



PASADENA
Unified School District

2021-2022 Annual Budget

Dr. Leslie Barnes
Chief Finance and Operations Officer

June 30, 2021

Our Children. Learning Today. Leading Tomorrow.

BUDGET ASSUMPTIONS

REVENUE ASSUMPTIONS Description	FY20-21 ADOPTED	FY20-21 2ND INTERIM	FY20-21 EST. ACTUALS	FY21-22 PROJECTED	FY22-23 PROJECTED	FY23-24 PROJECTED
LCFF Funding Projection						
Declining Enrollment	15,351	15,313	15,313	14,963	14,663	14,362
Funded ADA (Hold harmless)	15,128	15014	15014	15014	14,069	13,794
COLA (SSC FACTOR)	-7.69%	0.00%	0.00%	5.07%*	2.48%	3.11%
Projected LCFF Total	\$146,519,915	159,055,124.00	159,332,908	168,989,804	162,689,696	164,423,789
Other Local	For 2021-22, funded on the higher of 2019-20 or 2021-22 ADA (held harmless). Base ADA only					
Measure J - Sales Tax	\$7,000,000	\$7,000,000	\$7,500,000	\$7,000,000	\$7,000,000	\$7,000,000
Other State	21-22 COLA of 1.70% plus an augmentation of 1.00%, compounded with the 20-21 2.31% = 5.07%					
Lottery (GFU- \$150; GFR-\$49)	\$207/ADA	\$199/ADA	\$199/ADA	\$199/ADA	\$199/ADA	\$199/ADA
Mandate BG - K-8/ 9-12 per ADA	32.18/61.94	32.18/61.94	32.18/61.94	32.79 / 63.17	33.60/ 64.74	34.64/ 66.75
EXPENSE ASSUMPTIONS	ADOPTED	INTERIM-2	EST ACTUAL	21-22	22-23	23-24
Salaries						
Salary Increase	Negotiation On-Going – budget includes board directed amounts					
Step and Column:	Actual	Actual	Actual	Actual	Actual	Actual


Employee Benefits:						
PERS	20.70%	20.70%	22.91%	26.10%	27.10%	27.70%
STRS	16.15%	16.15%	16.15%	16.92%	19.10%	19.10%
OPEB	0.75%	0.75%	0.75%	1.00%	1.00%	1.00%
Workers Comp	4.75%	4.75%	4.75%	5.00%	5.00%	5.00%
Health & Welfare	1.68%	1.68%	1.68%	1.68%	1.68%	1.68%
Unemployment Insurance (UI)	0.05%	0.05%	0.05%	1.23%	0.20%	0.20%
Funded ADA above, for Current and out years represents “Base ADA “ only and does not include Annual/LACOE ADA						



PUSD

2021-2022 Staffing Allocation Matrix

Item	Positions	School Type	Student Enrollment	FTE Allocation	Funding Source
1	Principal	Elementary		1	
2	Principal	Middle		1	
3	Principal	High School		1	
4	Principal	Continuation HS		1	
5	Assistant Principal	K-5	> 750	1	
6	Assistant Principal	K-8	> 750	1	
7	Assistant Principal	Middle	1 - 999	1	
8	Assistant Principal	Middle	1001+	2	
9	Assistant Principal	High School	Up to 1000	1	
10	Assistant Principal	High School	1001 - 1500	2	
11	Assistant Principal	High School	1501 Up	3	
12	Teacher	Elementary-Kindergarten		24:1	
13	Teacher	Grade 1		24:1	
14	Teacher	Grades 2 & 3		24:1	
15	Teacher	Grades 4 & 5		32.75:1	
16	Teacher	Middle School -Grades 6,7,8		29.5:1	
17	Teacher	High School -Grades 9-12		29.75:1	
18	Counselor (7-12)	Middle, High & Alternative	400	400:1	
19	Counselor (7-12 grades)	Middle, High & Alternative	Additional Students	400:1	
20	Athletic Director	High School		0.2	
21	Noon Aides	Elementary (K-5)		1 hour per 100 Students	
22	Library Coordinators	Elementary		Categorical funding	
23	Head Librarian	Middle School - Grades 6,7,8, McKinley		.5	
24	Head Librarian	High School - Grades 9-12, 6-12		1	
25	ASB Bookkeeper	High School		1	
26	Office Manager (10.5 months)	K-5 and K-8		1	
27	ELEMENTARY K-5	K-5	<=500		
28	Office Manager (10.5 months)			1	
29	Clerk Typist (10 months)			.75	
30	Clerk Typist		125 Increments	.25 each	
31	ELEMENTARY K-8	K-8	<= 500		
32	Office Manager (10.5 months)			1	
33	Data Control Clerk or Registrar (11 months)			1	
34	Clerk Typist (10 months)			.75	
35	Clerk Typist		125 Increments	.25 each	
36	MIDDLE SCHOOLS	Middle School	<=600		
37	Secretary II (11 months)			1	
38	Registrar (11 months)			1	
39	Senior Clerk Typist (11 months)			1	

Item 	Positions	School Type	Student Enrollment	FTE Allocation	Funding Source
40	Clerk Typist (10 months)		each additional 300	1	
41	HIGH SCHOOL	High School	<=1300		
42	Secretary II (11 months)			1	
43	Registrar (11 months)			1	
44	Data Control Clerk (11 months)			1	
45	Senior Clerk Typist (11 months)			1	
46	Clerk Typist (10 months)			1	
47	Senior Clerk Typist Or Data Control Clerk (11		each additional 300	1	
48	ROSE CITY				
49	Secretary II (11 months)			1	
50	Data Control Clerk (11 months)			1	
51	CIS				
52	Senior Clerk Typist (11 months)			1	
53	Clerk Typist (10 months)	Data Control Clerk (11 months)		1	
54	Resource Specialist Program		28 students	0.5 Aides	
TOTALS	STAFF ITEMS: 54				

																												Actual GF	Total									
School Name	TK	K	1	2	3	4	5	6	7	8	9	10	11	12	Sub- total	SDC	Subtotal K-12	Base Staffing Formula	Rounded Up	ATH DIR	DLIP- SC	IB-SC	Int. A	MSA P	Scien ce	GF above staff	Alloc for 20-21	FTE BASE 21-22	Difference									
ALTADENA		83	96	81	76	62	62								460	0	460	17.79	18.00		1.00						19.00	19.00	0.00									
DON BENITO		68	69	69	79	70	79								434	23	457	16.42	17.00								18.00	17.00	-1.00									
FIELD		76	80	87	99	62	69								473	0	473	18.25	19.00		2.00						21.00	21.00	0.00									
FRANKLIN																													0.00									
HAMILTON		64	64	94	88	101	82								493	14	507	18.50	19.00								21.00	19.00	-2.00									
JACKSON		109	107	112	110	111	105								654	0	654	24.85	26.00					1.00			27.00	27.00	0.00									
JEFFERSON																											0.00	0.00	0.00									
LONGFELLOW	20	89	90	101	95	101	119								615	0	615	23.18	24.00		1.00						27.00	25.00	-2.00									
MADISON	20	72	67	67	69	77	89								461	0	461	17.36	18.00								19.00	18.00	-1.00									
MC KINLEY	20	64	69	74	74	83	61								445	10	455	16.94	18.00								19.00	18.00	-1.00									
Norma Coombs	20	40	42	41	42	56	56								297	22	319	11.13	12.00								14.00	12.00	-2.00									
ROOSEVELT																											0.00	0.00	0.00									
SAN RAFAEL		59	60	70	68	68	74								399	0	399	15.04	16.00						1.00		17.00	17.00	0.00									
SIERRA MADRE	100	100	116	115	110	98									639	0	639	24.31	25.00								26.00	25.00	-1.00									
WASH ES	53	48	64	60	75	73									373	18	391	13.89	15.00					1.00			18.00	16.00	-2.00									
WEBSTER	35	35	55	48	54	54									281	14	295	10.51	11.00								13.00	11.00	-2.00									
WILLARD	20	74	78	63	91	92	87								505	33	538	19.05	20.00			1.30			1.00		22.30	22.30	0.00									
Focus Point															0	0	0	0.00	0.00								0.00	0.00	0.00									
TOTAL K-5	100	986	1,005	1,094	1,114	1,122	1,108								6,529	134	6,663	247.22	258.00	0.00	4.00	1.30	0.00	0.00	2.00	2.00	281.30	267.30	(14.00)									
BLAIR								163	165	176					504	0	504	17.08	17.20		1.00	3.00	2.00				23.40	23.20	-0.20									
CIS								0	1	2					3	0	3	0.10	0.20								0.20	0.20	0.00									
ELIOT								142	144	139					425	16	441	14.41	14.60						2.00		15.70	16.60	0.90									
MCKINLEY								134	134	154					422	13	435	14.31	14.40						2.00		17.10	16.40	-0.70									
MARSHALL								264	280	313					857	10	867	29.05	29.20								30.60	29.20	-1.40									
SMMS								195	195	193					583	23	606	19.76	19.80		1.00						20.80	20.80	0.00									
WASH MS								154	169	159					482	20	502	16.34	16.40						2.00		16.10	18.40	2.30									
WILSON																											0.00	0.00	0.00									
Focus Point																14	14										0.00	0.00	0.00									
TOTAL 6-8								1,052	1,088	1,136					3,276	96	3,372	111.05	111.80	0.00	2.00	3.00	2.00	0.00	0.00	6.00	123.90	124.80	0.90									
BLAIR								142	149	147	117	555			0	555	18.66	18.80	0.20	4.00							20.10	23.00	2.90									
CIS								8	7	8	56	79			0	79	2.93	3.00						3.00			5.90	6.00	0.10									
MARSHALL								269	278	250	266	1,063			10	1,073	35.73	35.80	0.20								34.50	36.00	1.50									
MUIR								263	279	200	184	326			16	942	31.13	31.20	0.20								29.00	31.40	2.40									
PHS								381	377	485	438	1,681			50	1,731	56.50	56.60	0.20								60.20	56.80	-3.40									
ROSE CITY								1	3	26	134	164			0	164	6.07	6.20							2.80		9.60	9.00	-0.60									
PALS															0	21	21										0.00	0.00	0.00									
Focus Point								6	9	6	4	25			20	45											0.00	0.00	0.00									
TOTAL 9-12										1,070	1,102	1,122	1,199	4,493	117	4,610	151.02	151.60	0.80	4.00	0.00	0.00	0.00	0.00	5.80	159.30	162.20	2.90										
20-21 TOTAL	100	986	1,005	1,094	1,114	1,122	1,108	1,052	1,088	1,136	1,070	1,102	1,122	1,199	14,298	347	14,645	509.28	521.40	0.80	10.00	4.30	2.00	0.00	2.00	13.80	564.50	554.30	-10.20									

Does not include XX home school students.

CIS and RCHS staffed a 27:1 (2021-2022)

Willard +1 DEI
San Rafael =1 DLIP Growth

Notes:
Added Blair DLIP 2 FTE

|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

SUMMARY – ALL FUNDS

PASADENA UNIFIED SCHOOL DISTRICT
2021-22 Adopted Budget
Summary of District Funds

	General Fund			Adult Education Fund 11	Child Development Fund 12	Cafeteria Fund 13	Bond Building Fund 21
	Unrestricted Fund 01	Restricted Fund 01	Combined Fund 01				
REVENUES							
LCFF	168,989,804	0	168,989,804	0	0	0	0
Federal Revenue	42,938	28,097,018	28,139,956	0	176,951	6,654,733	0
State Revenue	2,949,217	42,427,437	45,376,654	0	5,253,065	412,674	0
Local Revenue	12,089,567	3,747,047	15,836,614	788,844	571,832	0	0
TOTAL REVENUES	184,071,526	74,271,502	258,343,028	788,844	6,001,848	7,067,407	0
EXPENDITURES							
Certificated Salaries	61,498,668	23,235,060	84,733,728	318,847	1,636,346	0	0
Classified Salaries	18,376,497	20,662,607	39,039,104	109,838	1,713,083	2,768,688	365,335
Employee Benefits	39,708,595	32,403,727	72,112,322	188,330	1,865,474	1,704,703	216,980
Books & Supplies	3,060,259	5,733,819	8,794,078	13,500	283,644	4,517,646	10,700
Contracted Services	25,476,893	34,781,970	60,258,863	60,000	100,151	-1,714,530	129,693
Capital Outlay	235,926	192,995	428,921	45,298	0	0	3,228,906
Other Outgo	575,000	280,000	855,000	0	0	0	0
Direct Support / Indirect Support	(3,701,495)	3,017,119	(684,376)	53,031	412,721	218,624	0
TOTAL EXPENDITURES	145,230,343	120,307,297	265,537,640	788,844	6,011,419	7,495,131	3,951,614
Net Increase/Decrease in Fund Balance	38,841,183	(46,035,795)	(7,194,612)	0	(9,571)	(427,724)	(3,951,614)
<i>Other Financing Sources/Uses</i>	(46,983,549)	46,048,549	(935,000)	0	0	0	0
Beginning Fund Balance	42,145,547	7,402,208	49,547,754	0	1,617,194	3,312,575	5,429,790
Adjustments/ Restatements		0	0	0	0	0	0
Ending Fund Balance	34,003,181	7,414,962	41,418,142	0	1,607,623	2,884,851	1,478,176
Components of Ending Fund Balance							
Reserve for Revolving Cash Fund	150,000	0	150,000	0	0	0	0
Reserve for Liability Imprest Account	0	0	0	0	0	0	0
Reserve for Stores	150,000	0	150,000	0	0	0	0
Reserve for Prepaid Expenditures	50,000	0	50,000	0	0	0	0
Economic Uncertainties - 3%	7,994,179	0	7,994,179	0	0	0	0
Other Designated Funds	0	0	0	0	0	0	0
Restricted Fund Balance	0	7,414,962	7,414,962	0	1,607,623	2,884,851	1,478,176
Assigned Balance	24,832,669	0	0	0	0	0	0
Undesignated/Unassigned Balance	826,333	0	826,333	0	0	0	0
	34,003,181	7,414,962	16,585,474	0	1,607,623	2,884,851	1,478,176

PASADENA UNIFIED SCHOOL DISTRICT
2021-22 Adopted Budget
Summary of District Funds

	Capital Facilities Fund 25	County School Facilities Fund 35	Special Reserve Capital Fund 40	Bond Interest & Redemption Fund 51	Self Insurance Fund 67	Retiree Benefits Fund 71	All Funds Total
REVENUES							
Revenue Limit	0	0	0	0	0	0	168,989,804
Federal Revenue	0	0	0	0	0	0	34,971,640
State Revenue	0	0	0	0	0	0	51,042,393
Local Revenue	916,000	0	0	0	10,201,527	0	28,314,817
TOTAL REVENUES	916,000	0	0	0	10,201,527	0	283,318,654
EXPENDITURES							
Certificated Salaries	0	0	0	0	0	0	86,688,921
Classified Salaries	0	0	0	0	261,561	0	44,257,609
Employee Benefits	0	0	0	0	139,731	0	76,227,540
Books & Supplies	0	0	0	0	55,000	0	13,674,568
Contracted Services	0	0	2,000	0	10,823,500	0	69,659,677
Capital Outlay	102,578	0	0	0	0	0	3,805,703
Other Outgo	0	0	231,000	0	0	0	1,086,000
Direct Support / Indirect Support	0	0	0	0	0	0	0
TOTAL EXPENDITURES	102,578	0	233,000	0	11,279,792	0	295,400,018
<i>Net Increase/Decrease in Fund Balance</i>	<i>813,422</i>	<i>0</i>	<i>(233,000)</i>	<i>0</i>	<i>(1,078,265)</i>	<i>0</i>	<i>(12,081,364)</i>
<i>Other Financing Sources/Uses</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>935,000</i>	<i>0</i>	<i>0</i>
Beginning Fund Balance	3,279,207	20,837	725,657	8,111,437	560,395	1,287,512	73,892,358
Adjustments/ Restatements	0	0	0	0	0	0	0
Ending Fund Balance	4,092,629	20,837	492,657	8,111,437	417,130	1,287,512	61,810,994
Components of Ending Fund Balance							
Reserve for Revolving Cash Fund	0	0	0	0	0	0	150,000
Reserve for Liability Imprest Account	0	0	0	0	0	0	0
Reserve for Stores	0	0	0	0	0	0	150,000
Reserve for Prepaid Expenditures	0	0	0	0	0	0	50,000
Economic Uncertainties - 3%	0	0	0	0	0	0	7,994,179
Other Designated Funds	0	0	0	0	0	0	0
Restricted Fund Balance	4,092,629	20,837	492,657	8,111,437	0	1,287,512	27,390,684
Assigned Balance	0	0	0	0	0	0	0
Undesignated/Unassigned Balance	0	0	0	0	417,130	0	1,243,463
	4,092,629	20,837	492,657	8,111,437	417,130	1,287,512	36,978,326

COMBINED GENERAL FUND

PASADENA UNIFIED SCHOOL DISTRICT
2021-22 Adopted Budget
Combined General Fund - Fund #01.0 - Summary

	2018-19	2019-20	2020-21	2020-21	2021-22	Variance btwn 20-21 Estimated Actuals and 21-22 Adopted Budget
	Actuals	Actuals	Second Interim	Estimated Actuals	Adopted Budget	
Revenues						
Revenue Limit/LCFF	160,730,905	161,075,459	159,055,124	159,332,908	168,989,804	9,656,896
Federal Revenue	20,007,385	20,634,581	44,243,007	42,553,834	28,139,956	(14,413,878)
State Revenue	40,653,849	36,422,837	37,160,801	41,462,358	45,376,654	3,914,296
Local Revenue	9,295,322	18,208,475	14,778,678	15,962,127	15,836,614	(125,513)
Total Revenues	230,687,462	236,341,353	255,237,610	259,311,227	258,343,028	(968,199)
Expenditures						
Certificated Salaries	76,564,579	80,515,769	81,139,830	82,663,119	84,733,728	2,070,609
Classified Salaries	32,496,274	34,393,610	37,010,965	34,481,866	39,039,104	4,557,238
Employee Benefits	64,222,624	64,249,133	66,260,655	64,637,462	72,112,322	7,474,860
Books & Supplies	6,257,793	5,891,643	12,682,186	10,870,506	8,794,078	(2,076,428)
Contracted Services	39,256,212	40,271,724	53,503,690	50,372,715	60,258,863	9,886,148
Capital Outlay	1,368,235	885,405	358,074	614,275	428,921	(185,354)
Other Outgo	1,005,871	653,367	1,120,000	835,000	855,000	20,000
Direct Support / Indirect Support	(811,257)	(634,815)	(796,257)	(657,720)	(684,376)	(26,656)
Total Expenditures	220,360,331	226,225,836	251,279,143	243,817,223	265,537,640	21,720,417
Net Increase/Decrease in Fund Balance	10,327,131	10,115,517	3,958,467	15,494,004	(7,194,612)	(22,688,616)
Other Financing Sources/Uses	(1,021,050)	(2,139,054)	(935,000)	(6,935,000)	(935,000)	6,000,000
Beginning Fund Balance	25,061,384	32,968,545	40,945,008	40,945,008	49,547,755	8,602,747
Audit Adjustments	(1,493,884)	0	0	0	0	0
Other Restatement	94,964	0	0	43,743	0	-43,743
Ending Fund Balance	32,968,545	40,945,008	43,968,477	49,547,755	41,418,143	(8,129,612)

UNRESTRICTED GENERAL FUND

PASADENA UNIFIED SCHOOL DISTRICT
2021-22 Adopted Budget
Unrestricted General Fund - Fund #01.0 - Summary

	2018-19	2019-20	2020-21	2020-21	2021-22	Variance btwn 20-21
	Actuals	Actuals	Second Interim	Estimated Actuals	Adopted Budget	Estimated Actuals and 21-22 Adopted
Revenues						
Revenue Limit/LCFF	160,730,905	161,075,459	159,055,124	159,332,908	168,989,804	9,656,896
Federal Revenue	230,792	43,687	42,938	42,938	42,938	0
State Revenue	6,192,458	5,496,557	2,990,666	2,944,357	2,949,217	4,860
Local Revenue	5,468,734	13,916,996	11,213,057	12,089,567	12,089,567	0
Total Revenues	172,622,889	180,532,699	173,301,785	174,409,770	184,071,526	9,661,756
Expenditures						
Certificated Salaries	57,078,729	59,537,362	58,794,698	57,786,208	61,498,668	3,712,460
Classified Salaries	16,803,604	17,286,401	17,719,315	16,675,408	18,376,497	1,701,089
Employee Benefits	35,041,764	36,676,018	36,528,546	35,435,891	39,708,595	4,272,704
Books & Supplies	2,531,315	2,602,947	2,649,083	2,696,722	3,060,259	363,537
Contracted Services	20,549,144	20,797,647	14,502,585	14,926,401	25,476,893	10,550,492
Capital Outlay	206,033	297,731	158,661	57,427	235,926	178,499
Other Outgo	434,893	402,441	575,000	575,000	575,000	0
Direct Support / Indirect Support	(2,667,793)	(2,335,172)	(3,789,064)	(3,609,771)	(3,701,495)	(91,724)
Total Expenditures	129,977,688	135,265,376	127,138,824	124,543,286	145,230,343	20,687,057
Interfund Transfers In/(Out)	(1,021,050)	(2,139,054)	(935,000)	(6,935,000)	(935,000)	6,000,000
Contributions to Restricted General Fund	(32,204,745)	(36,770,824)	(40,325,765)	(35,759,089)	(46,048,549)	(10,289,460)
Net Increase/Decrease in Fund Balance	9,419,406	6,357,445	4,902,196	7,172,395	(8,142,366)	(15,314,761)
Other Restatements	94,964	0	0			
Beginning Fund Balance	19,101,336	28,615,708	34,973,152	34,973,152	42,145,547	7,172,395
Ending Fund Balance	28,615,708	34,973,152	39,875,348	42,145,547	34,003,181	(8,142,366)

Pasadena Unified School District 2020-21 Adopted Budget Unrestricted General Fund - Fund #01.0 Detail							
	2019-20	2020-21	2020-21	2020-21	2020-21	2021-22	Variance
	Unaudited Actuals	Adopted Budget	First Interim	Second Interim	Estimated Actuals	Adopted Budget	20-21 Estimated Actuals and 21-22 Adopted Budget
Revenue							
LCFF Revenues							
Base	145,254,186	131,931,391	143,003,251	142,918,782	143,281,346	149,846,481	6,565,135
Supplemental/Concentration Grant	23,556,057	22,493,571	24,522,270	24,124,243	24,313,638	27,405,819	3,092,181
LCFF Transfers to Charter Schools	(7,734,784)	(7,905,047)	(7,988,109)	(7,987,901)	(8,262,076)	(8,262,496)	(420)
Total LCFF Revenues	161,075,459	146,519,915	159,537,412	159,055,124	159,332,908	168,989,804	9,656,896
Federal Revenues							
Forest Reserve Funds	43,687	42,938	42,938	42,938	42,938	42,938	0
E-Rate	0	0	0	0	0	0	0
Total Federal Revenues	43,687	42,938	42,938	42,938	42,938	42,938	0
State Revenues							
Mandated Cost (One-Time)	0	0	0	0			0
Mandated Cost (On-Going)	626,438	626,438	611,967	611,967	611,967	616,826	4,859
Lottery	2,291,611	2,358,577	2,378,699	2,378,699	2,332,390	2,332,390	0
Other State	2,578,508	0	0	0			0
Total State Revenues	5,496,557	2,985,015	2,990,666	2,990,666	2,944,357	2,949,216	4,859
Local Revenues							
Community Redevelopment Funds	0	0	0	0			0
Lease & Rentals	4,817,633	3,838,490	3,838,490	3,838,490	4,200,000	4,200,000	0
Interest	697,465	414,567	414,567	239,567	239,567	239,567	0
Interagency Fees	132,894	90,000	90,000	90,000	90,000	90,000	0
Other Local Income	8,269,004	7,245,000	7,045,000	7,045,000	7,560,000	7,560,000	0
Total Local Revenues	13,916,996	11,588,057	11,388,057	11,213,057	12,089,567	12,089,567	0
Total Revenues	180,532,699	161,135,925	173,959,073	173,301,785	174,409,770	184,071,525	9,661,755
Expenditure							
Certificated Salaries							
1100 - Teachers' Salaries	48,804,809	48,419,859	48,633,192	48,321,026	47,878,190	50,381,296	2,503,106
1200 - Certificated Pupil Support	3,267,420	3,201,826	3,322,707	3,322,707	2,994,906	3,306,738	311,832
1300 - Certificated Supervisors' and Admin Salaries	6,930,937	6,326,167	6,588,982	6,588,200	6,422,103	7,050,750	628,647
1900 - Other Certificated Salaries	534,197	450,930	536,825	562,765	491,009	780,092	289,083
Total Certificated Salaries	59,537,362	58,398,782	59,081,706	58,794,698	57,786,208	61,518,876	3,732,668

**Pasadena Unified School District
2020-21 Adopted Budget
Unrestricted General Fund - Fund #01.0 Detail**

	2019-20	2020-21	2020-21	2020-21	2020-21	2021-22	Variance
	Unaudited				Estimated	Adopted	20-21 Estimated
	Actuals	Adopted Budget	First Interim	Second Interim	Actuals	Budget	Actuals and 21-22
							Adopted Budget
Classified Salaries							
2100 - Instructional Aides	162,504	233,733	236,154	280,387	666,751	379,630	(287,121)
2200 - Classified Support Salaries	7,618,384	7,565,619	7,586,102	7,604,715	7,101,725	7,986,522	884,797
2300 - Classified Supervisors' and Admin Salaries	2,990,982	3,011,083	3,024,593	3,051,183	2,915,241	3,143,495	228,254
2400 - Clerical and Office Salaries	5,312,198	5,307,772	5,339,981	5,522,213	5,021,246	5,603,702	582,456
2900 - Other Classified	1,202,334	1,231,085	1,279,729	1,260,817	970,445	1,263,148	292,703
Total Classified Salaries	17,286,401	17,349,292	17,466,559	17,719,315	16,675,408	18,376,497	1,701,089
Employee Benefits							
3100 - STRS	9,745,857	6,061,201	9,310,619	9,283,146	9,054,750	10,182,684	1,127,934
3200 - PERS	3,362,607	3,699,875	3,834,840	3,874,319	3,572,850	4,429,443	856,593
3300 - OASDI/Medicare/OPEB	2,214,843	1,908,944	2,263,553	2,282,837	2,118,710	2,352,724	234,014
3400 - Health and Welfare Benefits	15,490,095	20,458,240	16,003,323	16,040,589	15,760,081	16,165,953	405,872
3500 - Unemployment Insurance	52,578	27,744	38,254	38,693	38,259	979,971	941,712
3600 - Workers' Compensation	3,642,904	2,641,759	3,636,262	3,639,181	3,517,664	3,993,907	476,243
3700 - Retiree Benefits	586,551	413,253	571,400	573,812	577,889	788,017	210,128
3900 - Other Employee Benefits	1,580,582	795,688	795,688	795,969	795,688	795,688	0
Total Employee Benefits	36,676,018	36,006,704	36,453,939	36,528,546	35,435,891	39,688,387	4,252,496
Materials and Supplies							
4100 - Approved Textbooks and Core Curriculum Materials	929,721	211,272	295,728	294,609	129,103	418,601	289,498
4200 - Books and Other Reference Material	15,965	43,200	22,685	22,685	23,052	6,200	(16,852)
4300 - Materials and Supplies	1,469,659	2,215,970	2,282,908	2,115,045	2,277,038	2,454,675	177,637
4400 - Noncapitalized Equipment	187,602	169,101	189,963	216,744	267,529	180,783	(86,746)
Total Materials and Supplies	2,602,947	2,639,543	2,791,284	2,649,083	2,696,722	3,060,259	363,537
Contracted Services							
5100 - Subagreements for Services	6,737,109	0	0	0	0	0	0
5200 - Travel/Conferences/Mileage	101,537	283,172	254,893	233,577	83,089	213,199	130,110
5300 - Dues and Membership	85,607	110,344	116,119	114,740	89,580	122,430	32,850
5400 - Insurance	873,686	1,000,000	1,298,446	1,298,446	1,205,000	1,793,158	588,158
5500 - Utilities	4,891,283	5,292,161	5,291,661	5,291,661	5,291,041	5,693,661	402,620
5600 - Rentals, Leases, Repairs and Noncapitalized Improvement	2,712,615	3,029,802	3,071,258	3,059,512	3,012,089	760,315	(2,251,774)
5710 - Transfers of Direct Costs	0	(4,607,931)	(6,190,960)	(6,318,652)	(6,318,653)	0	6,318,653
5750 - Transfers of Direct Costs - Interfund	244,401	13,262	13,262	13,262	0	3,762	3,762
5800 - Professional Services and Operating Expenditures	4,217,297	13,254,797	11,893,680	9,412,025	10,219,325	15,329,968	5,110,643
5900 - Communications	934,113	1,396,299	1,398,013	1,398,013	1,344,930	1,560,400	215,470
Total Contracted Services	20,797,647	19,771,906	17,146,372	14,502,584	14,926,401	25,476,893	10,550,492

Pasadena Unified School District 2020-21 Adopted Budget Unrestricted General Fund - Fund #01.0 Detail						
	2019-20	2020-21	2020-21	2020-21	2020-21	2021-22
	Unaudited Actuals	Adopted Budget	First Interim	Second Interim	Estimated Actuals	Adopted Budget
						Variance 20-21 Estimated Actuals and 21-22 Adopted Budget
Capital Outlay						
6100 - Sites and Improvements of Sites	0	0	0	0	0	0
6200 - Buildings and Improvements of Buildings	124,558	124,560	124,560	0	0	0
6400 - Equipment	173,173	166,085	123,087	158,661	57,427	235,926
6500 - Equipment Replacement	0	0	0	0	0	0
Total Capital Outlay	297,731	290,645	247,647	158,661	57,427	235,926
Other Outgo						
7130 - State Special Schools	18,511	25,000	25,000	25,000	25,000	25,000
7141 - Tuition, Exs Cst, Sch Dist	0	0	0	0	0	0
7142 - Tuition, Exs Cost, COE	383,930	550,000	550,000	550,000	550,000	550,000
Total Other Outgo	402,441	575,000	575,000	575,000	575,000	575,000
Indirect						
7310 - Direct Support/Indirect Costs	(1,700,357)	(2,313,544)	(3,003,131)	(2,992,807)	(2,952,051)	(3,017,119)
7350 - Direct Support/Indirect Costs - Interfund	(634,815)	(585,408)	(795,722)	(796,257)	(657,720)	(684,376)
Total Indirect	(2,335,172)	(2,898,952)	(3,798,853)	(3,789,064)	(3,609,771)	(3,701,495)
Total Expenditure	135,265,376	132,132,920	129,963,654	127,138,823	124,543,286	145,230,343
Other Financing Sources/Uses						
InterFund Transfers In						
Other Transfers In - Fund #40	0	0	0	0	0	0
Total Interfund Transfers In	0	0	0	0	0	0
InterFund Transfers Out						
Other Transfers Out	(2,139,054)	(2,105,366)	(935,000)	(935,000)	(6,935,000)	(935,000)
Total Interfund Transfers In	(2,139,054)	(2,105,366)	(935,000)	(935,000)	(6,935,000)	(935,000)
Contributions to Restricted Programs						
30100.0 - NCLB:Title I Part A	0	0	0	0	0	0
58124.0 - Junior ROTC	(178,179)	(160,644)	(160,644)	(210,644)	(58,752)	(200,206)
56400.0 - Medi-Cal Billing Option	0	(220,195)	(220,195)	(220,195)	(220,195)	0
65000.0 - Special Education: AB 602	(29,727,927)	(37,775,574)	(34,253,222)	(33,121,103)	(28,807,594)	(37,823,507)
81500.0 - On-Going Major Maintenance	(6,846,402)	(6,986,865)	(6,872,751)	(6,752,918)	(6,633,513)	(7,704,378)
90000.0 - Gifts and Grants	(18,316)	(17,586)	(17,586)	(20,905)		
90020.0 - Medi-Cal Billing Option	0	0	0	0		(303,209)
Other	0	0	0	0	(39,035)	(17,249)
Total Contribution to Restricted Programs	(36,770,824)	(45,160,864)	(41,524,398)	(40,325,765)	(35,759,089)	(46,048,549)

Pasadena Unified School District							
2020-21 Adopted Budget							
Unrestricted General Fund - Fund #01.0 Detail							
	2019-20	2020-21	2020-21	2020-21	2020-21	2021-22	Variance
	Unaudited						
	Actuals	Adopted Budget	First Interim	Second Interim	Estimated Actuals	Adopted Budget	20-21 Estimated Actuals and 21-22 Adopted Budget
Total Other Financing Sources/Uses	(38,909,878)	(47,266,230)	(42,459,398)	(41,260,765)	(42,694,089)	(46,983,549)	(4,289,460)
Net Increase/Decrease in Fund Balance	6,357,444	(18,263,225)	1,536,021	4,902,197	7,172,395	(8,142,367)	(15,314,762)
Beginning Balance	28,615,706	34,973,150	34,973,150	34,973,150	34,973,150	42,145,546	
Audit Adjustments/Restatements	0	0	0	0	0	0	0
Adjusted Beginning Balance	28,615,706	34,973,150	34,973,150	34,973,150	34,973,150	42,145,546	0
Net Increase/Decrease in Fund Balance	6,357,444	(18,263,225)	1,536,021	4,902,197	7,172,395	(8,142,367)	(15,314,762)
Ending Fund Balance	34,973,150	16,709,925	36,509,172	39,875,348	42,145,546	34,003,180	(15,314,762)
Components of Ending Fund Balance							
Revolving Cash Fund	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Stores	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Prepaid Expenditures	150,000	150,000	50,000	50,000	50,000	50,000	50,000
Economic Uncertainties	6,763,116	7,011,216	7,673,484	7,566,425	7,522,567	7,994,179	
Other Commitments	0	0	27,844,169	31,894,669			
Unassigned Funds	27,760,034	9,248,709	641,519	64,254	34,272,980	25,659,001	(15,664,762)
Total Components of Ending Fund Balance	34,973,150	16,709,925	36,509,172	39,875,348	42,145,546	34,003,180	(15,314,762)

RESTRICTED GENERAL FUND

PASADENA UNIFIED SCHOOL DISTRICT
2021-22 Adopted Budget
Restricted General Fund - Fund #01.0 - Summary

	2018-19	2019-20	2020-21	2020-21	2021-22	Variance btwn 20-21 Estimated Actuals and 21-22 Adopted Budget
	<u>Actuals</u>	<u>Actuals</u>	<u>Second Interim</u>	<u>Estimated Actuals</u>	<u>Adopted Budget</u>	<u>Budget</u>
Revenues						
LCFF	0	0	0	0	0	0
Federal Revenue	19,776,594	20,590,895	44,200,069	42,510,896	28,097,018	(14,413,878)
State Revenue	34,461,391	30,926,281	34,170,135	38,518,001	42,427,437	3,909,436
Local Revenue	3,826,588	4,291,479	3,565,621	3,872,560	3,747,047	(125,513)
Total Revenues	58,064,573	55,808,655	81,935,825	84,901,457	74,271,502	(10,629,955)
Expenditures						
Certificated Salaries	19,485,850	20,978,407	22,345,132	24,876,911	23,235,060	(1,641,851)
Classified Salaries	15,692,670	17,107,209	19,291,650	17,806,458	20,662,607	2,856,149
Employee Benefits	29,180,860	27,573,115	29,732,109	29,201,571	32,403,727	3,202,156
Books & Supplies	3,726,478	3,288,696	10,033,103	8,173,784	5,733,819	(2,439,965)
Contracted Services	18,707,068	19,474,077	39,001,105	35,446,314	34,781,970	(664,344)
Capital Outlay	1,162,203	587,674	199,413	556,848	192,995	(363,853)
Other Outgo	570,978	250,926	545,000	260,000	280,000	20,000
Direct Support / Indirect Support	1,856,536	1,700,357	2,992,807	2,952,051	3,017,119	65,068
Total Expenditures	90,382,642	90,960,460	124,140,319	119,273,937	120,307,297	1,033,360
Net Increase/Decrease in Fund Balance	<u>(32,318,069)</u>	<u>(35,151,806)</u>	<u>(42,204,494)</u>	<u>(34,372,480)</u>	<u>(46,035,795)</u>	<u>(11,663,315)</u>
Other Financing Sources/Uses	32,204,745	36,770,824	40,397,765	35,759,089	46,048,549	10,289,460
Beginning Fund Balance	5,960,045	4,352,838	5,971,856	5,971,856	7,402,208	1,430,352
Adjustments/Restatement	(1,493,884)	0	0	43,743	0	-43,743
Ending Fund Balance	<u>4,352,838</u>	<u>5,971,856</u>	<u>4,165,127</u>	<u>7,402,208</u>	<u>7,414,962</u>	<u>12,754</u>

PASADENA UNIFIED SCHOOL DISTRICT
2021-22 Adopted Budget
Special Education Statement of Revenues and Expenditures

	2018-19	2019-20	2020-21	2020-21	2021-22	Variance btwn 20-21 Estimated Actuals and 21- 22 Adopted
	<u>Actuals</u>	<u>Actuals</u>	<u>Second Interim</u>	<u>Estimated Actuals</u>	<u>Adopted Budget</u>	
Revenues						
Revenue Limit/LCFF	7,137,009	7,081,039	5,777,473	5,689,653	10,034,329	4,344,676
Federal Revenue	5,266,003	5,188,945	5,242,894	5,536,412	6,536,419	1,000,007
State Revenue	16,447,716	15,829,999	18,328,902	17,679,624	21,886,037	4,206,413
Local Revenue	229,886	277,719	150,000	164,033	150,000	(14,033)
Total Revenues	<u>29,080,614</u>	<u>28,377,702</u>	<u>29,499,269</u>	<u>29,069,722</u>	<u>38,606,785</u>	<u>9,537,063</u>
Expenditures						
Certificated Salaries	12,736,064	13,826,295	14,535,535	14,085,888	16,438,123	2,352,235
Classified Salaries	7,822,397	8,630,659	9,758,233	8,860,074	10,659,219	1,799,145
Employee Benefits	13,295,692	13,873,447	14,664,941	14,311,921	16,885,985	2,574,064
Books & Supplies	329,219	496,107	612,362	591,326	859,664	268,338
Contracted Services	21,893,524	21,006,459	22,111,163	19,401,068	30,896,407	11,495,339
Capital Outlay	36,985	0	0	19,153	0	(19,153)
Other Outgo	500,927	250,926	545,000	260,000	280,000	20,000
Direct Support / Indirect Support	0	0	0	0	0	0
Total Expenditures	<u>56,614,808</u>	<u>58,083,893</u>	<u>62,227,234</u>	<u>57,529,430</u>	<u>76,019,398</u>	<u>18,489,968</u>
Net Increase/Decrease in Reserve Balance	<u>(27,534,194)</u>	<u>(29,706,191)</u>	<u>(32,727,965)</u>	<u>(28,459,708)</u>	<u>(37,412,613)</u>	<u>(8,952,905)</u>
Beginning Resource Balance	0	0	0	0	0	0
Net Inc/Dec in Reserve Balance	0	0	0	0	0	0
(Encroachment prior to Indirect Cost)	(27,534,194)	(29,706,191)	(32,727,965)	(28,459,708)	(37,412,613)	(8,952,905)
Indirect Cost	<u>487,118</u>	<u>333,156</u>	<u>393,138</u>	<u>347,886</u>	<u>410,894</u>	<u>63,008</u>
Encroachment after Indirect Cost	<u>(28,021,312)</u>	<u>(30,039,347)</u>	<u>(33,121,103)</u>	<u>(28,807,594)</u>	<u>(37,823,507)</u>	<u>(9,015,913)</u>
General Fund Contribution	28,021,312	30,039,347	33,121,103	28,807,594	37,823,507	9,015,913
Ending Resource Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

OTHER FUNDS

PASADENA UNIFIED SCHOOL DISTRICT
2021-22 Adopted Budget
Adult Education - Fund #11.0 Summary

	2018-19	2019-20	2020-21	2020-21	2021-22	Variance
	Actuals	Actuals	Second Interim	Estimated Actuals	Adopted Budget	Estimated Actuals and 21-22 Adopted Budget
Revenue						
Federal Revenue	112,232	86,890	0	0	0	0
Other State Revenue	11,533	6,207	0	0	0	0
Other Local Revenue	276	0	0	0	788,844	788,844
Total Revenue	124,041	93,097	0	0	788,844	788,844
Expenditures						
Certificated Salaries	76,289	71,629	0	0	318,847	318,847
Classified Salaries	15,859	0	0	0	109,838	109,838
Employee Benefits	31,894	21,468	0	0	188,330	188,330
Books & Supplies	0	0	0	0	13,500	13,500
Contracted Services	0	0	0	0	60,000	60,000
Capital Outlay	0	0	0	0	45,298	45,298
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Support	0	0	0	0	53,031	53,031
Total Expenditures	124,041	93,097	0	0	788,844	788,844
Other Financing Sources/Uses						
Interfund Transfer In-From Fund # 01.0	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	0	0	0	0	0	0
Beginning Fund Balance	0	0	0	0	0	0
Audit Adjustments/Restatement	0	0	0	0	0	0
Adjusted Beginning Fund Balance	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	0	0	0	0	0	0
Ending Fund Balance	0	0	0	0	0	0
Components of Ending Fund Balance						
Legally Restricted Balance	0	0	0	0	0	0
Undesignated Balance	0	0	0	0	0	0
Total Components of Ending Balance	0	0	0	0	0	0

PASADENA UNIFIED SCHOOL DISTRICT
2021-22 Adopted Budget
Child Development - Fund #12.0 Summary

	2018-19	2019-20	2020-21	2020-21	2021-22	Variance btwn 20-21
	Actuals	Actuals	Second Interim	Estimated Actuals	Adopted Budget	Estimated Actuals and 21-
Revenue						
State Preschool	0	0	0	0	0	0
Children's Centers Apportionment	0	0	0	0	0	0
Fees and Contracts - Children's Center Fees	0	0	0	0	0	0
Other Federal Revenue	141,964	117,588	0	0	176,951	176,951
Other State Revenue - Playground	4,620,959	4,582,376	5,392,156	5,473,227	5,253,065	(220,162)
Other Local Revenue	1,120,624	937,644	741,003	285,209	571,832	286,623
Interest	0	0	0	0	0	0
Total Revenue	5,883,547	5,637,608	6,133,159	5,758,436	6,001,848	243,412
Expenditures						
Certificated Salaries	1,587,208	1,790,616	1,762,219	1,644,073	1,636,346	(7,727)
Classified Salaries	1,529,484	1,443,929	1,678,671	1,509,679	1,713,083	203,404
Employee Benefits	1,604,330	1,635,323	1,790,476	1,640,511	1,865,474	224,963
Books & Supplies	219,147	285,491	467,457	439,625	283,644	(155,981)
Contracted Services	284,402	218,862	136,365	15,627	100,151	84,524
Capital Outlay	92,675	61,214	75,562	72,100	0	(72,100)
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Support	394,196	275,177	354,317	319,258	412,721	93,463
Total Expenditures	5,711,442	5,710,611	6,265,067	5,640,873	6,011,419	370,546
Other Financing Sources/Uses						
Interfund Transfer In-From Fund # 01.0	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	172,105	(73,003)	(131,908)	117,563	(9,571)	(127,134)
Beginning Fund Balance	1,400,530	1,572,635	1,499,631	1,499,631	1,617,194	117,563
Audit Adjustments/Restatement	0	0	0	0	0	0
Adjusted Beginning Fund Balance	1,400,530	1,572,635	1,499,631	1,499,631	1,617,194	117,563
Net Increase/Decrease in Fund Balance	172,105	(73,003)	(131,908)	117,563	(9,571)	(127,134)
Ending Fund Balance	1,572,635	1,499,631	1,367,723	1,617,194	1,607,623	(9,571)
Components of Ending Fund Balance						
Legally Restricted Balance	378,909	1,499,631	1,367,723	1,617,194	1,607,623	(9,571)
Undesignated Balance	1,193,726	0	0	0	0	0
Total Components of Ending Balance	1,572,635	1,499,631	1,367,723	1,617,194	1,607,623	(9,571)

**PASADENA UNIFIED SCHOOL DISTRICT
2021-22 Adopted Budget
Cafeteria Account - Fund #13.0 Summary**

	2018-19	2019-20	2020-21	2020-21	2021-22	Variance btwn 20-21 Estimated Actuals and 21-22 Adopted
	<u>Actuals</u>	<u>Actuals</u>	<u>Second Interim</u>	<u>Estimated Actuals</u>	<u>Adopted Budget</u>	
Revenue						
Food Services Sales	0	0	0	0	0	0
Federal Revenue: Child Nutrition Program	0					
Other Federal Revenues	6,191,472	5,798,633	8,230,826	8,230,826	6,654,733	(1,576,093)
State Revenue: Child Nutrition Program	490,253	371,376	451,085	461,085	412,674	(48,411)
Other Local Revenue	638,902	397,841	31,965	21,965	0	(21,965)
Total Revenue	7,320,626	6,568,672	8,713,876	8,713,876	7,067,407	(1,646,469)
Expenditures						
Classified Salaries	2,943,364	2,945,038	2,941,054	2,687,846	2,768,688	80,842
Employee Benefits	1,572,294	1,598,188	1,741,923	1,531,997	1,704,703	172,706
Food and Other Supplies	3,302,242	3,713,675	6,823,360	4,644,433	4,517,646	(126,787)
Contracted Services	18,281	(1,145,785)	(2,071,801)	(2,092,334)	(1,714,530)	377,804
Capital Outlay	27,325	0	0	0	0	0
Direct Support/Indirect Support	417,061	359,638	441,940	338,462	218,624	(119,838)
Total Expenditures	8,280,566	7,470,753	9,876,476	7,110,404	7,495,131	384,727
Other Financing Sources/Uses						
Transfers In from Unrestricted General Fund	(86,050)	(1,204,054)	0	0	0	0
Total Other Financing Sources/Uses	(86,050)	(1,204,054)	0	0	0	0
Net Increase/Decrease in Fund Balance	<u>(873,890)</u>	<u>301,972</u>	<u>(1,162,600)</u>	<u>1,603,472</u>	<u>(427,724)</u>	<u>(2,031,196)</u>
Beginning Fund Balance	2,281,020	1,407,130	1,709,103	1,709,103	3,312,575	1,603,472
Audit Adjustments/Restatement	0	0	0	0	0	0
Adjusted Beginning Fund Balance	2,281,020	1,407,130	1,709,103	1,709,103	3,312,575	1,603,472
Net Increase/Decrease in Fund Balance	(873,890)	301,972	(1,162,600)	1,603,472	(427,724)	(2,031,196)
Ending Fund Balance	<u>1,407,130</u>	<u>1,709,103</u>	<u>546,502</u>	<u>3,312,575</u>	<u>2,884,851</u>	<u>(427,724)</u>
Components of Ending Fund Balance						
Inventory	0	0	0	0	0	0
Economic Uncertainties	1,407,130	1,709,103	546,502	3,312,575	2,884,851	(427,724)
Total Components of Ending Balance	<u>1,407,130</u>	<u>1,709,103</u>	<u>546,502</u>	<u>3,312,575</u>	<u>2,884,851</u>	<u>(427,724)</u>

PASADENA UNIFIED SCHOOL DISTRICT
2021-22 Adopted Budget
Building Fund #21.X Summary

	2018-19	2019-20	2020-21	2020-21	2021-22	Variance
	Actuals	Actuals	Second Interim	Estimated Actuals	Adopted Budget	Estimated Actuals and 21-22 Adopted
Revenue						
Interest	941,650	380,820	10,000	50,000	0	(50,000)
Other State	0	0	0	0	0	0
Other Local Revenue	0	570,069	0	0	0	0
Total Revenue	941,650	950,890	10,000	50,000	0	(50,000)
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	459,883	430,442	364,972	318,701	365,335	46,634
Employee Benefits	226,024	214,587	211,576	186,266	216,980	30,714
Books & Supplies	213,537	13,700	15,220	3,722,518	3,030,700	(691,818)
Contracted Services	318,356	73,837	215,050	433,649	599,693	166,044
Capital Outlay	37,224,270	13,290,728	10,911,225	7,168,495	3,228,906	(3,939,589)
Other Outgo	0	0	0	0	0	0
Total Expenditures	38,442,071	14,023,294	11,718,043	11,829,629	7,441,614	(4,388,015)
Other Financing Sources/Uses						
Interfund Transfer In-From Fund # 01.0	0	0	0	0	0	0
Interfund Transfer In-From Fund # 25.0	0	0	0	0	0	0
Proceeds from Sale of Bonds	0	0	0	19,805,000	0	(19,805,000)
Total Other Financing Sources/Uses	0	0	0	19,805,000	0	(19,805,000)
Net Increase/Decrease in Fund Balance	(37,500,420)	(13,072,404)	(11,708,043)	8,025,371	(7,441,614)	(15,466,985)
Beginning Fund Balance	62,295,770	24,795,350	11,722,945	11,722,945	19,748,316	8,025,371
Audit Adjustments	0	0	0	0	0	0
Adjusted Beginning Fund Balance	62,295,770	24,795,350	11,722,945	11,722,945	19,748,316	8,025,371
Net Increase/Decrease in Fund Balance	(37,500,420)	(13,072,404)	(11,708,043)	8,025,371	(7,441,614)	(15,466,985)
Ending Fund Balance	24,795,350	11,722,945	14,902	19,748,316	12,306,702	(7,441,614)
Components of Ending Fund Balance						
Economic Uncertainties	111,881,010	0	0	0	0	0
Designated Balance	0	11,722,945	14,902	19,748,316	12,306,702	(7,441,614)
Undesignated Balance	(87,085,660)	0	0	0	0	0
Total Components of Ending Balance	24,795,350	11,722,945	14,902	19,748,316	12,306,702	(7,441,614)

PASADENA UNIFIED SCHOOL DISTRICT
2021-22 Adopted Budget
Measure O - Ed Tech #21.2

	2019-20	2019-20	2020-21	2020-21	2021-22	Variance
	Actuals	Actuals	Second Interim	Estimated Actuals	Adopted Budget	Estimated Actuals and 21-22 Adopted Budget
Revenue						
Interest	0	0	0	0	0	0
Other State	0	0	0	0	0	0
Other Local Revenue	0	0	0	0	0	0
Total Revenue	0	0	0	0	0	0
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	3,713,350	3,020,000	(693,350)
Contracted Services	0	0	0	340,000	470,000	130,000
Capital Outlay	0	0	0	1,433,124	0	(1,433,124)
Other Outgo	0	0	0	0	0	0
Total Expenditures	0	0	0	5,486,474	3,490,000	(1,996,474)
Other Financing Sources/Uses						
Interfund Transfer In-From Fund # 01.0	0	0	0	0	0	0
Interfund Transfer In-From Fund # 25.0	0	0	0	0	0	0
Proceeds from Sale of Bonds	0	0	0	19,805,000	0	(19,805,000)
Total Other Financing Sources/Uses	0	0	0	19,805,000	0	(19,805,000)
Net Increase/Decrease in Fund Balance	0	0	0	14,318,526	(3,490,000)	(17,808,526)
Beginning Fund Balance	0	0	0	0	14,318,526	14,318,526
Audit Adjustments	0	0	0	0	0	0
Adjusted Beginning Fund Balance	0	0	0	0	14,318,526	14,318,526
Net Increase/Decrease in Fund Balance	0	0	0	14,318,526	(3,490,000)	(17,808,526)
Ending Fund Balance	0	0	0	14,318,526	10,828,526	(3,490,000)
Components of Ending Fund Balance						
Economic Uncertainties	0	0	0	0	0	0
Designated Balance	0	0	0	14,318,526	10,828,526	(3,490,000)
Undesignated Balance	0	0	0	0	0	0
Total Components of Ending Balance	0	0	0	14,318,526	10,828,526	(3,490,000)

PASADENA UNIFIED SCHOOL DISTRICT
2021-22 Adopted Budget
Measure TT #21.0

	2018-19	2019-20	2020-21	2020-21	2021-22	Variance
	Actuals	Actuals	Second Interim	Estimated Actuals	Adopted Budget	Estimated Actuals and 21-22 Adopted
Revenue						
Interest	941,650	380,820	10,000	50,000	0	(50,000)
Other State	0	0	0	0	0	0
Other Local Revenue	0	570,069	0	0	0	0
Total Revenue	941,650	950,890	10,000	50,000	0	(50,000)
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	459,883	430,442	364,972	318,701	365,335	46,634
Employee Benefits	226,024	214,587	211,576	186,266	216,980	30,714
Books & Supplies	213,537	13,700	15,220	9,168	10,700	1,532
Contracted Services	318,356	73,837	215,050	93,649	129,693	36,044
Capital Outlay	37,224,270	13,290,728	10,911,225	5,735,371	3,228,906	(2,506,465)
Other Outgo	0	0	0	0	0	0
Total Expenditures	38,442,071	14,023,294	11,718,043	6,343,155	3,951,614	(2,391,541)
Other Financing Sources/Uses						
Interfund Transfer In-From Fund # 01.0	0	0	0	0	0	0
Interfund Transfer In-From Fund # 25.0	0	0	0	0	0	0
Proceeds from Sale of Bonds	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	(37,500,420)	(13,072,404)	(11,708,043)	(6,293,155)	(3,951,614)	2,341,541
Beginning Fund Balance	62,295,770	24,795,350	11,722,945	11,722,945	5,429,790	(6,293,155)
Audit Adjustments	0	0	0	0	0	0
Adjusted Beginning Fund Balance	62,295,770	24,795,350	11,722,945	11,722,945	5,429,790	(6,293,155)
Net Increase/Decrease in Fund Balance	(37,500,420)	(13,072,404)	(11,708,043)	(6,293,155)	(3,951,614)	2,341,541
Ending Fund Balance	24,795,350	11,722,945	14,902	5,429,790	1,478,176	(3,951,614)
Components of Ending Fund Balance						
Economic Uncertainties	111,881,010	0	0	0	0	0
Designated Balance	0	11,722,945	14,902	5,429,790	1,478,176	(3,951,614)
Undesignated Balance	(87,085,660)	0	0	0	0	0
Total Components of Ending Balance	24,795,350	11,722,945	14,902	5,429,790	1,478,176	(3,951,614)

PASADENA UNIFIED SCHOOL DISTRICT
2021-22 Adopted Budget
Capital Facilities (Developer Fees) - Fund #25.0 Summary

	2018-19	2019-20	2020-21	2020-21	2021-22	Variance btwn 20-21
	Actuals	Actuals	Second Interim	Estimated Actuals	Adopted Budget	Estimated Actuals and 21-
Revenue						
Developer Fees	2,074,324	1,692,182	900,000	900,000	900,000	0
Redevelopment Agency Fees	0	0	0	0	0	0
Other Local	0	0	0	0	0	0
Interest	28,719	41,581	16,000	16,000	16,000	0
Total Revenue	2,103,043	1,733,763	916,000	916,000	916,000	0
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	0	199,035	0	0	0	0
Capital Outlay	69,478	1,881,347	144,000	49,136	102,578	53,442
Other Outgo	0	0	0	0	0	0
Total Expenditures	69,478	2,080,382	144,000	49,136	102,578	53,442
Other Financing Sources/Uses						
Interfund Transfer Out - Unrestricted General Fund	0	0	0	0	0	0
Interfund Transfer In/Out - Building Fund - #21.0	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	2,033,566	(346,618)	772,000	866,864	813,422	(53,442)
Beginning Fund Balance	725,396	2,758,962	2,412,343	2,412,343	3,279,207	866,864
Net Increase/Decrease in Fund Balance	2,033,566	(346,618)	772,000	866,864	813,422	(53,442)
Ending Fund Balance	2,758,962	2,412,343	3,184,343	3,279,207	4,092,629	813,422
Components of Ending Fund Balance						
Economic Uncertainties	0	0	0	0	0	0
Designated Balance	2,758,962	2,412,343	3,184,343	3,279,207	4,092,629	813,422
Undesignated Balance	0	0	0	0	0	0
Total Components of Ending Balance	2,758,962	2,412,343	3,184,343	3,279,207	4,092,629	813,422

PASADENA UNIFIED SCHOOL DISTRICT
2021-22 Adopted Budget
County School Facilities Fund - Fund #35.0 Summary

	2018-19	2019-20	2020-21	2020-21	2021-22	Variance btwn 20-21 Estimated Actuals and 21-22
	Actuals	Actuals	Second Interim	Estimated Actuals	Adopted Budget	
Revenue						
School Facilities Apportionments	0	0	0	0	0	0
Other Local	0	0	0	0	0	0
Interest	421	350	0	0	0	0
Total Revenue	421	350	0	0	0	0
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Support	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Other Financing Sources/Uses						
Interfund Transfer In (out)	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	421	350	0	0	0	0
Beginning Fund Balance	20,066	20,487	20,837	20,837	20,837	0
Net Increase/Decrease in Fund Balance	421	350	0	0	0	0
Ending Fund Balance	20,487	20,837	20,837	20,837	20,837	0
Components of Ending Fund Balance						
Economic Uncertainties	0	0	0	0	0	0
Designated Balance	20,487	20,837	20,837	20,837	20,837	0
Undesignated Balance	0	0	0	0	0	0
Total Components of Ending Balance	20,487	20,837	20,837	20,837	20,837	0

PASADENA UNIFIED SCHOOL DISTRICT
2021-22 Adopted Budget
Capital Outlay - Special Reserve Fund #40 Summary

	2018-19	2019-20	2020-21	2020-21	2021-22	Variance btwn 20-21
	Actuals	Actuals	Second Interim	Estimated Actuals	Adopted Budget	Estimated Actuals and 21-22 Adopted Budget
Revenue						
Emergency Repair Program	0	0	0	0	0	0
Federal Revenue	0	0	0	0	0	0
Other State	0	0	0	0	0	0
Other Local Revenue	23,787	15,919	0	0	0	0
Total Revenue	23,787	15,919	0	0	0	0
Expenditures						
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	1,820	1,820	2,000	2,000	2,000	0
Capital Outlay	16,214	0	0	0	0	0
Other Outgo - Debt Service	216,667	216,667	216,670	216,000	231,000	15,000
Total Expenditures	234,700	218,487	218,670	218,000	233,000	15,000
Other Financing Sources/Uses						
Transfer in/out	0	0	0	0	0	0
Estimated Sale of Property	0	0	0	0	0	0
Certificates of Participation	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	(210,913)	(202,568)	(218,670)	(218,000)	(233,000)	(15,000)
Beginning Fund Balance	1,357,138	1,146,225	943,658	943,657	725,657	(218,000)
Audit Adjustment						
Net Increase/Decrease in Fund Balance	(210,913)	(202,568)	(218,670)	(218,000)	(233,000)	(15,000)
Ending Fund Balance	1,146,225	943,657	724,988	725,657	492,657	(233,000)
Components of Ending Fund Balance						
Designated Balance	1,146,225	943,657	724,988	725,657	492,657	(233,000)
Undesignated Balance	0	0	0	0	0	0
Total Components of Ending Balance	1,146,225	943,658	724,988	725,657	492,657	(233,000)

PASADENA UNIFIED SCHOOL DISTRICT
2021-22 Adopted Budget
Bond Interest and Redemption - Fund #51.0 (County Administered) Summary

	2018-19	2019-20	2020-21	2020-21	2021-22	Variance btwn 20-21 Estimated Actuals and 21-22 Adopted Budget
	Actuals	Actuals	Second Interim	Estimated Actuals	Adopted Budget	
Federal Revenue	1,934,782	1,936,859	1,944,129	0	0	0
State Revenue						
Voted Indebtedness Levies						
Homeowners Exemptions	228,640	224,292	198,510	0	0	0
Local Revenue						
County & District Taxes -						
Secured Roll	37,409,208	39,462,278	38,215,575	13,876,106	0	(13,876,106)
Unsecured Roll	778,238	760,512	1,133,308	511,928	0	(511,928)
Prior Year's Taxes	998,724	1,214,747	1,322,872	661,436	0	(661,436)
Supplemental Taxes	944,470	1,708,923	1,175,388	587,694	0	(587,694)
Penalties and Interest						
on Delinquent Non-Revenue Limit Taxes	112,333	111,696	135,693	0	0	0
Other Local Revenue	29,526	0	0	0	0	0
Interest	328,951	550,838	684,138	205,241	0	(205,241)
Total Revenue	42,764,872	45,970,145	44,809,613	15,842,405	0	(15,842,405)
Expenditures						
Capital Outlay	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Other Outgo (excluding Transfers of Ind Costs)						
Debt Service - Principal Payment	27,780,000	31,430,000	33,805,000	32,600,000	0	(32,600,000)
Debt Service - Interest Payment	16,160,670	16,943,919	16,156,975	14,059,592	0	(14,059,592)
Total Other Financing Sources/Uses	43,940,670	48,373,919	49,961,975	46,659,592	0	(46,659,592)
Net Increase/Decrease in Fund Balance	(1,175,798)	(2,403,774)	(5,152,362)	(30,817,187)	0	30,817,187
Beginning Fund Balance	47,660,558	46,484,760	44,080,986	38,928,624	8,111,437	(30,817,187)
Net Increase/Decrease in Fund Balance	(1,175,798)	(2,403,774)	(5,152,362)	(30,817,187)	0	30,817,187
Ending Fund Balance	46,484,760	44,080,986	38,928,624	8,111,437	8,111,437	0
Components of Ending Fund Balance						
Economic Uncertainties	0	0	0	0	0	0
Designated Balance	46,484,760	44,080,986	38,928,624	8,111,437	8,111,437	0
Undesignated Balance	0	0	0	0	0	0
Total Components of Ending Balance	46,484,760	44,080,986	38,928,624	8,111,437	8,111,437	0

PASADENA UNIFIED SCHOOL DISTRICT
2021-22 Adopted Budget
Self-Insurance Fund # 67.0 - Property and Liability

	2018-19	2019-20	2020-21	2020-21	2021-22	Variance
	Actuals	Actuals	Second Interim	Estimated Actuals	Adopted Budget	Estimated Actuals and 21-22 Adopted Budget
Revenue						
Fees and District - In-District Premiums/Contributions	0	0	0	0	0	0
Interest	1,387	700	0	0	0	0
Other Local	0	150,839	664,000	672,622	0	(672,622)
Total Revenue	1,387	151,538	664,000	672,622	0	(672,622)
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	786,432	789,763	935,000	688,000	935,000	247,000
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Total Expenditures	786,432	789,763	935,000	688,000	935,000	247,000
Other Financing Sources/Uses						
Interfund Transfer In - From Fund #01.0	935,000	935,000	935,000	935,000	935,000	0
Total Other Financing Sources/Uses	935,000	935,000	935,000	935,000	935,000	0
Net Increase/Decrease in Fund Balance	149,954	296,775	664,000	919,622	0	(919,622)
Beginning Fund Balance	0	149,954	446,729	446,729	287,717	(159,012)
Restatements/Audit Adjustment			(1,078,634)	(1,078,634)		
Adjusted Beginning Fund Balance	0	149,954	(631,905)	(631,905)	287,717	(159,012)
Net Increase/Decrease in Fund Balance	149,954	296,775	664,000	919,622	0	(919,622)
Ending Fund Balance	149,954	446,729	32,095	287,717	287,717	(1,078,634)
Components of Ending Fund Balance						
Revolving Cash Fund	195,080	461,537	0	0	0	0
Undesignated Balance	(41,376)	(14,808)	0	0	0	0
Total Components of Ending Balance	153,704	446,729	0	0	0	0

PASADENA UNIFIED SCHOOL DISTRICT
2021-22 Adopted Budget
Self Insurance - Fund # 67.1 - Workers' Compensation

	2018-19	2019-20	2020-21	2020-21	2021-22	Variance btwn 20-21 Estimated Actuals and 21- 22 Adopted
	Actuals	Actuals	Second Interim	Estimated Actuals	Adopted Budget	
Revenue						
Fees and District - In-District Premiums/Contributions	5,202,154	5,767,659	5,280,000	5,280,000	6,416,527	1,136,527
Interest	217,250	212,972	85,000	85,000	85,000	0
Other Local	0	1,092,792	0	21,629	0	(21,629)
Total Revenue	5,419,403	7,073,423	5,365,000	5,386,629	6,501,527	1,114,898
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	49,792	135,108	197,923	202,341	209,229	6,888
Employee Benefits	23,295	58,205	86,656	87,985	97,149	9,164
Books & Supplies	252	0	4,500	2,000	55,000	53,000
Contracted Services	5,042,668	11,108,023	6,149,000	4,125,000	6,545,000	2,420,000
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Total Expenditures	5,116,007	11,301,336	6,438,079	4,417,326	6,906,378	2,489,052
Other Financing Sources/Uses						
Interfund Transfer In - From Fund #01.0	4,000,000	0	0	6,000,000	0	(6,000,000)
Total Other Financing Sources/Uses	4,000,000	0	0	6,000,000	0	(6,000,000)
Net Increase/Decrease in Fund Balance	4,303,396	(4,227,913)	(1,073,079)	6,969,303	(404,851)	(7,374,154)
Beginning Fund Balance	(6,066,511)	(5,640,633)	(9,868,546)	(9,868,546)	(3,246,683)	6,621,863
Other Restatements			(347,440)	(347,440)		
Audit Adjustment	(3,877,518)	0	0	0	0	
Adjusted Beginning Fund Balance	(9,944,029)	(5,640,633)	(10,215,986)	(10,215,986)	(3,246,683)	6,621,863
Net Increase/Decrease in Fund Balance	4,303,396	(4,227,913)	(1,073,079)	6,969,303	(404,851)	(7,374,154)
Ending Fund Balance	(5,640,633)	(9,868,546)	(11,289,065)	(3,246,683)	(3,651,534)	(752,291)
Components of Ending Fund Balance						
Revolving Cash Fund						0
Undesignated Balance	(5,640,633)	(9,868,546)	(11,289,065)	(3,246,683)	(3,651,534)	(404,851)
Total Components of Ending Balance	(5,640,633)	(9,868,546)	(11,289,065)	(3,246,683)	(3,651,534)	(404,851)

PASADENA UNIFIED SCHOOL DISTRICT
2021-22 Adopted Budget
Self Insurance - Fund # 67.2 - Health and Welfare

	2018-19	2019-20	2020-21	2020-21	2021-22	Variance btwn 20-21 Estimated Actuals and 21- 22 Adopted
	Actuals	Actuals	Second Interim	Estimated Actuals	Adopted Budget	
Revenue						
Fees and District - In-District Premiums/Contrib						
District Contribution	2,889,274	4,104,726	2,900,000	2,900,000	3,500,000	600,000
Employee Contribution	0	0	0	0	0	0
Worker's Comp Contribution	0	0	0	0	0	0
All Other Fees and Contracts	310,792	249,687	250,000	210,491	200,000	(10,491)
Other Local Revenue	0	0	0	0	0	0
Interest	63,278	14,048	0	10,000	0	(10,000)
Total Revenue	3,263,344	4,368,461	3,150,000	3,120,491	3,700,000	579,509
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	51,175	56,325	55,393	47,708	52,332	4,624
Employee Benefits	36,862	41,779	43,127	31,029	42,582	11,553
Books & Supplies	0	0	0	0	0	0
Contracted Services	2,760,913	2,494,216	3,325,000	2,865,796	3,343,500	477,704
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Total Expenditures	2,848,950	2,592,320	3,423,520	2,944,533	3,438,414	493,881
Other Financing Sources/Uses						
Interfund TransferOut - From Fund #67.1	(4,000,000)	0	0	0	0	0
Total Other Financing Sources/Uses	(4,000,000)	0	0	0	0	0
Net Increase/Decrease in Fund Balance	(3,585,605)	1,776,141	(273,520)	175,958	261,586	85,628
Beginning Fund Balance	5,152,868	1,567,263	3,343,403	3,343,403	3,519,361	175,958
Audit Adjustment	0	0	0	0	0	0
Adjusted Beginning Fund Balance	5,152,868	1,567,263	3,343,403	3,343,403	3,519,361	175,958
Net Increase/Decrease in Fund Balance	(3,585,605)	1,776,141	(273,520)	175,958	261,586	85,628
Ending Fund Balance	1,567,263	3,343,403	3,069,883	3,519,361	3,780,947	261,586
Components of Ending Fund Balance						
Revolving Cash Fund	0	0	0	0	0	0
Undesignated Balance	1,567,263	3,343,403	3,069,883	3,519,361	3,780,947	261,586
Total Components of Ending Balance	1,567,263	3,343,403	3,069,883	3,519,361	3,780,947	261,586

PASADENA UNIFIED SCHOOL DISTRICT
2021-22 Adopted Budget
Self Insurance Fund # 67.X - Summary

	2018-19	2019-20	2020-21	2020-21	2021-22	Variance btwn 20-21 Estimated Actuals and 21-22 Adopted Budget
	<u>Actuals</u>	<u>Actuals</u>	<u>Second Interim</u>	<u>Estimated Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>
Revenue						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	8,684,134	11,593,422	9,179,000	9,179,742	10,201,527	1,021,785
Total Revenue	8,684,134	11,593,422	9,179,000	9,179,742	10,201,527	1,021,785
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	100,967	191,433	253,316	250,049	261,561	11,512
Employee Benefits	60,157	99,984	129,783	119,014	139,731	20,717
Books & Supplies	252	0	4,500	2,000	55,000	53,000
Contracted Services	8,590,013	14,392,002	10,409,000	7,678,796	10,823,500	3,144,704
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Total Expenditures	8,751,389	14,683,419	10,796,599	8,049,859	11,279,792	3,229,933
Other Financing Sources/Uses						
Interfund Transfer In - From Fund #01.0	935,000	935,000	935,000	6,935,000	935,000	(6,000,000)
Total Other Financing Sources/Uses	935,000	935,000	935,000	6,935,000	935,000	(6,000,000)
Net Increase/Decrease in Fund Balance	867,745	(2,154,997)	(682,599)	8,064,883	(143,265)	(8,208,148)
Beginning Fund Balance	(913,644)	(3,923,417)	(6,078,414)	(6,078,414)	560,395	6,638,809
Other Restatements			(1,426,074)	(1,426,074)		
Audit Adjustment	(3,877,518)	0	0	0	0	0
Adjusted Beginning Fund Balance	(4,791,162)	(3,923,417)	(7,504,488)	(7,504,488)	560,395	6,638,809
Net Increase/Decrease in Fund Balance	867,745	(2,154,997)	(682,599)	8,064,883	(143,265)	(8,208,148)
Ending Fund Balance	(3,923,417)	(6,078,414)	(8,187,088)	560,395	417,130	(1,569,339)
Components of Ending Fund Balance						
Revolving Cash Fund	0	0	0	0	0	0
Undesignated Balance	(3,923,417)	(6,078,414)	(8,187,088)	560,395	417,130	(143,265)
Total Components of Ending Balance	(3,923,417)	(6,078,414)	(8,187,088)	560,395	417,130	(143,265)

PASADENA UNIFIED SCHOOL DISTRICT
2021-22 Adopted Budget
Alternative Retirement Benefit - Fund #71.0 - Summary

	2018-19	2019-20	2020-21	2020-21	2021-22	Variance btwn 20-21 Estimated Actuals and 21-22 Adopted
	Actuals	Actuals	Second Interim	Estimated Actuals	Adopted Budget	
Revenue						
Interest	25,997	21,581	0	0	0	0
Total Revenue	25,997	21,581	0	0	0	0
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	0	0	0	1,000	0	(1,000)
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Total Expenditures	0	0	0	1,000	0	(1,000)
Other Financing Sources/Uses						
Interfund Transfer In - From Fund #01.0	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	25,997	21,581	0	(1,000)	0	1,000
Beginning Fund Balance	1,240,936	1,266,933	1,288,513	1,288,513	1,287,512	(1,001)
Audit Adjustment	0	0	0	0	0	0
Adjusted Beginning Fund Balance	1,240,936	1,266,933	1,288,513	1,288,512	1,287,512	(1,000)
Net Increase/Decrease in Fund Balance	25,997	21,581	0	(1,000)	0	1,000
Ending Fund Balance	1,266,933	1,288,513	1,288,512	1,287,512	1,287,512	0
Components of Ending Fund Balance						
Economic Uncertainties	0	0	0	0	0	0
Designated Balance	1,266,933	1,288,513	1,288,512	1,287,512	1,287,512	0
Undesignated Balance	0	0	0	0	0	0
Total Components of Ending Balance	1,266,933	1,288,513	1,288,512	1,287,512	1,287,512	0

MULTI YEAR PROJECTIONS

PASADENA UNIFIED SCHOOL DISTRICT
2020-21 Multi-Year Projection - Second Interim Budget
Unrestricted General Fund - Fund #01.0 - Summary

	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24
	Actuals	Second Interim	Estimated Actuals	Adopted Budget	MYP Projection	MYP Projection
Revenue						
LCFF Revenues	161,075,459	159,055,124	159,332,908	168,989,804	162,689,696	164,423,789
Federal Revenues	43,687	42,938	42,938	42,938	42,938	42,938
State Revenues	5,496,557	2,990,666	2,944,357	2,949,217	2,949,217	2,949,217
Local Revenues	13,916,996	11,213,057	12,089,567	12,089,567	12,089,567	12,489,567
Total Revenues	180,532,699	173,301,785	174,409,770	184,071,526	177,771,418	179,905,511
Expenditure						
Certificated Salaries	59,537,362	58,794,698	57,786,208	61,498,668	60,973,230	60,371,453
Classified Salaries	17,286,401	17,719,315	16,675,408	18,376,497	18,731,148	18,906,803
Employee Benefits	36,676,018	36,528,546	35,435,891	39,708,595	40,892,777	40,286,759
Materials and Supplies	2,602,947	2,649,083	2,696,722	3,060,259	2,957,259	2,957,259
Contracted Services	20,797,647	14,502,584	14,926,401	25,476,893	25,458,524	25,445,126
Capital Outlay	297,731	158,661	57,427	235,926	235,926	235,926
Other Outgo	402,441	575,000	575,000	575,000	575,000	575,000
Indirect	(2,335,172)	(3,789,064)	(3,609,771)	(3,701,495)	(3,504,807)	(3,012,345)
Total Expenditures	135,265,376	127,138,823	124,543,286	145,230,343	146,319,057	145,765,981
Interfund Transfers	(2,139,054)	(935,000)	(6,935,000)	(935,000)	(935,000)	(935,000)
Contributions to Restricted Programs						
65000.0 - Special Education: AB 602	(29,727,927)	(33,121,103)	(28,807,594)	(37,823,507)	(36,836,751)	(37,360,059)
81500.0 - On-Going Major Maintenance	(6,846,402)	(6,752,918)	(6,633,513)	(7,704,378)	(7,253,857)	(7,145,726)
56400.0/90020 - Medi-Cal Billing Option		(220,195)	(220,195)	(303,209)	(439,870)	(443,659)
58124.0 - Junior ROTC	(178,179)	(210,644)	(58,752)	(200,206)	(200,206)	(200,206)
Other	(18,316)	(20,905)	(39,035)	(17,249)	(17,249)	(17,249)
Total Contribution to Restricted Programs	(36,770,824)	(40,325,765)	(35,759,089)	(46,048,549)	(44,747,933)	(45,166,899)
Net Increase/Decrease in Fund Balance	6,357,445	4,902,197	7,172,395	(8,142,366)	(14,230,572)	(11,962,369)
Other Restatements and Audit Adjustments						
Beginning Fund Balance	28,615,706	34,973,151	34,973,151	42,145,546	34,003,180	19,772,608
Ending Fund Balance	34,973,151	39,875,348	42,145,546	34,003,180	19,772,608	7,810,239
Amount Needed for REU, S+tores, Revolving Cash and Prepayments	8,023,484	7,916,425	7,872,567	8,344,179	7,985,824	7,766,917
Reserve Above Required Level	26,949,667	31,958,923	34,272,979	25,659,000	11,786,784	43,321

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	168,989,804.00	-3.73%	162,689,696.00	1.07%	164,423,789.00
2. Federal Revenues	8100-8299	42,938.00	0.00%	42,938.00	0.00%	42,938.00
3. Other State Revenues	8300-8599	2,949,217.00	0.00%	2,949,217.00	0.00%	2,949,217.00
4. Other Local Revenues	8600-8799	12,089,567.00	0.00%	12,089,567.00	3.31%	12,489,567.00
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	(46,048,550.00)	-2.82%	(44,747,933.00)	0.94%	(45,166,899.00)
6. Total (Sum lines A1 thru A5c)		138,022,976.00	-3.62%	133,023,485.00	1.29%	134,738,612.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				61,498,668.00		60,973,230.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(525,438.00)		(601,777.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	61,498,668.00	-0.85%	60,973,230.00	-0.99%	60,371,453.00
2. Classified Salaries						
a. Base Salaries				18,376,497.00		18,731,148.00
b. Step & Column Adjustment				354,651.00		175,655.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,376,497.00	1.93%	18,731,148.00	0.94%	18,906,803.00
3. Employee Benefits	3000-3999	39,708,595.00	2.98%	40,892,777.00	-1.48%	40,286,759.00
4. Books and Supplies	4000-4999	3,060,259.00	-3.37%	2,957,259.00	0.00%	2,957,259.00
5. Services and Other Operating Expenditures	5000-5999	25,476,893.00	-0.07%	25,458,524.00	-0.05%	25,445,126.00
6. Capital Outlay	6000-6999	235,926.00	0.00%	235,926.00	0.00%	235,926.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	575,000.00	0.00%	575,000.00	0.00%	575,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,701,495.00)	-5.31%	(3,504,807.00)	-14.05%	(3,012,345.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	935,000.00	0.00%	935,000.00	0.00%	935,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		146,165,343.00	0.74%	147,254,057.00	-0.38%	146,700,981.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(8,142,367.00)		(14,230,572.00)		(11,962,369.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		42,145,546.00		34,003,179.00		19,772,607.00
2. Ending Fund Balance (Sum lines C and D1)		34,003,179.00		19,772,607.00		7,810,238.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	350,000.00		350,000.00		350,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	24,832,669.00		11,000,000.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,994,179.00		7,985,824.00		7,416,917.00
2. Unassigned/Unappropriated	9790	826,331.00		436,783.00		43,321.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		34,003,179.00		19,772,607.00		7,810,238.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,994,179.00		7,985,824.00		7,416,917.00
c. Unassigned/Unappropriated	9790	826,331.00		436,783.00		43,321.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		8,820,510.00		8,422,607.00		7,460,238.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments made primarily due to declining enrollment0						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	28,097,018.00	-2.22%	27,474,385.00	-25.47%	20,476,885.00
3. Other State Revenues	8300-8599	42,427,437.00	-25.69%	31,529,661.00	0.28%	31,619,477.00
4. Other Local Revenues	8600-8799	3,747,047.00	-10.20%	3,364,850.00	-2.17%	3,291,868.00
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	46,048,550.00	-2.82%	44,747,933.00	0.94%	45,166,899.00
6. Total (Sum lines A1 thru A5c)		120,320,052.00	-10.97%	107,116,829.00	-6.13%	100,555,129.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,235,060.00		22,466,386.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(768,674.00)		(2,165,483.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,235,060.00	-3.31%	22,466,386.00	-9.64%	20,300,903.00
2. Classified Salaries						
a. Base Salaries				20,662,607.00		19,984,325.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(678,282.00)		(430,179.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,662,607.00	-3.28%	19,984,325.00	-2.15%	19,554,146.00
3. Employee Benefits	3000-3999	32,403,727.00	1.71%	32,956,460.00	-2.50%	32,131,733.00
4. Books and Supplies	4000-4999	5,733,819.00	-19.98%	4,588,033.00	-3.40%	4,432,206.00
5. Services and Other Operating Expenditures	5000-5999	34,781,970.00	-31.36%	23,874,251.00	-11.10%	21,224,474.00
6. Capital Outlay	6000-6999	192,995.00	-1.16%	190,747.00	0.00%	190,747.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	280,000.00	0.00%	280,000.00	0.00%	280,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,017,119.00	-2.78%	2,933,211.00	-17.65%	2,415,387.00
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)		120,307,297.00	-10.83%	107,273,413.00	-6.29%	100,529,596.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		12,755.00		(156,584.00)		25,533.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,402,208.00		7,414,963.00		7,258,379.00
2. Ending Fund Balance (Sum lines C and D1)		7,414,963.00		7,258,379.00		7,283,912.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	7,414,963.00		7,258,379.00		7,283,912.00
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)		7,414,963.00		7,258,379.00		7,283,912.00

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

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	168,989,804.00	-3.73%	162,689,696.00	1.07%	164,423,789.00
2. Federal Revenues	8100-8299	28,139,956.00	-2.21%	27,517,323.00	-25.43%	20,519,823.00
3. Other State Revenues	8300-8599	45,376,654.00	-24.02%	34,478,878.00	0.26%	34,568,694.00
4. Other Local Revenues	8600-8799	15,836,614.00	-2.41%	15,454,417.00	2.12%	15,781,435.00
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)		258,343,028.00	-7.05%	240,140,314.00	-2.02%	235,293,741.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				84,733,728.00		83,439,616.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,294,112.00)		(2,767,260.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	84,733,728.00	-1.53%	83,439,616.00	-3.32%	80,672,356.00
2. Classified Salaries						
a. Base Salaries				39,039,104.00		38,715,473.00
b. Step & Column Adjustment				354,651.00		175,655.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(678,282.00)		(430,179.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	39,039,104.00	-0.83%	38,715,473.00	-0.66%	38,460,949.00
3. Employee Benefits	3000-3999	72,112,322.00	2.41%	73,849,237.00	-1.94%	72,418,492.00
4. Books and Supplies	4000-4999	8,794,078.00	-14.20%	7,545,292.00	-2.07%	7,389,465.00
5. Services and Other Operating Expenditures	5000-5999	60,258,863.00	-18.13%	49,332,775.00	-5.40%	46,669,600.00
6. Capital Outlay	6000-6999	428,921.00	-0.52%	426,673.00	0.00%	426,673.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	855,000.00	0.00%	855,000.00	0.00%	855,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(684,376.00)	-16.48%	(571,596.00)	4.44%	(596,958.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	935,000.00	0.00%	935,000.00	0.00%	935,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		266,472,640.00	-4.48%	254,527,470.00	-2.87%	247,230,577.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(8,129,612.00)		(14,387,156.00)		(11,936,836.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		49,547,754.00		41,418,142.00		27,030,986.00
2. Ending Fund Balance (Sum lines C and D1)		41,418,142.00		27,030,986.00		15,094,150.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	350,000.00		350,000.00		350,000.00
b. Restricted	9740	7,414,963.00		7,258,379.00		7,283,912.00
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	24,832,669.00		11,000,000.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,994,179.00		7,985,824.00		7,416,917.00
2. Unassigned/Unappropriated	9790	826,331.00		436,783.00		43,321.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		41,418,142.00		27,030,986.00		15,094,150.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,994,179.00		7,985,824.00		7,416,917.00
c. Unassigned/Unappropriated	9790	826,331.00		436,783.00		43,321.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		8,820,510.00		8,422,607.00		7,460,238.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.31%		3.31%		3.02%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		15,109.30		13,887.00		13,599.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		266,472,640.00		254,527,470.00		247,230,577.00
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)		266,472,640.00		254,527,470.00		247,230,577.00
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)		7,994,179.20		7,635,824.10		7,416,917.31
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)		7,994,179.20		7,635,824.10		7,416,917.31
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

STATE FORMS

			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)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		159,332,908.00	0.00	159,332,908.00	168,989,804.00	0.00	168,989,804.00	6.1%
2) Federal Revenue	8100-8299		42,938.00	42,510,896.00	42,553,834.00	42,938.00	28,097,018.00	28,139,956.00	-33.9%
3) Other State Revenue	8300-8599		2,944,357.00	38,518,001.00	41,462,358.00	2,949,217.00	42,427,437.00	45,376,654.00	9.4%
4) Other Local Revenue	8600-8799		12,089,567.00	3,872,560.00	15,962,127.00	12,089,567.00	3,747,047.00	15,836,614.00	-0.8%
5) TOTAL, REVENUES			174,409,770.00	84,901,457.00	259,311,227.00	184,071,526.00	74,271,502.00	258,343,028.00	-0.4%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		57,786,208.00	24,876,911.00	82,663,119.00	61,498,668.00	23,235,060.00	84,733,728.00	2.5%
2) Classified Salaries	2000-2999		16,675,408.00	17,806,458.00	34,481,866.00	18,376,497.00	20,662,607.00	39,039,104.00	13.2%
3) Employee Benefits	3000-3999		35,435,891.00	29,201,571.00	64,637,462.00	39,708,595.00	32,403,727.00	72,112,322.00	11.6%
4) Books and Supplies	4000-4999		2,696,722.00	8,173,784.00	10,870,506.00	3,060,259.00	5,733,819.00	8,794,078.00	-19.1%
5) Services and Other Operating Expenditures	5000-5999		14,926,401.00	35,446,314.00	50,372,715.00	25,476,893.00	34,781,970.00	60,258,863.00	19.6%
6) Capital Outlay	6000-6999		57,427.00	556,848.00	614,275.00	235,926.00	192,995.00	428,921.00	-30.2%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		575,000.00	260,000.00	835,000.00	575,000.00	280,000.00	855,000.00	2.4%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(3,609,771.00)	2,952,051.00	(657,720.00)	(3,701,495.00)	3,017,119.00	(684,376.00)	4.1%
9) TOTAL, EXPENDITURES			124,543,286.00	119,273,937.00	243,817,223.00	145,230,343.00	120,307,297.00	265,537,640.00	8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			49,866,484.00	(34,372,480.00)	15,494,004.00	38,841,183.00	(46,035,795.00)	(7,194,612.00)	-146.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		6,935,000.00	0.00	6,935,000.00	935,000.00	0.00	935,000.00	-86.5%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(35,759,089.00)	35,759,089.00	0.00	(46,048,550.00)	46,048,550.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(42,694,089.00)	35,759,089.00	(6,935,000.00)	(46,983,550.00)	46,048,550.00	(935,000.00)	-86.5%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,172,395.00	1,386,609.00	8,559,004.00	(8,142,367.00)	12,755.00	(8,129,612.00)	-195.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	34,973,151.00	5,971,856.00	40,945,007.00	42,145,546.00	7,402,208.00	49,547,754.00	21.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,973,151.00	5,971,856.00	40,945,007.00	42,145,546.00	7,402,208.00	49,547,754.00	21.0%
d) Other Restatements		9795	0.00	43,743.00	43,743.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,973,151.00	6,015,599.00	40,988,750.00	42,145,546.00	7,402,208.00	49,547,754.00	20.9%
2) Ending Balance, June 30 (E + F1e)			42,145,546.00	7,402,208.00	49,547,754.00	34,003,179.00	7,414,963.00	41,418,142.00	-16.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Prepaid Items		9713	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,402,208.00	7,402,208.00	0.00	7,414,963.00	7,414,963.00	0.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Deficit Spending	0000	9760							
d) Assigned									
Other Assignments		9780	33,632,714.00	0.00	33,632,714.00	24,832,669.00	0.00	24,832,669.00	-26.2%
3% One-time -20-21	0000	9780	4,500,000.00		4,500,000.00				
Vehicle Equipment Replacements	0000	9780	450,000.00		450,000.00				
Impact of deficit spending & Decline in E	0000	9780	20,000,000.00		20,000,000.00				
Unfunded Long term liab - (Vacation, OI	0000	9780	5,500,000.00		5,500,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,314,550.00	0.00	7,314,550.00	7,994,179.00	0.00	7,994,179.00	9.3%
Unassigned/Unappropriated Amount		9790	848,282.00	0.00	848,282.00	826,331.00	0.00	826,331.00	-2.6%

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

			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)	
Description	Resource Codes	Object Codes							
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	64,823,815.00	0.00	64,823,815.00	74,482,131.00	0.00	74,482,131.00	14.9%
Education Protection Account State Aid - Current Year		8012	3,028,536.00	0.00	3,028,536.00	3,028,536.00	0.00	3,028,536.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	384,022.00	0.00	384,022.00	384,022.00	0.00	384,022.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	50,648.00	0.00	50,648.00	50,648.00	0.00	50,648.00	0.0%
County & District Taxes Secured Roll Taxes		8041	77,408,926.00	0.00	77,408,926.00	77,408,926.00	0.00	77,408,926.00	0.0%
Unsecured Roll Taxes		8042	2,624,998.00	0.00	2,624,998.00	2,624,998.00	0.00	2,624,998.00	0.0%
Prior Years' Taxes		8043	2,203,286.00	0.00	2,203,286.00	2,203,286.00	0.00	2,203,286.00	0.0%
Supplemental Taxes		8044	967,133.00	0.00	967,133.00	967,133.00	0.00	967,133.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	6,591,827.00	0.00	6,591,827.00	6,591,827.00	0.00	6,591,827.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	9,511,793.00	0.00	9,511,793.00	9,511,793.00	0.00	9,511,793.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			167,594,984.00	0.00	167,594,984.00	177,253,300.00	0.00	177,253,300.00	5.8%
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	(8,262,076.00)	0.00	(8,262,076.00)	(8,263,496.00)	0.00	(8,263,496.00)	0.0%
Property Taxes Transfers		8097	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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			159,332,908.00	0.00	159,332,908.00	168,989,804.00	0.00	168,989,804.00	6.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,646,045.00	4,646,045.00	0.00	4,646,881.00	4,646,881.00	0.0%
Special Education Discretionary Grants		8182	0.00	543,716.00	543,716.00	0.00	617,092.00	617,092.00	13.5%
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	42,938.00	0.00	42,938.00	42,938.00	0.00	42,938.00	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		5,890,169.00	5,890,169.00		6,558,847.00	6,558,847.00	11.4%
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		846,299.00	846,299.00		880,647.00	880,647.00	4.1%
Title III, Part A, Immigrant Student Program	4201	8290		21,065.00	21,065.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		418,559.00	418,559.00		213,599.00	213,599.00	-49.0%
Public Charter Schools Grant									
Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,								
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		1,158,438.00	1,158,438.00		1,172,350.00	1,172,350.00	1.2%
Career and Technical Education	3500-3599	8290		165,648.00	165,648.00		165,334.00	165,334.00	-0.2%
All Other Federal Revenue	All Other	8290	0.00	28,820,957.00	28,820,957.00	0.00	13,842,268.00	13,842,268.00	-52.0%
TOTAL, FEDERAL REVENUE			42,938.00	42,510,896.00	42,553,834.00	42,938.00	28,097,018.00	28,139,956.00	-33.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		14,217,282.00	14,217,282.00		14,659,417.00	14,659,417.00	3.1%
Prior Years	6500	8319		25,593.00	25,593.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	190,073.00	190,073.00	0.00	190,073.00	190,073.00	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	611,967.00	0.00	611,967.00	616,826.00	0.00	616,826.00	0.8%
Lottery - Unrestricted and Instructional Materials		8560	2,332,390.00	701,951.00	3,034,341.00	2,332,391.00	701,951.00	3,034,342.00	0.0%
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		3,485,535.00	3,485,535.00		3,443,596.00	3,443,596.00	-1.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		484,909.00	484,909.00		565,309.00	565,309.00	16.6%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		13,505.00	13,505.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	19,399,153.00	19,399,153.00	0.00	22,867,091.00	22,867,091.00	17.9%
TOTAL, OTHER STATE REVENUE			2,944,357.00	38,518,001.00	41,462,358.00	2,949,217.00	42,427,437.00	45,376,654.00	9.4%

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
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	278,447.00	278,447.00	0.00	0.00	0.00	-100.0%
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	4,200,000.00	0.00	4,200,000.00	4,200,000.00	0.00	4,200,000.00	0.0%
Interest		8660	239,567.00	0.00	239,567.00	239,567.00	0.00	239,567.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	90,000.00	150,000.00	240,000.00	90,000.00	150,000.00	240,000.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

			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)	
Description	Resource Codes	Object Codes							
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	7,560,000.00	3,444,113.00	11,004,113.00	7,560,000.00	3,597,047.00	11,157,047.00	1.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,089,567.00	3,872,560.00	15,962,127.00	12,089,567.00	3,747,047.00	15,836,614.00	-0.8%
TOTAL, REVENUES			174,409,770.00	84,901,457.00	259,311,227.00	184,071,526.00	74,271,502.00	258,343,028.00	-0.4%

			2020-21 Estimated Actuals			2021-22 Budget			
					Total Fund col. A + B (C)			Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	47,878,190.00	17,329,782.00	65,207,972.00	50,361,088.00	14,919,824.00	65,280,912.00	0.1%
Certificated Pupil Support Salaries		1200	2,994,906.00	3,631,830.00	6,626,736.00	3,306,738.00	4,411,817.00	7,718,555.00	16.5%
Certificated Supervisors' and Administrators' Salaries		1300	6,422,103.00	1,494,509.00	7,916,612.00	7,050,750.00	1,635,881.00	8,686,631.00	9.7%
Other Certificated Salaries		1900	491,009.00	2,420,790.00	2,911,799.00	780,092.00	2,267,538.00	3,047,630.00	4.7%
TOTAL, CERTIFICATED SALARIES			57,786,208.00	24,876,911.00	82,663,119.00	61,498,668.00	23,235,060.00	84,733,728.00	2.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	666,751.00	6,615,660.00	7,282,411.00	379,630.00	7,907,356.00	8,286,986.00	13.8%
Classified Support Salaries		2200	7,101,725.00	4,046,189.00	11,147,914.00	7,986,522.00	4,631,190.00	12,617,712.00	13.2%
Classified Supervisors' and Administrators' Salaries		2300	2,915,241.00	1,547,363.00	4,462,604.00	3,143,495.00	1,674,577.00	4,818,072.00	8.0%
Clerical, Technical and Office Salaries		2400	5,021,246.00	1,041,660.00	6,062,906.00	5,603,702.00	1,316,931.00	6,920,633.00	14.1%
Other Classified Salaries		2900	970,445.00	4,555,586.00	5,526,031.00	1,263,148.00	5,132,553.00	6,395,701.00	15.7%
TOTAL, CLASSIFIED SALARIES			16,675,408.00	17,806,458.00	34,481,866.00	18,376,497.00	20,662,607.00	39,039,104.00	13.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	9,054,750.00	13,032,638.00	22,087,388.00	10,202,892.00	12,946,864.00	23,149,756.00	4.8%
PERS		3201-3202	3,572,850.00	3,466,962.00	7,039,812.00	4,429,443.00	4,805,162.00	9,234,605.00	31.2%
OASDI/Medicare/Alternative		3301-3302	2,118,710.00	1,689,463.00	3,808,173.00	2,352,724.00	1,933,438.00	4,286,162.00	12.6%
Health and Welfare Benefits		3401-3402	15,760,081.00	8,641,317.00	24,401,398.00	16,165,953.00	9,582,281.00	25,748,234.00	5.5%
Unemployment Insurance		3501-3502	38,259.00	21,956.00	60,215.00	979,971.00	534,146.00	1,514,117.00	2414.5%
Workers' Compensation		3601-3602	3,517,664.00	2,031,227.00	5,548,891.00	3,993,907.00	2,174,955.00	6,168,862.00	11.2%
OPEB, Allocated		3701-3702	577,889.00	318,008.00	895,897.00	788,017.00	426,881.00	1,214,898.00	35.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	795,688.00	0.00	795,688.00	795,688.00	0.00	795,688.00	0.0%
TOTAL, EMPLOYEE BENEFITS			35,435,891.00	29,201,571.00	64,637,462.00	39,708,595.00	32,403,727.00	72,112,322.00	11.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	129,103.00	710,763.00	839,866.00	418,601.00	600,000.00	1,018,601.00	21.3%
Books and Other Reference Materials		4200	23,052.00	57,068.00	80,120.00	6,200.00	64,518.00	70,718.00	-11.7%
Materials and Supplies		4300	2,277,038.00	4,174,394.00	6,451,432.00	2,454,675.00	4,873,110.00	7,327,785.00	13.6%

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	267,529.00	3,231,559.00	3,499,088.00	180,783.00	196,191.00	376,974.00	-89.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,696,722.00	8,173,784.00	10,870,506.00	3,060,259.00	5,733,819.00	8,794,078.00	-19.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	272,000.00	272,000.00	0.00	171,500.00	171,500.00	-36.9%
Travel and Conferences		5200	83,089.00	367,987.00	451,076.00	213,199.00	690,905.00	904,104.00	100.4%
Dues and Memberships		5300	89,580.00	38,408.00	127,988.00	122,430.00	34,752.00	157,182.00	22.8%
Insurance		5400 - 5450	1,205,000.00	0.00	1,205,000.00	1,793,158.00	10,000.00	1,803,158.00	49.6%
Operations and Housekeeping Services		5500	5,291,041.00	155,000.00	5,446,041.00	5,693,661.00	155,000.00	5,848,661.00	7.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,012,089.00	1,612,766.00	4,624,855.00	760,315.00	630,259.00	1,390,574.00	-69.9%
Transfers of Direct Costs		5710	(6,318,653.00)	6,318,653.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	2,338,197.00	2,338,197.00	3,762.00	2,045,468.00	2,049,230.00	-12.4%
Professional/Consulting Services and Operating Expenditures		5800	10,219,325.00	24,192,569.00	34,411,894.00	15,329,968.00	31,001,132.00	46,331,100.00	34.6%
Communications		5900	1,344,930.00	150,734.00	1,495,664.00	1,560,400.00	42,954.00	1,603,354.00	7.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,926,401.00	35,446,314.00	50,372,715.00	25,476,893.00	34,781,970.00	60,258,863.00	19.6%

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
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	57,427.00	556,848.00	614,275.00	235,926.00	192,995.00	428,921.00	-30.2%
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			57,427.00	556,848.00	614,275.00	235,926.00	192,995.00	428,921.00	-30.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	260,000.00	260,000.00	0.00	280,000.00	280,000.00	7.7%
Payments to County Offices		7142	550,000.00	0.00	550,000.00	550,000.00	0.00	550,000.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	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									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			575,000.00	260,000.00	835,000.00	575,000.00	280,000.00	855,000.00	2.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,952,051.00)	2,952,051.00	0.00	(3,017,119.00)	3,017,119.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(657,720.00)	0.00	(657,720.00)	(684,376.00)	0.00	(684,376.00)	4.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,609,771.00)	2,952,051.00	(657,720.00)	(3,701,495.00)	3,017,119.00	(684,376.00)	4.1%
TOTAL, EXPENDITURES			124,543,286.00	119,273,937.00	243,817,223.00	145,230,343.00	120,307,297.00	265,537,640.00	8.9%

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	6,935,000.00	0.00	6,935,000.00	935,000.00	0.00	935,000.00	-86.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,935,000.00	0.00	6,935,000.00	935,000.00	0.00	935,000.00	-86.5%
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%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(35,759,089.00)	35,759,089.00	0.00	(46,048,550.00)	46,048,550.00	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			(35,759,089.00)	35,759,089.00	0.00	(46,048,550.00)	46,048,550.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(42,694,089.00)	35,759,089.00	(6,935,000.00)	(46,983,550.00)	46,048,550.00	(935,000.00)	-86.5%

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	159,332,908.00	0.00	159,332,908.00	168,989,804.00	0.00	168,989,804.00	6.1%
2) Federal Revenue		8100-8299	42,938.00	42,510,896.00	42,553,834.00	42,938.00	28,097,018.00	28,139,956.00	-33.9%
3) Other State Revenue		8300-8599	2,944,357.00	38,518,001.00	41,462,358.00	2,949,217.00	42,427,437.00	45,376,654.00	9.4%
4) Other Local Revenue		8600-8799	12,089,567.00	3,872,560.00	15,962,127.00	12,089,567.00	3,747,047.00	15,836,614.00	-0.8%
5) TOTAL, REVENUES			174,409,770.00	84,901,457.00	259,311,227.00	184,071,526.00	74,271,502.00	258,343,028.00	-0.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		75,804,698.00	66,500,832.00	142,305,530.00	79,848,055.00	68,586,791.00	148,434,846.00	4.3%
2) Instruction - Related Services	2000-2999		15,645,754.00	14,414,773.00	30,060,527.00	18,485,986.00	17,921,560.00	36,407,546.00	21.1%
3) Pupil Services	3000-3999		6,186,004.00	19,063,584.00	25,249,588.00	12,680,826.00	23,875,831.00	36,556,657.00	44.8%
4) Ancillary Services	4000-4999		553,785.00	100,288.00	654,073.00	874,499.00	20,682.00	895,181.00	36.9%
5) Community Services	5000-5999		46,106.00	0.00	46,106.00	218,158.00	0.00	218,158.00	373.2%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		12,715,290.00	4,541,972.00	17,257,262.00	13,440,431.00	3,166,106.00	16,606,537.00	-3.8%
8) Plant Services	8000-8999		13,016,649.00	14,392,488.00	27,409,137.00	19,107,388.00	6,456,327.00	25,563,715.00	-6.7%
9) Other Outgo	9000-9999	Except 7600-7699	575,000.00	260,000.00	835,000.00	575,000.00	280,000.00	855,000.00	2.4%
10) TOTAL, EXPENDITURES			124,543,286.00	119,273,937.00	243,817,223.00	145,230,343.00	120,307,297.00	265,537,640.00	8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			49,866,484.00	(34,372,480.00)	15,494,004.00	38,841,183.00	(46,035,795.00)	(7,194,612.00)	-146.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,935,000.00	0.00	6,935,000.00	935,000.00	0.00	935,000.00	-86.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(35,759,089.00)	35,759,089.00	0.00	(46,048,550.00)	46,048,550.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(42,694,089.00)	35,759,089.00	(6,935,000.00)	(46,983,550.00)	46,048,550.00	(935,000.00)	-86.5%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,172,395.00	1,386,609.00	8,559,004.00	(8,142,367.00)	12,755.00	(8,129,612.00)	-195.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	34,973,151.00	5,971,856.00	40,945,007.00	42,145,546.00	7,402,208.00	49,547,754.00	21.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,973,151.00	5,971,856.00	40,945,007.00	42,145,546.00	7,402,208.00	49,547,754.00	21.0%
d) Other Restatements		9795	0.00	43,743.00	43,743.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,973,151.00	6,015,599.00	40,988,750.00	42,145,546.00	7,402,208.00	49,547,754.00	20.9%
2) Ending Balance, June 30 (E + F1e)			42,145,546.00	7,402,208.00	49,547,754.00	34,003,179.00	7,414,963.00	41,418,142.00	-16.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Prepaid Items		9713	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,402,208.00	7,402,208.00	0.00	7,414,963.00	7,414,963.00	0.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Deficit Spending	0000	9760							
d) Assigned									
Other Assignments (by Resource/Object)		9780	33,632,714.00	0.00	33,632,714.00	24,832,669.00	0.00	24,832,669.00	-26.2%
3% One-time -20-21	0000	9780	4,500,000.00		4,500,000.00				
Vehicle Equipment Replacements	0000	9780	450,000.00		450,000.00				
Impact of deficit spending & Decline in E	0000	9780	20,000,000.00		20,000,000.00				
Unfunded Long term liab - (Vacation, Of	0000	9780	5,500,000.00		5,500,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,314,550.00	0.00	7,314,550.00	7,994,179.00	0.00	7,994,179.00	9.3%
Unassigned/Unappropriated Amount		9790	848,282.00	0.00	848,282.00	826,331.00	0.00	826,331.00	-2.6%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
3215	Governor's Emergency Education Relief Fund: Learning Loss Mitigati	3,457.00	3,457.00
5640	Medi-Cal Billing Option	123,798.00	123,798.00
6300	Lottery: Instructional Materials	91,679.00	193,630.00
7085	Learning Communities for School Success Program	36,701.00	1.00
7311	Classified School Employee Professional Development Block Grant	147,047.00	147,047.00
7388	SB 117 COVID-19 LEA Response Funds	41,727.00	41,727.00
7415	Classified School Employee Summer Assistance Program	404,151.00	404,151.00
7510	Low-Performing Students Block Grant	268,905.00	268,905.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,293,930.00	2,298,727.00
9010	Other Restricted Local	4,990,813.00	3,933,520.00
Total, Restricted Balance		7,402,208.00	7,414,963.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	788,844.00	New
5) TOTAL, REVENUES			0.00	788,844.00	New
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	318,847.00	New
2) Classified Salaries		2000-2999	0.00	109,838.00	New
3) Employee Benefits		3000-3999	0.00	188,330.00	New
4) Books and Supplies		4000-4999	0.00	13,500.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	60,000.00	New
6) Capital Outlay		6000-6999	0.00	45,298.00	New
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	53,031.00	New
9) TOTAL, EXPENDITURES			0.00	788,844.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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	788,844.00	New
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	788,844.00	New
TOTAL, REVENUES			0.00	788,844.00	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	240,589.00	New
Certificated Pupil Support Salaries		1200	0.00	78,258.00	New
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	318,847.00	New
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	82,482.00	New
Other Classified Salaries		2900	0.00	27,356.00	New
TOTAL, CLASSIFIED SALARIES			0.00	109,838.00	New
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	53,950.00	New
PERS		3201-3202	0.00	25,164.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	13,027.00	New
Health and Welfare Benefits		3401-3402	0.00	65,193.00	New
Unemployment Insurance		3501-3502	0.00	5,273.00	New
Workers' Compensation		3601-3602	0.00	21,435.00	New
OPEB, Allocated		3701-3702	0.00	4,288.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	188,330.00	New
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	13,500.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	13,500.00	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	60,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	60,000.00	New
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	45,298.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	45,298.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description Resource Codes Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			
Transfers of Indirect Costs - Interfund 7350	0.00	53,031.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	0.00	53,031.00	New
TOTAL, EXPENDITURES	0.00	788,844.00	New

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	788,844.00	New
5) TOTAL, REVENUES			0.00	788,844.00	New
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	436,842.00	New
2) Instruction - Related Services	2000-2999		0.00	147,825.00	New
3) Pupil Services	3000-3999		0.00	151,146.00	New
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	53,031.00	New
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	788,844.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	176,951.00	New
3) Other State Revenue		8300-8599	5,473,227.00	5,253,065.00	-4.0%
4) Other Local Revenue		8600-8799	285,209.00	571,832.00	100.5%
5) TOTAL, REVENUES			5,758,436.00	6,001,848.00	4.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,644,073.00	1,636,346.00	-0.5%
2) Classified Salaries		2000-2999	1,509,679.00	1,713,083.00	13.5%
3) Employee Benefits		3000-3999	1,640,511.00	1,865,474.00	13.7%
4) Books and Supplies		4000-4999	439,625.00	283,644.00	-35.5%
5) Services and Other Operating Expenditures		5000-5999	15,627.00	100,151.00	540.9%
6) Capital Outlay		6000-6999	72,100.00	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	319,258.00	412,721.00	29.3%
9) TOTAL, EXPENDITURES			5,640,873.00	6,011,419.00	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			117,563.00	(9,571.00)	-108.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			117,563.00	(9,571.00)	-108.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,499,632.00	1,617,195.00	7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,499,632.00	1,617,195.00	7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,499,632.00	1,617,195.00	7.8%
2) Ending Balance, June 30 (E + F1e)			1,617,195.00	1,607,624.00	-0.6%
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	1,617,195.00	1,607,624.00	-0.6%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
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	176,951.00	New
TOTAL, FEDERAL REVENUE			0.00	176,951.00	New
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	5,290,328.00	5,070,166.00	-4.2%
All Other State Revenue	All Other	8590	182,899.00	182,899.00	0.0%
TOTAL, OTHER STATE REVENUE			5,473,227.00	5,253,065.00	-4.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	207,184.00	539,582.00	160.4%
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	78,025.00	32,250.00	-58.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			285,209.00	571,832.00	100.5%
TOTAL, REVENUES			5,758,436.00	6,001,848.00	4.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,276,367.00	1,253,807.00	-1.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	313,296.00	327,707.00	4.6%
Other Certificated Salaries		1900	54,410.00	54,832.00	0.8%
TOTAL, CERTIFICATED SALARIES			1,644,073.00	1,636,346.00	-0.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,135,496.00	1,297,160.00	14.2%
Classified Support Salaries		2200	86,213.00	110,433.00	28.1%
Classified Supervisors' and Administrators' Salaries		2300	57,680.00	61,254.00	6.2%
Clerical, Technical and Office Salaries		2400	230,290.00	244,236.00	6.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,509,679.00	1,713,083.00	13.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	413,841.00	422,203.00	2.0%
PERS		3201-3202	347,264.00	428,362.00	23.4%
OASDI/Medicare/Alternative		3301-3302	148,526.00	167,237.00	12.6%
Health and Welfare Benefits		3401-3402	556,076.00	606,126.00	9.0%
Unemployment Insurance		3501-3502	2,051.00	41,197.00	1908.6%
Workers' Compensation		3601-3602	149,801.00	167,468.00	11.8%
OPEB, Allocated		3701-3702	22,952.00	32,881.00	43.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,640,511.00	1,865,474.00	13.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	372,951.00	282,295.00	-24.3%
Noncapitalized Equipment		4400	66,674.00	1,349.00	-98.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			439,625.00	283,644.00	-35.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,706.00	36,000.00	207.5%
Dues and Memberships		5300	300.00	300.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,609.00	7,609.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(34,500.00)	(110,000.00)	218.8%
Professional/Consulting Services and Operating Expenditures		5800	30,512.00	166,242.00	444.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,627.00	100,151.00	540.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	72,100.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			72,100.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	319,258.00	412,721.00	29.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			319,258.00	412,721.00	29.3%
TOTAL, EXPENDITURES			5,640,873.00	6,011,419.00	6.6%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	176,951.00	New
3) Other State Revenue		8300-8599	5,473,227.00	5,253,065.00	-4.0%
4) Other Local Revenue		8600-8799	285,209.00	571,832.00	100.5%
5) TOTAL, REVENUES			5,758,436.00	6,001,848.00	4.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,102,223.00	4,257,115.00	3.8%
2) Instruction - Related Services	2000-2999		1,067,008.00	1,133,733.00	6.3%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		319,258.00	412,721.00	29.3%
8) Plant Services	8000-8999		152,384.00	207,850.00	36.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,640,873.00	6,011,419.00	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			117,563.00	(9,571.00)	-108.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			117,563.00	(9,571.00)	-108.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,499,632.00	1,617,195.00	7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,499,632.00	1,617,195.00	7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,499,632.00	1,617,195.00	7.8%
2) Ending Balance, June 30 (E + F1e)			1,617,195.00	1,607,624.00	-0.6%
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	1,617,195.00	1,607,624.00	-0.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	746,857.00	746,857.00
9010	Other Restricted Local	870,338.00	860,767.00
Total, Restricted Balance		1,617,195.00	1,607,624.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,230,826.00	6,654,733.00	-19.1%
3) Other State Revenue		8300-8599	461,085.00	412,674.00	-10.5%
4) Other Local Revenue		8600-8799	21,965.00	0.00	-100.0%
5) TOTAL, REVENUES			8,713,876.00	7,067,407.00	-18.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,687,846.00	2,768,688.00	3.0%
3) Employee Benefits		3000-3999	1,531,997.00	1,704,703.00	11.3%
4) Books and Supplies		4000-4999	4,644,433.00	4,517,646.00	-2.7%
5) Services and Other Operating Expenditures		5000-5999	(2,092,334.00)	(1,714,530.00)	-18.1%
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	338,462.00	218,624.00	-35.4%
9) TOTAL, EXPENDITURES			7,110,404.00	7,495,131.00	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,603,472.00	(427,724.00)	-126.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,603,472.00	(427,724.00)	-126.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,709,102.00	3,312,574.00	93.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,709,102.00	3,312,574.00	93.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,709,102.00	3,312,574.00	93.8%
2) Ending Balance, June 30 (E + F1e)			3,312,574.00	2,884,850.00	-12.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,312,575.00	2,884,851.00	-12.9%
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	(1.00)	(1.00)	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	8,230,826.00	6,654,733.00	-19.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,230,826.00	6,654,733.00	-19.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	461,085.00	412,674.00	-10.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			461,085.00	412,674.00	-10.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	819.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	21,146.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			21,965.00	0.00	-100.0%
TOTAL, REVENUES			8,713,876.00	7,067,407.00	-18.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,126,567.00	2,239,981.00	5.3%
Classified Supervisors' and Administrators' Salaries		2300	467,439.00	460,944.00	-1.4%
Clerical, Technical and Office Salaries		2400	93,840.00	67,763.00	-27.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,687,846.00	2,768,688.00	3.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	523,555.00	618,788.00	18.2%
OASDI/Medicare/Alternative		3301-3302	195,602.00	211,442.00	8.1%
Health and Welfare Benefits		3401-3402	663,817.00	674,292.00	1.6%
Unemployment Insurance		3501-3502	1,330.00	34,057.00	2460.7%
Workers' Compensation		3601-3602	127,556.00	138,435.00	8.5%
OPEB, Allocated		3701-3702	20,137.00	27,689.00	37.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,531,997.00	1,704,703.00	11.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	47,728.00	40,250.00	-15.7%
Noncapitalized Equipment		4400	1,501.00	0.00	-100.0%
Food		4700	4,595,204.00	4,477,396.00	-2.6%
TOTAL, BOOKS AND SUPPLIES			4,644,433.00	4,517,646.00	-2.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	900.00	New
Dues and Memberships		5300	1,441.00	1,500.00	4.1%
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	68,373.00	70,000.00	2.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,303,697.00)	(1,939,230.00)	-15.8%
Professional/Consulting Services and Operating Expenditures		5800	141,357.00	152,000.00	7.5%
Communications		5900	192.00	300.00	56.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(2,092,334.00)	(1,714,530.00)	-18.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	338,462.00	218,624.00	-35.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			338,462.00	218,624.00	-35.4%
TOTAL, EXPENDITURES			7,110,404.00	7,495,131.00	5.4%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,230,826.00	6,654,733.00	-19.1%
3) Other State Revenue		8300-8599	461,085.00	412,674.00	-10.5%
4) Other Local Revenue		8600-8799	21,965.00	0.00	-100.0%
5) TOTAL, REVENUES			8,713,876.00	7,067,407.00	-18.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		6,771,942.00	7,276,507.00	7.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		338,462.00	218,624.00	-35.4%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,110,404.00	7,495,131.00	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,603,472.00	(427,724.00)	-126.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,603,472.00	(427,724.00)	-126.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,709,102.00	3,312,574.00	93.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,709,102.00	3,312,574.00	93.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,709,102.00	3,312,574.00	93.8%
2) Ending Balance, June 30 (E + F1e)			3,312,574.00	2,884,850.00	-12.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,312,575.00	2,884,851.00	-12.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1.00)	(1.00)	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	2,168,996.00	2,062,652.00
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimb	595,914.00	295,914.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	547,665.00	526,285.00
Total, Restricted Balance		3,312,575.00	2,884,851.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	0.00	-100.0%
5) TOTAL, REVENUES			50,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	318,701.00	365,335.00	14.6%
3) Employee Benefits		3000-3999	186,266.00	216,980.00	16.5%
4) Books and Supplies		4000-4999	3,722,518.00	3,030,700.00	-18.6%
5) Services and Other Operating Expenditures		5000-5999	433,649.00	599,693.00	38.3%
6) Capital Outlay		6000-6999	7,168,495.00	3,228,906.00	-55.0%
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			11,829,629.00	7,441,614.00	-37.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,779,629.00)	(7,441,614.00)	-36.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	19,805,000.00	0.00	-100.0%
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			19,805,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,025,371.00	(7,441,614.00)	-192.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,722,945.00	19,748,316.00	68.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,722,945.00	19,748,316.00	68.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,722,945.00	19,748,316.00	68.5%
2) Ending Balance, June 30 (E + F1e)			19,748,316.00	12,306,702.00	-37.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	19,748,316.00	12,306,702.00	-37.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	0.00	-100.0%
TOTAL, REVENUES			50,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	154,836.00	151,783.00	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	62,069.00	60,833.00	-2.0%
Clerical, Technical and Office Salaries		2400	101,796.00	152,719.00	50.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			318,701.00	365,335.00	14.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	65,770.00	83,698.00	27.3%
OASDI/Medicare/Alternative		3301-3302	23,670.00	27,948.00	18.1%
Health and Welfare Benefits		3401-3402	79,170.00	78,920.00	-0.3%
Unemployment Insurance		3501-3502	156.00	4,494.00	2780.8%
Workers' Compensation		3601-3602	15,115.00	18,267.00	20.9%
OPEB, Allocated		3701-3702	2,385.00	3,653.00	53.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			186,266.00	216,980.00	16.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,168.00	10,700.00	16.7%
Noncapitalized Equipment		4400	3,713,350.00	3,020,000.00	-18.7%
TOTAL, BOOKS AND SUPPLIES			3,722,518.00	3,030,700.00	-18.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	39.00	1,500.00	3746.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,234.00	5,200.00	-0.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
Professional/Consulting Services and Operating Expenditures		5800	428,369.00	592,000.00	38.2%
Communications		5900	7.00	993.00	14085.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			433,649.00	599,693.00	38.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,280.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	5,682,031.00	3,228,906.00	-43.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,485,184.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,168,495.00	3,228,906.00	-55.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,829,629.00	7,441,614.00	-37.1%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	19,805,000.00	0.00	-100.0%
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			19,805,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			19,805,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	0.00	-100.0%
5) TOTAL, REVENUES			50,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		11,829,629.00	7,441,614.00	-37.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,829,629.00	7,441,614.00	-37.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(11,779,629.00)	(7,441,614.00)	-36.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	19,805,000.00	0.00	-100.0%
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			19,805,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,025,371.00	(7,441,614.00)	-192.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,722,945.00	19,748,316.00	68.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,722,945.00	19,748,316.00	68.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,722,945.00	19,748,316.00	68.5%
2) Ending Balance, June 30 (E + F1e)			19,748,316.00	12,306,702.00	-37.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	19,748,316.00	12,306,702.00	-37.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	19,748,316.00	12,306,702.00
Total, Restricted Balance		19,748,316.00	12,306,702.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	916,000.00	916,000.00	0.0%
5) TOTAL, REVENUES			916,000.00	916,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	49,136.00	102,578.00	108.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			49,136.00	102,578.00	108.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			866,864.00	813,422.00	-6.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			866,864.00	813,422.00	-6.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,412,343.00	3,279,207.00	35.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,412,343.00	3,279,207.00	35.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,412,343.00	3,279,207.00	35.9%
2) Ending Balance, June 30 (E + F1e)			3,279,207.00	4,092,629.00	24.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,279,207.00	4,092,629.00	24.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	16,000.00	16,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	900,000.00	900,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			916,000.00	916,000.00	0.0%
TOTAL, REVENUES			916,000.00	916,000.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	49,136.00	102,578.00	108.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			49,136.00	102,578.00	108.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			49,136.00	102,578.00	108.8%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	916,000.00	916,000.00	0.0%
5) TOTAL, REVENUES			916,000.00	916,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		49,136.00	102,578.00	108.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			49,136.00	102,578.00	108.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			866,864.00	813,422.00	-6.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			866,864.00	813,422.00	-6.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,412,343.00	3,279,207.00	35.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,412,343.00	3,279,207.00	35.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,412,343.00	3,279,207.00	35.9%
2) Ending Balance, June 30 (E + F1e)			3,279,207.00	4,092,629.00	24.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,279,207.00	4,092,629.00	24.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	3,279,207.00	4,092,629.00
Total, Restricted Balance		3,279,207.00	4,092,629.00

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,837.00	20,837.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,837.00	20,837.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,837.00	20,837.00	0.0%
2) Ending Balance, June 30 (E + F1e)			20,837.00	20,837.00	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	20,837.00	20,837.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

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

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

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

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

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,837.00	20,837.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,837.00	20,837.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,837.00	20,837.00	0.0%
2) Ending Balance, June 30 (E + F1e)			20,837.00	20,837.00	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	20,837.00	20,837.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
7710	State School Facilities Projects	20,837.00	20,837.00
Total, Restricted Balance		20,837.00	20,837.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,000.00	2,000.00	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	216,000.00	231,000.00	6.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			218,000.00	233,000.00	6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(218,000.00)	(233,000.00)	6.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(218,000.00)	(233,000.00)	6.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	943,657.00	725,657.00	-23.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			943,657.00	725,657.00	-23.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			943,657.00	725,657.00	-23.1%
2) Ending Balance, June 30 (E + F1e)			725,657.00	492,657.00	-32.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	725,657.00	492,657.00	-32.1%
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			2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

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

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,000.00	2,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,000.00	2,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	51,000.00	51,000.00	0.0%
Other Debt Service - Principal		7439	165,000.00	180,000.00	9.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			216,000.00	231,000.00	6.9%
TOTAL, EXPENDITURES			218,000.00	233,000.00	6.9%

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

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	218,000.00	233,000.00	6.9%
10) TOTAL, EXPENDITURES			218,000.00	233,000.00	6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(218,000.00)	(233,000.00)	6.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(218,000.00)	(233,000.00)	6.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	943,657.00	725,657.00	-23.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			943,657.00	725,657.00	-23.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			943,657.00	725,657.00	-23.1%
2) Ending Balance, June 30 (E + F1e)			725,657.00	492,657.00	-32.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	725,657.00	492,657.00	-32.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	725,657.00	492,657.00
Total, Restricted Balance		725,657.00	492,657.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,179,742.00	10,201,527.00	11.1%
5) TOTAL, REVENUES			9,179,742.00	10,201,527.00	11.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	250,049.00	261,561.00	4.6%
3) Employee Benefits		3000-3999	119,014.00	139,731.00	17.4%
4) Books and Supplies		4000-4999	2,000.00	55,000.00	2650.0%
5) Services and Other Operating Expenses		5000-5999	7,678,796.00	10,823,500.00	41.0%
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			8,049,859.00	11,279,792.00	40.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,129,883.00	(1,078,265.00)	-195.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,935,000.00	935,000.00	-86.5%
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			6,935,000.00	935,000.00	-86.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			8,064,883.00	(143,265.00)	-101.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(6,078,414.00)	560,395.00	-109.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(6,078,414.00)	560,395.00	-109.2%
d) Other Restatements		9795	(1,426,074.00)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(7,504,488.00)	560,395.00	-107.5%
2) Ending Net Position, June 30 (E + F1e)			560,395.00	417,130.00	-25.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	560,395.00	417,130.00	-25.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	95,000.00	85,000.00	-10.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	8,180,000.00	9,916,527.00	21.2%
All Other Fees and Contracts		8689	210,491.00	200,000.00	-5.0%
Other Local Revenue					
All Other Local Revenue		8699	694,251.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,179,742.00	10,201,527.00	11.1%
TOTAL, REVENUES			9,179,742.00	10,201,527.00	11.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	135,337.00	138,825.00	2.6%
Clerical, Technical and Office Salaries		2400	114,712.00	122,736.00	7.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			250,049.00	261,561.00	4.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	51,019.00	59,923.00	17.5%
OASDI/Medicare/Alternative		3301-3302	18,681.00	20,010.00	7.1%
Health and Welfare Benefits		3401-3402	34,893.00	40,888.00	17.2%
Unemployment Insurance		3501-3502	689.00	3,217.00	366.9%
Workers' Compensation		3601-3602	11,881.00	13,078.00	10.1%
OPEB, Allocated		3701-3702	1,851.00	2,615.00	41.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			119,014.00	139,731.00	17.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,000.00	55,000.00	2650.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,000.00	55,000.00	2650.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	8,500.00	325.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	460,000.00	430,000.00	-6.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,000.00	6,000.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,210,796.00	10,379,000.00	43.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,678,796.00	10,823,500.00	41.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			8,049,859.00	11,279,792.00	40.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	6,935,000.00	935,000.00	-86.5%
(a) TOTAL, INTERFUND TRANSFERS IN			6,935,000.00	935,000.00	-86.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,935,000.00	935,000.00	-86.5%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,179,742.00	10,201,527.00	11.1%
5) TOTAL, REVENUES			9,179,742.00	10,201,527.00	11.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		8,049,859.00	11,279,792.00	40.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			8,049,859.00	11,279,792.00	40.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,129,883.00	(1,078,265.00)	-195.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,935,000.00	935,000.00	-86.5%
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			6,935,000.00	935,000.00	-86.5%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			8,064,883.00	(143,265.00)	-101.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(6,078,414.00)	560,395.00	-109.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(6,078,414.00)	560,395.00	-109.2%
d) Other Restatements		9795	(1,426,074.00)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(7,504,488.00)	560,395.00	-107.5%
2) Ending Net Position, June 30 (E + F1e)			560,395.00	417,130.00	-25.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	560,395.00	417,130.00	-25.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	560,395.00	417,130.00
Total, Restricted Net Position		560,395.00	417,130.00

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,000.00)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,288,512.00	1,287,512.00	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,288,512.00	1,287,512.00	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,288,512.00	1,287,512.00	-0.1%
2) Ending Net Position, June 30 (E + F1e)			1,287,512.00	1,287,512.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	1,287,512.00	1,287,512.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,000.00	0.00	-100.0%
TOTAL, EXPENSES			1,000.00	0.00	-100.0%

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

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,000.00)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,288,512.00	1,287,512.00	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,288,512.00	1,287,512.00	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,288,512.00	1,287,512.00	-0.1%
2) Ending Net Position, June 30 (E + F1e)			1,287,512.00	1,287,512.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	1,287,512.00	1,287,512.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	1,287,512.00	1,287,512.00
Total, Restricted Net Position		1,287,512.00	1,287,512.00

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	15,109.30	15,109.39	15,109.30	15,109.30	15,109.30	15,109.30
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	15,109.30	15,109.39	15,109.30	15,109.30	15,109.30	15,109.30
5. District Funded County Program ADA						
a. County Community Schools	0.14	0.14	0.14	0.14	0.14	0.14
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	33.47	33.47	33.47	33.47	33.47	33.47
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	33.61	33.61	33.61	33.61	33.61	33.61
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,142.91	15,143.00	15,142.91	15,142.91	15,142.91	15,142.91
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	82,663,119.00	301	0.00	303	82,663,119.00	305	949,416.00	754,581.00	307	81,908,538.00	309
2000 - Classified Salaries	34,481,866.00	311	30,476.00	313	34,451,390.00	315	2,359,362.00	697,538.00	317	33,753,852.00	319
3000 - Employee Benefits	64,637,462.00	321	904,715.00	323	63,732,747.00	325	1,046,212.00	739,229.00	327	62,993,518.00	329
4000 - Books, Supplies Equip Replace. (6500)	10,870,506.00	331	22,632.00	333	10,847,874.00	335	974,537.00	2,632,367.00	337	8,215,507.00	339
5000 - Services. . . & 7300 - Indirect Costs	49,714,995.00	341	2,320,747.00	343	47,394,248.00	345	16,930,859.00	31,149,291.00	347	16,244,957.00	349
TOTAL					239,089,378.00	365	TOTAL			203,116,372.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			155,564.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			0.00
14. TOTAL SALARIES AND BENEFITS.			112,330,784.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			55.30%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.30%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	203,116,372.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

incorrect SACS coding adjusted

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	84,733,728.00	301	0.00	303	84,733,728.00	305	778,605.00	778,605.00	307	83,955,123.00	309
2000 - Classified Salaries	39,039,104.00	311	228,089.00	313	38,811,015.00	315	1,845,807.00	1,845,807.00	317	36,965,208.00	319
3000 - Employee Benefits	72,112,322.00	321	1,271,381.00	323	70,840,941.00	325	1,179,439.00	2,669,840.00	327	68,171,101.00	329
4000 - Books, Supplies Equip Replace. (6500)	8,794,078.00	331	1,466.00	333	8,792,612.00	335	778,980.00	4,800,401.00	337	3,992,211.00	339
5000 - Services. . . & 7300 - Indirect Costs	59,574,487.00	341	1,941,834.00	343	57,632,653.00	345	23,290,674.00	40,181,664.00	347	17,450,989.00	349
TOTAL					260,810,949.00	365	TOTAL			210,534,632.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	704,744.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			116,043,919.00
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			130,669.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			0.00
14. TOTAL SALARIES AND BENEFITS.			116,043,919.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			55.12%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.12%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	210,534,632.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Incorrect SACS coding adjusted

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	250,752,223.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	36,489,606.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	46,106.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	195,578.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	6,935,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	3,548.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				7,180,232.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				207,082,385.00

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		15,143.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,675.12
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	208,386,559.01	13,761.54
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	208,386,559.01	13,761.54
B. Required effort (Line A.2 times 90%)	187,547,903.11	12,385.39
C. Current year expenditures (Line I.E and Line II.B)	207,082,385.00	13,675.12
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 7,080,557.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

--

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 173,805,993.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.07%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	6,863,980.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,925,697.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	120,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,094,632.28
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	15,004,309.28
9. Carry-Forward Adjustment (Part IV, Line F)	(444,003.84)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	14,560,305.44

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	142,118,381.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	30,058,279.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	25,073,435.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	647,323.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	46,106.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,511,339.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	71,391.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,422,575.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	25,800,509.72
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,249,515.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,176,738.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	235,175,591.72

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

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

(Line A8 divided by Line B19) 6.38%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B19) 6.19%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>15,004,309.28</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(350,040.13)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.42%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.42%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.42%) times Part III, Line B19); zero if positive	<u>(444,003.84)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(444,003.84)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>6.19%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-222,001.92) is applied to the current year calculation and the remainder (\$-222,001.92) is deferred to one or more future years:	<u>6.29%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-148,001.28) is applied to the current year calculation and the remainder (\$-296,002.56) is deferred to one or more future years:	<u>6.32%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(444,003.84)</u>

Approved indirect cost rate: 6.42%
Highest rate used in any program: 6.42%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	5,551,869.00	356,430.00	6.42%
01	3182	618,396.00	39,700.00	6.42%
01	3210	2,962,769.00	190,337.00	6.42%
01	3212	2,627,946.00	168,714.00	6.42%
01	3215	1,099,056.00	70,516.00	6.42%
01	3310	4,294,594.00	273,497.00	6.37%
01	3311	73,252.00	4,702.00	6.42%
01	3315	239,716.00	15,389.00	6.42%
01	3327	171,340.00	11,000.00	6.42%
01	3345	1,434.00	91.00	6.35%
01	3385	79,634.00	5,112.00	6.42%
01	3395	18,794.00	1,206.00	6.42%
01	3550	157,760.00	7,888.00	5.00%
01	4035	1,189,289.00	76,352.00	6.42%
01	4201	19,795.00	1,270.00	6.42%
01	4203	393,306.00	25,253.00	6.42%
01	5630	76,114.00	4,886.00	6.42%
01	5640	373,148.00	23,956.00	6.42%
01	5810	2,865,909.00	178,811.00	6.24%
01	6010	3,210,033.00	160,502.00	5.00%
01	6385	74,424.00	4,778.00	6.42%
01	6387	455,656.00	29,253.00	6.42%
01	6388	697,191.00	44,758.00	6.42%
01	6510	178,607.00	11,466.00	6.42%
01	6520	136,771.00	8,459.00	6.18%
01	6546	974,798.00	16,964.00	1.74%
01	7085	805,772.00	51,730.00	6.42%
01	7220	315,738.00	20,271.00	6.42%
01	7388	212,515.00	13,643.00	6.42%
01	7420	1,286,857.00	82,616.00	6.42%
01	7422	4,232,874.00	271,751.00	6.42%
01	7510	531,019.00	34,091.00	6.42%
01	8150	5,943,667.00	381,583.00	6.42%
01	9010	7,774,631.00	365,076.00	4.70%
12	6105	4,972,660.00	319,244.00	6.42%
12	9010	93,956.00	14.00	0.01%
13	5310	4,782,791.00	239,005.00	5.00%
13	5320	1,989,135.00	99,457.00	5.00%

July 1 Budget
2020-21 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	884,130.00		24,728.00	908,858.00
2. State Lottery Revenue	8560	2,332,390.00		701,951.00	3,034,341.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,216,520.00	0.00	726,679.00	3,943,199.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	515,514.00			515,514.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	186,292.00			186,292.00
4. Books and Supplies	4000-4999	0.00		635,000.00	635,000.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	(668,000.00)			(668,000.00)
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		33,806.00	0.00	635,000.00	668,806.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	3,182,714.00	0.00	91,679.00	3,274,393.00
D. COMMENTS:					

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

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

BOARD CERTIFICATION

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.

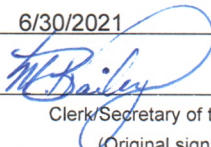
Budget available for inspection at:

Public Hearing:

Place: Pasadena Unified School District
Date: 6/18/2021 - 6/30/2021

Place: Pasadena Unified School District
Date: 6/24/2021
Time: 3:15 pm

Adoption Date: 6/30/2021

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

Contact person for additional information on the budget reports:

Name: Leslie Barnes, Ed.D. Telephone: (626)396-3600 ext. 88151
Title: Chief Finance and Operations Officer E-mail: barnes.leslie@pusd.us

Criteria and Standards Review Summary

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

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

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

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

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	
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 30, 2021	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 14,757,583.00
Less: Amount of total liabilities reserved in budget:	\$ 6,906,378.00
Estimated accrued but unfunded liabilities:	\$ 7,851,205.00

(☐) 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: Leslie Barnes, Ed.D.

Title: Chief Finance and Operations Officer

Telephone: 626)396-3600 ext. 88151

E-mail: barnes.leslie@pusd.us

CRITERIA AND STANDARDS

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	16,041	16,001		
Charter School				
Total ADA	16,041	16,001	0.2%	Met
Second Prior Year (2019-20)				
District Regular	15,468	15,426		
Charter School				
Total ADA	15,468	15,426	0.3%	Met
First Prior Year (2020-21)				
District Regular	15,086	15,109		
Charter School		0		
Total ADA	15,086	15,109	N/A	Met
Budget Year (2021-22)				
District Regular	15,109			
Charter School	0			
Total ADA	15,109			

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	16,335	16,340		
Charter School				
Total Enrollment	16,335	16,340	N/A	Met
Second Prior Year (2019-20)				
District Regular	16,008	15,951		
Charter School				
Total Enrollment	16,008	15,951	0.4%	Met
First Prior Year (2020-21)				
District Regular	15,313	15,313		
Charter School				
Total Enrollment	15,313	15,313	0.0%	Met
Budget Year (2021-22)				
District Regular	14,963			
Charter School				
Total Enrollment	14,963			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Budget Enrollment does not include Charter School but the CBEDS does.

- 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	15,391	16,340	
Charter School		0	
Total ADA/Enrollment	15,391	16,340	94.2%
Second Prior Year (2019-20)			
District Regular	15,109	15,951	
Charter School			
Total ADA/Enrollment	15,109	15,951	94.7%
First Prior Year (2020-21)			
District Regular	15,109	15,313	
Charter School	0		
Total ADA/Enrollment	15,109	15,313	98.7%
Historical Average Ratio:			95.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.4%

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	15,109	14,963		
Charter School	0			
Total ADA/Enrollment	15,109	14,963	101.0%	Not Met
1st Subsequent Year (2022-23)				
District Regular	13,887	14,663		
Charter School				
Total ADA/Enrollment	13,887	14,663	94.7%	Met
2nd Subsequent Year (2023-24)				
District Regular	13,599	14,362		
Charter School				
Total ADA/Enrollment	13,599	14,362	94.7%	Met

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

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

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Districts are held harmless in 20-21 and because we are a declining district, the 21-22 ADA (not Enrollment), is same as 2019-20 and greater than projected current Enrollment. Subsequent years (22-23; 23-24) projected Enrollment to ADA ratio is actually the "norm" since in both cases, Charter School and "annual ADA" are excluded.

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	15,142.91	15,142.91	14,203.97	13,927.96
b. Prior Year ADA (Funded)		15,142.91	15,142.91	14,203.97
c. Difference (Step 1a minus Step 1b)		0.00	(938.94)	(276.01)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	-6.20%	-1.94%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		159,332,908.00	168,989,804.00	162,689,696.00
b1. COLA percentage		0.00%	5.70%	2.48%
b2. COLA amount (proxy for purposes of this criterion)		0.00	9,632,418.83	4,034,704.46
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	5.70%	2.48%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		0.00%	-0.50%	0.54%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.00% to 1.00%	-1.50% to .50%	-.46% to 1.54%

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)	99,742,633.00	99,742,633.00	99,742,633.00	99,742,633.00
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)	167,594,984.00	177,253,300.00	171,449,410.00	173,339,134.00
District's Projected Change in LCFF Revenue:		5.76%	-3.27%	1.10%
LCFF Revenue Standard:		-1.00% to 1.00%	-1.50% to .50%	-.46% to 1.54%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

In 21-22, 20-21 Cola plus the 21-22 super Cola (5.07) was paid accounting for the distortion. 22-23 funding cliff year (result of hold harmless), also saw a material decline in COLA and ADA compared to prior years had outside the "base year" range.er, in 23-24 everything projected to normalize

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)	108,924,099.67	129,977,686.19	83.8%
Second Prior Year (2019-20)	113,499,781.31	135,265,375.96	83.9%
First Prior Year (2020-21)	109,897,507.00	124,543,286.00	88.2%
	Historical Average Ratio:		85.3%

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%
	82.3% to 88.3%	82.3% to 88.3%	82.3% to 88.3%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2021-22)	119,583,760.00	145,230,343.00	82.3%	Met
1st Subsequent Year (2022-23)	120,597,155.00	146,319,057.00	82.4%	Met
2nd Subsequent Year (2023-24)	119,565,015.00	145,765,981.00	82.0%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Adjusted due to declining enrollment

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.00%	-0.50%	0.54%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-10.50% to 9.50%	-9.46% to 10.54%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.50% to 4.50%	-4.46% to 5.54%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2020-21)	42,553,834.00		
Budget Year (2021-22)	28,139,956.00	-33.87%	Yes
1st Subsequent Year (2022-23)	27,517,323.00	-2.21%	No
2nd Subsequent Year (2023-24)	20,519,823.00	-25.43%	Yes

Explanation:
(required if Yes)

First round of the COVID funds accounted for the increase in 20-21. However, the phased revenue recognition trends of the grant funds accounts for the drop in subsequent years with only a portion of ESSER II and non of ESSER III recognized in the budget.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	41,462,358.00		
Budget Year (2021-22)	45,376,654.00	9.44%	Yes
1st Subsequent Year (2022-23)	34,478,878.00	-24.02%	Yes
2nd Subsequent Year (2023-24)	34,568,694.00	0.26%	No

Explanation:
(required if Yes)

First round of the COVID funds accounted for the increase in 20-21. However, the phased revenue recognition trends of the grant funds accounts for the drop in subsequent year.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	15,962,127.00		
Budget Year (2021-22)	15,836,614.00	-0.79%	No
1st Subsequent Year (2022-23)	15,454,417.00	-2.41%	No
2nd Subsequent Year (2023-24)	15,781,435.00	2.12%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	10,870,506.00		
Budget Year (2021-22)	8,794,078.00	-19.10%	Yes
1st Subsequent Year (2022-23)	7,545,292.00	-14.20%	Yes
2nd Subsequent Year (2023-24)	7,389,465.00	-2.07%	No

Explanation:
(required if Yes)

Phased expenditure trends to mitigate the impact of COVID

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

First Prior Year (2020-21)	50,372,715.00		
Budget Year (2021-22)	60,258,863.00	19.63%	Yes
1st Subsequent Year (2022-23)	49,332,775.00	-18.13%	Yes
2nd Subsequent Year (2023-24)	46,669,600.00	-5.40%	Yes

Explanation:
(required if Yes)

Phased expenditure trends and expanded learning opportunity services, to mitigate the impact of COVID

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2020-21)	99,978,319.00		
Budget Year (2021-22)	89,353,224.00	-10.63%	Not Met
1st Subsequent Year (2022-23)	77,450,618.00	-13.32%	Not Met
2nd Subsequent Year (2023-24)	70,869,952.00	-8.50%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	61,243,221.00		
Budget Year (2021-22)	69,052,941.00	12.75%	Not Met
1st Subsequent Year (2022-23)	56,878,067.00	-17.63%	Not Met
2nd Subsequent Year (2023-24)	54,059,065.00	-4.96%	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)

First round of the COVID funds accounted for the increase in 20-21. However, the phased revenue recognition trends of the grant funds accounts for the drop in subsequent years with only a portion of ESSER II and non of ESSER III recognized in the budget.

Explanation:

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

First round of the COVID funds accounted for the increase in 20-21. However, the phased revenue recognition trends of the grant funds accounts for the drop in subsequent year.

Explanation:

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

- 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)

Phased expenditure trends to mitigate the impact of COVID

Explanation:

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

Phased expenditure trends and expanded learning opportunity services, to mitigate the impact of COVID

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

Yes

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)

256,812,608.00

- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

- c. Net Budgeted Expenditures and Other Financing Uses

256,812,608.00

3% Required
Minimum Contribution
(Line 2c times 3%)

7,704,378.24

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

7,704,379.00

Status

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>

Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

Other (explanation must be provided)

Explanation:

(required if NOT met
and Other is marked)

--

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	16,000,000.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	6,700,000.00	6,850,947.00	7,314,550.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	491,038.26	884,129.75	848,282.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(1,485,814.35)	0.00
e. Available Reserves (Lines 1a through 1d)	23,191,038.26	6,249,262.40	8,162,832.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	221,381,378.06	228,364,890.44	250,752,223.00
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)	221,381,378.06	228,364,890.44	250,752,223.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	10.5%	2.7%	3.3%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.5%	0.9%	1.1%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	9,419,407.63	130,998,735.96	N/A	Met
Second Prior Year (2019-20)	6,357,444.69	137,404,429.96	N/A	Met
First Prior Year (2020-21)	7,172,395.00	131,478,286.00	N/A	Met
Budget Year (2021-22) (Information only)	(8,142,367.00)	146,165,343.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	15,461,103.00	19,196,298.44	N/A	Met
Second Prior Year (2019-20)	23,578,920.00	28,615,706.07	N/A	Met
First Prior Year (2020-21)	27,337,090.00	34,973,151.00	N/A	Met
Budget Year (2021-22) (Information only)	42,145,546.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	15,109	13,887	13,599
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):

Yes

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0.00	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)	266,472,640.00	254,527,470.00	247,230,577.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	266,472,640.00	254,527,470.00	247,230,577.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,994,179.20	7,635,824.10	7,416,917.31
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)	7,994,179.20	7,635,824.10	7,416,917.31

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	7,966,130.00	7,985,824.00	7,766,917.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	854,380.00	436,783.00	43,321.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	8,820,510.00	8,422,607.00	7,810,238.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.31%	3.31%	3.16%
District's Reserve Standard (Section 10B, Line 7):	7,994,179.20	7,635,824.10	7,416,917.31
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

Yes

- 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:

Forest Reserve - less than \$45k

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2020-21)	(35,759,089.00)			
Budget Year (2021-22)	(46,048,550.00)	10,289,461.00	28.8%	Not Met
1st Subsequent Year (2022-23)	(44,747,933.00)	(1,300,617.00)	-2.8%	Met
2nd Subsequent Year (2023-24)	(45,166,899.00)	418,966.00	0.9%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	6,935,000.00			
Budget Year (2021-22)	935,000.00	(6,000,000.00)	-86.5%	Not Met
1st Subsequent Year (2022-23)	935,000.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	935,000.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?			No	

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

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

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

- 1a. 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)

20-21 was an unusual year with COVID impact - abnormal reduction in operational expenditures and contributions. In 21-22, we restored expenditure and contributions to projected normal levels. Material increases in SPED and RRM.

- 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)

Year-end transfer from General Fund to shore up WC long term liabilities - 6mil

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

- Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- 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		Fund 40	Fund 40 - 74xx	999,947
General Obligation Bonds		Fund 51 - 86xx	Fund 51 - 7433-7434	438,765,479
Supp Early Retirement Program		Gen Fund - 01	37xx	2,387,064
State School Building Loans				
Compensated Absences				

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

TOTAL:				442,152,490

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	166,717	166,717	166,717	166,717
General Obligation Bonds	33,805,000	33,805,000	33,805,000	33,805,000
Supp Early Retirement Program	795,688	795,688	795,688	795,688
State School Building Loans				
Compensated Absences	2,408,371	2,408,371	2,408,371	2,408,371

Other Long-term Commitments (continued):

Total Annual Payments:	37,175,776	37,175,776	37,175,776	37,175,776
Has total annual payment increased over prior year (2020-21)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

--

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

1,567,262

67

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

33,003,095.00

0.00

33,003,095.00

Actuarial

Jul 01, 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)

3,007,985.00	3,007,985.00	3,007,985.00
1,286,024.00	1,269,080.00	1,241,188.00
783,413.00	946,840.00	1,084,258.00
54	54	54

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

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

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

Yes

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

September 25, 2020- VALUATION DATE. There are five medical options, three of which are offered through the Self-Insured Schools of California JPA (SISC) - (Kaiser, Blue Shield HMO and Blue Shield PPO) and two of which are offered through the Tamsters Misc. Security Trust Fund (Kaiser and Anthem Blue Cross). Eligibility to participate in the various options differs by employee/retiree group.

3. Self-Insurance Liabilities

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

14,757,583.00
14,757,583.00

4. Self-Insurance Contributions

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
3,923,084.00	3,923,084.00	3,923,084.00
5,014,406.00	5,014,406.00	5,014,406.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	869.5	906.4	894.4	882.4

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Salary is not settled for 2021-22 and beyond.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

816,389

7. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

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

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	730.9	730.9	730.9	730.9

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

Salary for 20-21 has been negotiated at 2% on schedule but won't be ratified by the Union until August.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

305,075

7. Amount included for any tentative salary schedule increases

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

2% ongoing

0

0

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

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

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

Classified (Non-management) Prior Year Settlements

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

No		

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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	198.2	198.2	198.2	198.2

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

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

No

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

213,790

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

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 30, 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)

Yes

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

No

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

No

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

Yes

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)

District pays 100% of H/W for Teamsters staff only.

End of School District Budget Criteria and Standards Review

LCFF CALCULATIONS

LCFF Calculation Worksheet
(for Informational Purpose Only)

District: Pasadena Unified
Fiscal Year: 2020-21
Period: Budget Projection
State I.D. No.: 64881

ADA CALCULATION								
	Grade Span	19-20 P-2 ADA		Current Yr District Ann ADA(includes NPS/LIC, Extended Yr NPS/LCI & Comm.Day Sch)		Current Yr County Educated Spec.Ed/ Community Day Sch. ADA		Funded ADA
A-1	K-3	4,762.35		7.56		0.00		4,769.91
A-2	4-6	3,596.50		19.38		0.00		3,615.88
A-3	7-8	2,294.13		19.03		0.00		2,313.16
A-4	9-12	4,361.15		49.20		42.19		4,452.54
A-5	Total:	15,014.13		95.17		42.19		15,151.49
BASE AND AUGMENTATION GRANT:								
Line No.	Grade Span	Prior Year Base Grant Rate	Current Yr COLA 0%	Current Yr Base Grant Rate after COLA	Current Yr Base Grant Rate After 0% Deficit	Current Year Adjustment	Current Year Base Grant Rate with Adjustment	Current Year Total Base Grant
B-1	K-3	7,702	0	7,702	7,702	\$ 801	\$ 8,503	\$ 40,558,545
B-2	4-6	7,818	0	7,818	7,818		\$ 7,818	\$ 28,268,950
B-3	7-8	8,050	0	8,050	8,050		\$ 8,050	\$ 18,620,938
B-4	9-12	9,329	0	9,329	9,329	\$ 243	\$ 9,572	\$ 42,619,713
B-5	Total Base and Augmentation Grant							\$ 130,068,145
SUPPLEMENTAL AND CONCENTRATION GRANTS:								
D-1	Prior Prior Year Total Enrollment							16,378
D-1a	Prior Year Total Enrollment							15,988
D-1b	Current Year Total Enrollment							15,313
D-1c	3-Year Total Enrollment							47,679
D-2	Prior Prior Year Total Unduplicated Pupil Count (English Learners, Free or Reduced-Price Meal and Foster Youth)							10,157
D-2a	Prior Year Total Unduplicated Pupil Count (English Learners, Free or Reduced-Price Meal and Foster Youth)							10,936
D-2b	Current Year Total Unduplicated Pupil Count (English Learners, Free or Reduced-Price Meal and Foster Youth)							10,371
D-2c	3-Year Total Unduplicated Counts							31,464
D-3	Three Year Average % of Enrollment Eligible for Supplemental Add-on (D-2c/D-1c)							65.99%
D-4	Supplemental Add-on (20% x D-3 x B-5)							\$ 17,166,394
D-5	% of Enrollment Eligible for Concentration Add-on (if D-3<55%, enter 0, D-3 minus 55%)							10.99%
D-6	Concentration Add-on (50% x D-5 x B-5)							\$ 7,147,245
TRANSPORTATION AND TIIG GRANTS:								
E-1	2012-13 Transportation Funding Add-on							\$ 3,134,794
E-2	2012-13 TIIG Funding Add-on							\$ 1,816,330
E-3	EC Section 42238.02(h) Add-On (based on 2012-13 Small School District Bus Replacement Program)							\$ -
TOTAL LCFF Entitlement/Target								
F-1	Total LCFF Entitlement/Target (B-5 + D-4 + D-6 + E-1 + E-2)							\$ 159,332,908
H-3	ERT Funding							\$ -
H-4	Current Year Funding (G-8 + H-2 + H-3)							\$ 159,332,908
STATE AID PORTION								
I-1	Local Revenue							\$ 91,480,557
I-2	Gross State Aid (H-4 - I-1)							\$ 67,852,351
I-6	Estimated EPA							\$ 3,028,536
I-7	State Aid Portion of LCFF (LCFF Funding - Local Revenue & EPA) (Lines H-4 - I-1 - I-6)							\$ 64,823,815
I-7a	Minimum State Aid Guarantee (for Basic Aid School Districts)							\$

Date Prepared: 6/2/2021

LCFF Revenue Consultant: Diya Miao
Phone Number: 562-922-6790

LCFF Calculation Worksheet
(for Informational Purpose Only)

District: Pasadena Unified
Fiscal Year: 2021-22
Period: Budget Projection
State I.D. No.: 64881

ADA CALCULATION								
	Grade Span	Greater of Current Yr or Prior Yr P2 ADA		Current Yr District Ann ADA (Includes NPS/LIC, Extended Yr NPS/LCI & Comm.Day Sch)		Current Yr County Educated Spec.Ed/ Community Day Sch. ADA		Funded ADA
A-1	K-3	4,762.35		7.56		0.00		4,769.91
A-2	4-6	3,596.50		19.09		0.00		3,615.59
A-3	7-8	2,294.13		17.65		0.00		2,311.78
A-4	9-12	4,361.15		47.99		42.19		4,451.33
A-5	Total:	15,014.13		92.29		42.19		15,148.61
BASE AND AUGMENTATION GRANT:								
Line No.	Grade Span	Prior Year Base Grant Rate	Current Year COLA 5.07%	Current Yr Base Grant Rate after COLA	Current Yr Base Grant Rate After 0% Deficit	Current Year Adjustment	Current Year Base Grant Rate with Adjustment	Current Year Total Base Grant
B-1	K-3	7,702	390	8,092	8,092	\$ 842	\$ 8,934	\$ 42,614,376
B-2	4-6	7,818	396	8,214	8,214		\$ 8,214	\$ 29,698,456
B-3	7-8	8,050	408	8,458	8,458		\$ 8,458	\$ 19,553,035
B-4	9-12	9,329	473	9,802	9,802	\$ 255	\$ 10,057	\$ 44,766,993
B-5	Total Base and Augmentation Grant							\$ 136,632,861
SUPPLEMENTAL AND CONCENTRATION GRANTS:								
D-1	Prior Prior Year Total Enrollment							15,988
D-1a	Prior Year Total Enrollment							15,313
D-1b	Current Year Total Enrollment							14,963
D-1c	3-Year Total Enrollment							46,264
D-2	Prior Prior Year Total Unduplicated Pupil Count (English Learners, Free or Reduced-Price Meal and Foster Youth)							10,936
D-2a	Prior Year Total Unduplicated Pupil Count (English Learners, Free or Reduced-Price Meal and Foster Youth)							10,371
D-2b	Current Year Total Unduplicated Pupil Count (English Learners, Free or Reduced-Price Meal and Foster Youth)							10,124
D-2c	3-Year Total Unduplicated Counts							31,431
D-3	Three Year Average % of Enrollment Eligible for Supplemental Add-on (D-2c/D-1c)							67.94%
D-4	Supplemental Add-on (20% x D-3 x B-5)							\$ 18,565,673
D-5	% of Enrollment Eligible for Concentration Add-on (if D-3<55%, enter 0, D-3 minus 55%)							12.94%
D-6	Concentration Add-on (50% x D-5 x B-5)							\$ 8,840,146
TRANSPORTATION AND TIIG GRANTS:								
E-1	2012-13 Transportation Funding Add-on (no COLA)							\$ 3,134,794
E-2	2012-13 TIIG Funding Add-on (no COLA)							\$ 1,816,330
E-3	EC Section 42238.02(h) Add-On (based on 2012-13 Small School District Bus Replacement Program)							\$ -
TOTAL LCFF Entitlement/Target								
F-1	Total LCFF Entitlement/Target (B-5 + D-4 + D-6 + E-1 + E-2)							\$ 168,989,804
H-3	ERT Funding							\$ -
H-4	Current Year Funding (G-8 + H-2 + H-3)							\$ 168,989,804
STATE AID PORTION								
I-1	Local Revenue							\$ 91,479,137
I-2	Gross State Aid (H-4 - I-1)							\$ 77,510,667
I-6	Estimated EPA							\$ 3,028,536
I-7	State Aid Portion of LCFF (LCFF Funding - Local Revenue & EPA) (Lines H-4 - I-1 - I-6)							\$ 74,482,131
I-7a	Minimum State Aid Guarantee (for Basic Aid School Districts)							\$

Date Prepared: 6/2/2021
BAS Consultant: Kathy Connell

LCFF Revenue Consultant: Diya Mize
Phone Number: 562-922-6790

**LCFF Calculation Worksheet
(for Informational Purpose Only)**

District: Pasadena Unified
Fiscal Year: 2022-23
Period: Budget Projection
State I.D. No.: 64881

ADA CALCULATION								
	Grade Span	Greater of Current Yr or Prior Yr P2 ADA		Current Yr District Ann ADA (Includes NPS/LIC, Extended Yr NPS/LCI & Comm.Day Sch)		Current Yr County Educated Spec.Ed/Community Day Sch. ADA		Funded ADA
A-1	K-3	4,228.50		7.56		0.00		4,236.06
A-2	4-6	3,304.14		19.09		0.00		3,323.23
A-3	7-8	2,214.10		17.65		0.00		2,231.75
A-4	9-12	4,322.75		47.99		42.19		4,412.93
A-5	Total:	14,069.49		92.29		42.19		14,203.97
BASE AND AUGMENTATION GRANT:								
Line No.	Grade Span	Prior Year Base Grant Rate	Current Year COLA 2.48%	Current Yr Base Grant Rate after COLA	Current Yr Base Grant Rate After 0% Deficit	Current Year Adjustment	Current Year Base Grant Rate with Adjustment	Current Year Total Base Grant
B-1	K-3	8,092	201	8,293	8,293	\$ 862	\$ 9,156	\$ 38,785,365
B-2	4-6	8,214	204	8,418	8,418		\$ 8,418	\$ 27,974,950
B-3	7-8	8,458	210	8,668	8,668		\$ 8,668	\$ 19,344,809
B-4	9-12	9,802	243	10,045	10,045	\$ 261	\$ 10,306	\$ 45,479,657
B-5	Total Base and Augmentation Grant							\$ 131,584,781
SUPPLEMENTAL AND CONCENTRATION GRANTS:								
D-1	Prior Prior Year Total Enrollment							15,313
D-1a	Prior Year Total Enrollment							14,963
D-1b	Current Year Total Enrollment							14,663
D-1c	3-Year Total Enrollment							44,939
D-2	Prior Prior Year Total Unduplicated Pupil Count (English Learners, Free or Reduced-Price Meal and Foster Youth)							10,371
D-2a	Prior Year Total Unduplicated Pupil Count (English Learners, Free or Reduced-Price Meal and Foster Youth)							10,124
D-2b	Current Year Total Unduplicated Pupil Count (English Learners, Free or Reduced-Price Meal and Foster Youth)							9,921
D-2c	3-Year Total Unduplicated Counts							30,416
D-3	Three Year Average % of Enrollment Eligible for Supplemental Add-on (D-2c/D-1c)							67.68%
D-4	Supplemental Add-on (20% x D-3 x B-5)							\$ 17,811,316
D-5	% of Enrollment Eligible for Concentration Add-on (if D-3<55%, enter 0, D-3 minus 55%)							12.68%
D-6	Concentration Add-on (50% x D-5 x B-5)							\$ 8,342,475
TRANSPORTATION AND TIIG GRANTS:								
E-1	2012-13 Transportation Funding Add-on (no COLA)							\$ 3,134,794
E-2	2012-13 TIIG Funding Add-on (no COLA)							\$ 1,816,330
E-3	EC Section 42238.02(h) Add-On (based on 2012-13 Small School District Bus Replacement Program)							\$ -
TOTAL LCFF Entitlement/Target								
F-1	Total LCFF Entitlement/Target (B-5 + D-4 + D-6 + E-1 + E-2)							\$ 162,689,696
H-3	ERT Funding							\$ -
H-4	Current Year Funding (G-8 + H-2 + H-3)							\$ 162,689,696
STATE AID PORTION								
I-1	Local Revenue							\$ 90,982,919
I-2	Gross State Aid (H-4 - I-1)							\$ 71,706,777
I-6	Estimated EPA							\$ 3,028,536
I-7	State Aid Portion of LCFF (LCFF Funding - Local Revenue & EPA) (Lines H-4 - I-1 - I-6)							\$ 68,678,241
I-7a	Minimum State Aid Guarantee (for Basic Aid School Districts)							\$

Date Prepared: 6/2/2021
BAS Consultant: Kathy Connell

LCFF Revenue Consultant: Diya Mia
Phone Number: 562-922-6790

LCFF Calculation Worksheet
(for Informational Purpose Only)

District: Pasadena Unified
Fiscal Year: 2023-24
Period: Budget Projection
State I.D. No.: 64881

ADA CALCULATION								
	Grade Span	Greater of Current Yr or Prior Yr P2 ADA			Current Yr District Ann ADA (includes NPS/LIC, Extended Yr NPS/LCI & Comm.Day Sch)	Current Yr County Educated Spec.Ed/ Community Day Sch. ADA	Funded ADA	
A-1	K-3	4,144.97			7.56	0.00	4,152.53	
A-2	4-6	3,239.06			19.09	0.00	3,258.15	
A-3	7-8	2,170.81			17.65	0.00	2,188.46	
A-4	9-12	4,238.64			47.99	42.19	4,328.82	
A-5	Total:	13,793.48			92.29	42.19	13,927.96	
BASE AND AUGMENTATION GRANT:								
Line No.	Grade Span	Prior Year Base Grant Rate	Current Year COLA 3.11%	Current Yr Base Grant Rate after COLA	Current Yr Base Grant Rate After 0% Deficit	Current Year Adjustment	Current Year Base Grant Rate with Adjustment	Current Year Total Base Grant
B-1	K-3	8,293	258	8,551	8,551	\$ 889	\$ 9,440	\$ 39,199,883
B-2	4-6	8,418	262	8,680	8,680		\$ 8,680	\$ 28,280,742
B-3	7-8	8,668	270	8,938	8,938		\$ 8,938	\$ 19,560,455
B-4	9-12	10,045	312	10,357	10,357	\$ 269	\$ 10,626	\$ 45,998,041
B-5	Total Base and Augmentation Grant							\$ 133,039,122
SUPPLEMENTAL AND CONCENTRATION GRANTS:								
D-1	Prior Prior Year Total Enrollment							14,963
D-1a	Prior Year Total Enrollment							14,663
D-1b	Current Year Total Enrollment							14,362
D-1c	3-Year Total Enrollment							43,988
D-2	Prior Prior Year Total Unduplicated Pupil Count (English Learners, Free or Reduced-Price Meal and Foster Youth)							10,124
D-2a	Prior Year Total Unduplicated Pupil Count (English Learners, Free or Reduced-Price Meal and Foster Youth)							9,921
D-2b	Current Year Total Unduplicated Pupil Count (English Learners, Free or Reduced-Price Meal and Foster Youth)							9,723
D-2c	3-Year Total Unduplicated Counts							29,768
D-3	Three Year Average % of Enrollment Eligible for Supplemental Add-on (D-2c/D-1c)							67.67%
D-4	Supplemental Add-on (20% x D-3 x B-5)							\$ 18,005,515
D-5	% of Enrollment Eligible for Concentration Add-on (if D-3<55%, enter 0, D-3 minus 55%)							12.67%
D-6	Concentration Add-on (50% x D-5 x B-5)							\$ 8,428,028
TRANSPORTATION AND TIIG GRANTS:								
E-1	2012-13 Transportation Funding Add-on (no COLA)							\$ 3,134,794
E-2	2012-13 TIIG Funding Add-on (no COLA)							\$ 1,816,330
E-3	EC Section 42238.02(h) Add-On (based on 2012-13 Small School District Bus Replacement Program)							\$ -
TOTAL LCFF Entitlement/Target								
F-1	Total LCFF Entitlement/Target (B-5 + D-4 + D-6 + E-1 + E-2)							\$ 164,423,789
H-3	ERT Funding							\$ -
H-4	Current Year Funding (G-8 + H-2 + H-3)							\$ 164,423,789
STATE AID PORTION								
I-1	Local Revenue							\$ 90,826,488
I-2	Gross State Aid (H-4 - I-1)							\$ 73,597,301
I-6	Estimated EPA							\$ 3,028,536
I-7	State Aid Portion of LCFF (LCFF Funding - Local Revenue & EPA) (Lines H-4 - I-1 - I-6)							\$ 70,568,765
I-7a	Minimum State Aid Guarantee (for Basic Aid School Districts)							\$

Date Prepared: 6/2/2021
BAS Consultant: Kathy Connell

LCFF Revenue Consultant: Diya Mia
Phone Number: 562-922-6790