVID-19 pandemic. The District further recognizes the critical role of staff in continuing to provide District students with quality educational services and support throughout the COVID-19 pandemic. This recognition is not simply of prior work experiences during the pandemic, but also the continuing and long-lasting effects of the pandemic, requiring ongoing return to work programs, summer programs, learning recovery efforts, and addressing lasting effects upon the return to work during the 2021-2022 school year.

In acknowledgment of the District's gratitude for the dedication of District non-represented staff, the District will provide each eligible non-represented staff member who was in paid status on June 1, 2021, a one-time payment of one-thousand eight-hundred dollars (\$1,800), based on 1.00 FTE (full-time equivalency) on June 1, 2021 based on the parameters included in this item. Non-represented staff members with less than full-time employment status will receive prorated amounts based on their FTE on June 1, 2021. The one-time lump sum payment shall be subject to withholding as required by law.

Eligible employees will include permanent employees currently paid on the end of month payroll. Staff members whom are eligible for the payment on June 1, 2021, but are no longer employed by the district after June 1, 2021 will still receive the one-time payment. Each staff member cannot exceed 1.00 FTE when calculating the one-time payment.

**RECOMMENDATION:**

The Administration recommends approval of the one-time payment.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEE MEETING FACT SHEET**

**MISSION STATEMENT:** Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

**DISTRICT GLOBAL GOALS**

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3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

**SUBJECT:**

Memorandum of Understanding between WPUSD and CSEA and Its Western Placer Chapter #741 Regarding Reduced Hours at Select School Sites

**AGENDA ITEM AREA:**

Discussion/Action

**REQUESTED BY:**

Scott Leaman, Superintendent

**ENCLOSURES:**

Yes

**DEPARTMENT:**

Superintendent

**FINANCIAL INPUT/SOURCE:**

N/A

**MEETING DATE:**

June 22, 2021

**ROLL CALL REQUIRED:**

No

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**BACKGROUND:**

A Memorandum of Understanding has been reached with CSEA regarding the reduction of hours at three schools sites. Hours are being reduced due breakfast service and site enrollment.

**RECOMMENDATION:**

The Administration recommends approval of the MOU.

## MEMORANDUM OF UNDERSTANDING

Between

California School Employees Association

And its Western Placer Chapter #741(CSEA)

And

Western Placer Unified School District (District)

RE: Reduction in the hours of CSEA positions:

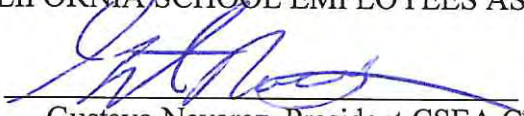
1. CSEA and the District agree to reduce the hours of vacant Classified positions as defined below.
2. The reduction of hours is based upon **breakfast program offering changes and declining school site enrollment** for the 2021-2022 school year.
3. If the projected enrollment for the 2021-2022 school year increases **by more than 15% at the October 2021 CALPADS date at the sites listed below** the parties will meet to negotiate the change.
4. CSEA Bargaining unit members currently employed are not having their permanent hours reduced.

Site	2021/22 Projected Enrollment	Summary of Reduction
Twelve Bridges Middle School	771	Reduce 1.00 Hour (6.00 hours to 5.00 Hours)
Lincoln Crossing Elementary School	391	Reduce 2.00 Hours (6.00 hours to 4.00 Hours)
Scott M Leaman Elementary School	501	Reduce 2.00 Hours (6.00 hours to 4.00 Hours)
		Reduce total Lead Food Service hours from 18 to 13 hours

5. CSEA and the bargaining unit members of chapter 741 retain any contractual or legal remedies available to them to resolve any alleged violation of this memorandum of understanding.
6. The District and CSEA agree that the work and/or hours of reduced bargaining unit positions (as stated above) shall not be transferred out of the bargaining unit to management employees, confidential employees, certificated employees, students, volunteers, short term employees, substitute employees, or other's outside of the bargaining unit or within the bargaining unit.

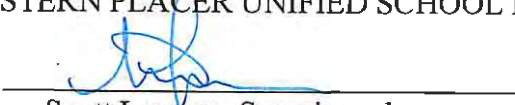
7. The District and CSEA agree that in executing this agreement, CSEA is not agreeing to the reduction of hours for any other classifications and/or positions.

CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION

By:   
Gustavo Nevarez, President CSEA Chapter 741

Date: 6-15-21

WESTERN PLACER UNIFIED SCHOOL DISTRICT

By:   
Scott Leaman, Superintendent

Date: 6/15/21