

**WILLOWS UNIFIED SCHOOL DISTRICT
Office of the Superintendent**

Request For Placement on Board Agenda:

Date: June 14, 2021

AGENDA TOPIC: Willows Unified School District - Proposed 2021-22 Budget

PRESENTER: Debbie Costello, Director of Business Services

Background Information:

In a much improved economic environment than just a few short months ago, the Governor's May Revision proposes significant funding enhancements to K-12 education for the 2021-22 fiscal year. This is the foundation for the accompanying 2021-22 Proposed District Budget. The LCFF statutory COLA is funded at 5.07% which is the combination of the 2020-21 statutory COLA of 2.31%, the 2021-22 statutory COLA of 1.7%, and a "Super COLA" augmentation of 1%. Additionally, school districts will continue to receive LCFF funding based on 2019-20 P-2 ADA for the 2021-22 fiscal year. This equates to an increase of \$1,137,590 in LCFF funding for Willows Unified School District for the 2021-22 fiscal year.

Willows Unified will be utilizing nearly \$1.9 million in State and Federal COVID relief funding during the 2021-22 fiscal year to provide learning loss mitigation, to provide expanded learning opportunities, and to address health, safety, and facility concerns in response to the pandemic. Measures utilizing these resources will include increased certificated and classified staffing for intervention programs, extended instructional day offerings, summer school and boot camp programs, increased outreach and community engagement efforts, instructional support and oversight to enhance programs, increases to support staff and other materials and resources to support these efforts.

The following factors were used for the preparation of the 2021-22 Proposed District Budget:

FCMAT's LCFF calculator has been utilized to determine LCFF funding. With LCFF, there are typically four driving factors: (1) ADA by grade span, (2) Annual COLA which is applied to the LCFF Target Entitlement, (3) Unduplicated pupil count, and, (4) the Gap funding percentage which has been at 100% for the past several years.. We are moving into the fourth year under full implementation of the LCFF, meaning we are now in "COLA only" status.

	2020-21	2021-22	2022-23	2023-24
Cost of Living Adjustment - COLA	0	5.07%	2.48%	3.11%
Base Grant Proration Factor	0	0	0	0
Projected Funded ADA (* = prior year)	1398.18	1398.18	1326.93	1302.23
Projected Unduplicated Pupil Count	1141	1145	1119	1082

The summary pages of the LCFF calculations are included in the budget materials.

CalSTRS and CalPERS rates are as follows:

Employer Rates	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
CalSTRS (Certificated)	16.28%	17.1%	16.15%	16.92%	19.10%	19.10%
CalPERS (Classified)	18.062%	19.721%	20.70%	22.91%	26.10%	27.10%

Absent additional legislative action, employer contribution rate increases over the next 4 years will be **2.95%** for CalSTRS and **6.4%** for CalPERS.

Other Revenue:

- Federal revenue has been updated consistent with current federal budget projections and amounts distributed by CDE and USDE. The projection for MAA receipts has been adjusted downward now that funding has been brought more current.
- Other State Revenue reflects reductions for 2020-21 one-time funding and carryover dollars.
- Local revenue is reduced in 2021-22 for donations and one-time awards.

Expenditures:

- Certificated Salaries have been updated to reflect Board approved staffing changes, attrition, recruitment, and step and column movement.
- Classified Salaries have been updated to reflect Board approved staffing changes, attrition, recruitment, and step and column movement.
- Employee Benefits have been updated to reflect new employer rates for CalSTRS and CalPERS and adjustments to other benefits consistent with above staffing changes.
- Books and supplies are reduced for expenditure of one-time funds in 2020-21, increased for inflationary factors where appropriate, and adjusted for planned textbook and curriculum acquisitions in 2021-22.
- Services and Other Operating Expenditures are reduced in 2021-22 for expenditures of one-time funds and increased for inflationary factors where appropriate.
- Capital Outlay is reduced for 2020-21 one-time expenditures.

Other Outgo, Financing Sources & Uses:

- Other outgo is adjusted to reflect increased District costs for special education pursuant to the SELPA allocation model and increases in required services to students.
- Transfers Out are increased by \$100,000 to reflect increased contributions to the Cafeteria Fund to address the impacts of COVID 19 on the food service program. The remaining transfers out of \$110,000 includes the routine General Fund contribution to the Cafeteria Fund of \$50,000 and the annual contribution to Deferred Maintenance of \$60,000.

Supplemental Information:

The accompanying SACS Fund Forms (Form 01, 13, 14, 25, 51 and 73) provide budget summary and detail for 2019-20 Estimated Actuals and the 2021-22 Proposed Budget for each fund. Supplemental SACS forms provide additional information, as follows:

- Form MYP provides Multi-year budget projections through fiscal year 2022-23
- Form A provides ADA (average daily attendance) data
- Form CEA and CEB provide analysis of the minimum expense formula / classroom compensation for the 2020-21 Estimated Actuals and 2021-22 Proposed Budget
- Form L provides information on the utilization of Lottery funds
- Form MOE provides Federal maintenance of effort (MOE) data
- Form SIAA and SIAB provide inter-fund activity data
- Form 01CS provides analysis of the Districts' fiscal and operational health as compared to various statewide criterion and standards.

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	15,039,031.00	0.00	15,039,031.00	16,275,773.00	0.00	16,275,773.00	8.2%
2) Federal Revenue		8100-8299	56,300.00	2,027,429.00	2,083,729.00	56,300.00	1,603,644.00	1,659,944.00	-20.3%
3) Other State Revenue		8300-8599	272,632.00	592,284.00	864,916.00	260,500.00	1,569,411.00	1,829,911.00	111.6%
4) Other Local Revenue		8600-8799	321,210.00	204,209.00	525,419.00	316,210.00	226,239.00	542,449.00	3.2%
5) TOTAL, REVENUES			15,689,173.00	2,823,922.00	18,513,095.00	16,908,783.00	3,399,294.00	20,308,077.00	9.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	7,168,026.00	447,373.00	7,615,399.00	7,274,513.00	1,139,148.00	8,413,661.00	10.5%
2) Classified Salaries		2000-2999	1,539,469.00	559,367.00	2,098,836.00	1,567,292.00	547,922.00	2,115,214.00	0.8%
3) Employee Benefits		3000-3999	2,567,621.00	307,047.00	2,874,668.00	2,723,698.00	467,540.00	3,191,238.00	11.0%
4) Books and Supplies		4000-4999	552,501.00	1,475,851.43	2,028,352.43	565,241.00	622,165.00	1,187,406.00	-41.5%
5) Services and Other Operating Expenditures		5000-5999	1,021,955.00	560,925.57	1,582,880.57	587,301.00	709,411.00	1,296,712.00	-18.1%
6) Capital Outlay		6000-6999	11,007.00	287,536.00	298,543.00	11,007.00	293,687.00	304,694.00	2.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	651,414.00	1,740,248.00	2,391,662.00	651,414.00	1,868,620.00	2,520,034.00	5.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(50,616.00)	28,551.00	(22,065.00)	(82,239.00)	26,556.00	(55,683.00)	152.4%
9) TOTAL, EXPENDITURES			13,461,377.00	5,406,899.00	18,868,276.00	13,298,227.00	5,675,049.00	18,973,276.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,227,796.00	(2,582,977.00)	(355,181.00)	3,610,556.00	(2,275,755.00)	1,334,801.00	-475.8%
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	50,000.00	60,000.00	110,000.00	150,000.00	60,000.00	210,000.00	90.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,320,105.00)	2,320,105.00	0.00	(2,577,796.00)	2,577,796.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,370,105.00)	2,260,105.00	(110,000.00)	(2,727,796.00)	2,517,796.00	(210,000.00)	90.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(142,309.00)	(322,872.00)	(465,181.00)	882,760.00	242,041.00	1,124,801.00	-341.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,508,011.58	3,797,788.86	7,305,800.44	3,365,702.58	3,474,916.86	6,840,619.44	-6.4%
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)			3,508,011.58	3,797,788.86	7,305,800.44	3,365,702.58	3,474,916.86	6,840,619.44	-6.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,508,011.58	3,797,788.86	7,305,800.44	3,365,702.58	3,474,916.86	6,840,619.44	-6.4%
2) Ending Balance, June 30 (E + F1e)			3,365,702.58	3,474,916.86	6,840,619.44	4,248,462.58	3,716,957.86	7,965,420.44	16.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,275.00	0.00	4,275.00	4,275.00	0.00	4,275.00	0.0%
Stores		9712	249.67	0.00	249.67	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	15,000.00	4,094.00	19,094.00	2,500.00	0.00	2,500.00	-86.9%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,470,822.86	3,470,822.86	0.00	3,716,957.86	3,716,957.86	7.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	190,447.00	0.00	190,447.00	1,197,194.00	0.00	1,197,194.00	528.6%
Textbooks and Curriculum	0000	9760				190,447.00		190,447.00	
Collective Bargaining	0000	9760				1,006,747.00		1,006,747.00	
Textbooks and Curriculum	0000	9760	190,447.00		190,447.00				
d) Assigned									
Other Assignments		9780	450,000.00	0.00	450,000.00	600,000.00	0.00	600,000.00	33.3%
Classified Vacation Accrual	0000	9780				75,000.00		75,000.00	
Title I and Title II Shortfall: 2021 - 2024	0000	9780				175,000.00		175,000.00	
STRS and PERS Increased Costs: 2021	0000	9780				350,000.00		350,000.00	
Classified Vacation Accrual	0000	9780	75,000.00		75,000.00				
Title I and Title II Shortfall: 2021 - 2023	0000	9780	125,000.00		125,000.00				
STRS & PERS Increased Costs: 2021 - 2	0000	9780	250,000.00		250,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,731,683.00	0.00	1,731,683.00	1,731,683.00	0.00	1,731,683.00	0.0%
Unassigned/Unappropriated Amount		9790	974,047.91	0.00	974,047.91	712,810.58	0.00	712,810.58	-26.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	5,166,214.86	2,957,517.87	8,123,732.73				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,039.63	0.00	2,039.63				
c) in Revolving Cash Account		9130	4,275.00	0.00	4,275.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	4,252.07	8,393.73	12,645.80				
4) Due from Grantor Government		9290	233.87	103,908.50	104,142.37				
5) Due from Other Funds		9310	23,907.00	0.00	23,907.00				
6) Stores		9320	249.67	0.00	249.67				
7) Prepaid Expenditures		9330	0.00	17,819.00	17,819.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			5,201,172.10	3,087,639.10	8,288,811.20				
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	393,776.89	34,661.61	428,438.50				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	50,000.00	0.00	50,000.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			443,776.89	34,661.61	478,438.50				
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 (G9 + H2) - (I6 + J2)			4,757,395.21	3,052,977.49	7,810,372.70				

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	7,611,802.00	0.00	7,611,802.00	8,668,290.00	0.00	8,668,290.00	13.9%
Education Protection Account State Aid - Current Year		8012	2,774,663.00	0.00	2,774,663.00	2,557,859.00	0.00	2,557,859.00	-7.8%
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	44,600.00	0.00	44,600.00	45,095.00	0.00	45,095.00	1.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	5,156,216.00	0.00	5,156,216.00	5,575,995.00	0.00	5,575,995.00	8.1%
Unsecured Roll Taxes		8042	225,027.00	0.00	225,027.00	227,393.00	0.00	227,393.00	1.1%
Prior Years' Taxes		8043	(28,019.00)	0.00	(28,019.00)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	143,339.00	0.00	143,339.00	124,620.00	0.00	124,620.00	-13.1%
Education Revenue Augmentation Fund (ERAF)		8045	(181,783.00)	0.00	(181,783.00)	(155,334.00)	0.00	(155,334.00)	-14.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	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			15,745,845.00	0.00	15,745,845.00	17,043,918.00	0.00	17,043,918.00	8.2%
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	(706,814.00)	0.00	(706,814.00)	(768,145.00)	0.00	(768,145.00)	8.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			15,039,031.00	0.00	15,039,031.00	16,275,773.00	0.00	16,275,773.00	8.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	10,800.00	0.00	10,800.00	10,800.00	0.00	10,800.00	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		325,440.00	325,440.00		346,220.00	346,220.00	6.4%
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		57,701.00	57,701.00		50,504.00	50,504.00	-12.5%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		29,973.00	29,973.00		29,973.00	29,973.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		26,175.00	26,175.00		26,621.00	26,621.00	1.7%
Career and Technical Education	3500-3599	8290		12,542.00	12,542.00		13,422.00	13,422.00	7.0%
All Other Federal Revenue	All Other	8290	45,500.00	1,575,598.00	1,621,098.00	45,500.00	1,136,904.00	1,182,404.00	-27.1%
TOTAL, FEDERAL REVENUE			56,300.00	2,027,429.00	2,083,729.00	56,300.00	1,603,644.00	1,659,944.00	-20.3%
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		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	58,022.00	0.00	58,022.00	50,000.00	0.00	50,000.00	-13.8%
Lottery - Unrestricted and Instructional Materials		8560	209,610.00	73,980.00	283,590.00	205,500.00	67,130.00	272,630.00	-3.9%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		208,724.00	208,724.00		340,000.00	340,000.00	62.9%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,000.00	309,580.00	314,580.00	5,000.00	1,162,281.00	1,167,281.00	271.1%
TOTAL, OTHER STATE REVENUE			272,632.00	592,284.00	864,916.00	260,500.00	1,569,411.00	1,829,911.00	111.6%

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)	
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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	33,528.00	0.00	33,528.00	28,528.00	0.00	28,528.00	-14.9%
Interest		8660	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	145,000.00	170,209.00	315,209.00	145,000.00	192,239.00	337,239.00	7.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	7,000.00	0.00	7,000.00	7,000.00	0.00	7,000.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	35,682.00	34,000.00	69,682.00	35,682.00	34,000.00	69,682.00	0.0%
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			321,210.00	204,209.00	525,419.00	316,210.00	226,239.00	542,449.00	3.2%
TOTAL, REVENUES			15,689,173.00	2,823,922.00	18,513,095.00	16,908,783.00	3,399,294.00	20,308,077.00	9.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	5,931,449.00	183,623.00	6,115,072.00	5,898,265.00	677,530.00	6,575,795.00	7.5%
Certificated Pupil Support Salaries		1200	343,834.00	133,381.00	477,215.00	353,207.00	136,229.00	489,436.00	2.6%
Certificated Supervisors' and Administrators' Salaries		1300	789,945.00	108,563.00	898,508.00	1,023,041.00	325,389.00	1,348,430.00	50.1%
Other Certificated Salaries		1900	102,798.00	21,806.00	124,604.00	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			7,168,026.00	447,373.00	7,615,399.00	7,274,513.00	1,139,148.00	8,413,661.00	10.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	184,867.00	54,342.00	239,209.00	207,618.00	139,440.00	347,058.00	45.1%
Classified Support Salaries		2200	527,137.00	490,935.00	1,018,072.00	609,473.00	386,497.00	995,970.00	-2.2%
Classified Supervisors' and Administrators' Salaries		2300	142,331.00	3,300.00	145,631.00	142,331.00	0.00	142,331.00	-2.3%
Clerical, Technical and Office Salaries		2400	545,269.00	5,000.00	550,269.00	564,586.00	0.00	564,586.00	2.6%
Other Classified Salaries		2900	139,865.00	5,790.00	145,655.00	43,284.00	21,985.00	65,269.00	-55.2%
TOTAL, CLASSIFIED SALARIES			1,539,469.00	559,367.00	2,098,836.00	1,567,292.00	547,922.00	2,115,214.00	0.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,157,638.00	68,200.00	1,225,838.00	1,209,127.00	189,503.00	1,398,630.00	14.1%
PERS		3201-3202	257,468.00	78,846.00	336,314.00	312,182.00	88,438.00	400,620.00	19.1%
OASDI/Medicare/Alternative		3301-3302	225,249.00	48,164.00	273,413.00	227,368.00	58,624.00	285,992.00	4.6%
Health and Welfare Benefits		3401-3402	215,760.00	79,335.00	295,095.00	220,061.00	75,727.00	295,788.00	0.2%
Unemployment Insurance		3501-3502	4,389.00	508.00	4,897.00	105,126.00	19,758.00	124,884.00	2450.2%
Workers' Compensation		3601-3602	281,117.00	31,994.00	313,111.00	192,834.00	35,490.00	228,324.00	-27.1%
OPEB, Allocated		3701-3702	426,000.00	0.00	426,000.00	457,000.00	0.00	457,000.00	7.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,567,621.00	307,047.00	2,874,668.00	2,723,698.00	467,540.00	3,191,238.00	11.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	51,100.00	61,447.00	112,547.00	51,100.00	35,000.00	86,100.00	-23.5%
Books and Other Reference Materials		4200	7,675.00	81,121.00	88,796.00	6,983.00	58,007.00	64,990.00	-26.8%
Materials and Supplies		4300	469,726.00	1,057,605.00	1,527,331.00	483,158.00	489,158.00	972,316.00	-36.3%
Noncapitalized Equipment		4400	24,000.00	275,678.43	299,678.43	24,000.00	40,000.00	64,000.00	-78.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			552,501.00	1,475,851.43	2,028,352.43	565,241.00	622,165.00	1,187,406.00	-41.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	20,000.00	108,898.57	128,898.57	20,000.00	73,773.00	93,773.00	-27.3%
Dues and Memberships		5300	17,614.00	530.00	18,144.00	27,670.00	530.00	28,200.00	55.4%
Insurance		5400 - 5450	228,850.00	0.00	228,850.00	201,002.00	0.00	201,002.00	-12.2%
Operations and Housekeeping Services		5500	290,650.00	15,300.00	305,950.00	298,650.00	15,300.00	313,950.00	2.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	127,928.00	244,375.00	372,303.00	117,936.00	144,500.00	262,436.00	-29.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	(417,316.00)	417,316.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	250,073.00	180,022.00	430,095.00	252,519.00	51,992.00	304,511.00	-29.2%
Communications		5900	86,840.00	11,800.00	98,640.00	86,840.00	6,000.00	92,840.00	-5.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,021,955.00	560,925.57	1,582,880.57	587,301.00	709,411.00	1,296,712.00	-18.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	11,007.00	287,536.00	298,543.00	11,007.00	293,687.00	304,694.00	2.1%
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			11,007.00	287,536.00	298,543.00	11,007.00	293,687.00	304,694.00	2.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	1,740,248.00	1,740,248.00	0.00	1,868,620.00	1,868,620.00	7.4%
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	313,184.00	0.00	313,184.00	313,184.00	0.00	313,184.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	28,000.00	0.00	28,000.00	28,000.00	0.00	28,000.00	0.0%
Other Debt Service - Principal		7439	310,230.00	0.00	310,230.00	310,230.00	0.00	310,230.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			651,414.00	1,740,248.00	2,391,662.00	651,414.00	1,868,620.00	2,520,034.00	5.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(28,551.00)	28,551.00	0.00	(26,556.00)	26,556.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(22,065.00)	0.00	(22,065.00)	(55,683.00)	0.00	(55,683.00)	152.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(50,616.00)	28,551.00	(22,065.00)	(82,239.00)	26,556.00	(55,683.00)	152.4%
TOTAL, EXPENDITURES			13,461,377.00	5,406,899.00	18,868,276.00	13,298,227.00	5,675,049.00	18,973,276.00	0.6%

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)	
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	50,000.00	0.00	50,000.00	150,000.00	0.00	150,000.00	200.0%
Other Authorized Interfund Transfers Out		7619	0.00	60,000.00	60,000.00	0.00	60,000.00	60,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			50,000.00	60,000.00	110,000.00	150,000.00	60,000.00	210,000.00	90.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(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	(2,320,105.00)	2,320,105.00	0.00	(2,577,796.00)	2,577,796.00	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			(2,320,105.00)	2,320,105.00	0.00	(2,577,796.00)	2,577,796.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(2,370,105.00)	2,260,105.00	(110,000.00)	(2,727,796.00)	2,517,796.00	(210,000.00)	90.9%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	15,039,031.00	0.00	15,039,031.00	16,275,773.00	0.00	16,275,773.00	8.2%
2) Federal Revenue		8100-8299	56,300.00	2,027,429.00	2,083,729.00	56,300.00	1,603,644.00	1,659,944.00	-20.3%
3) Other State Revenue		8300-8599	272,632.00	592,284.00	864,916.00	260,500.00	1,569,411.00	1,829,911.00	111.6%
4) Other Local Revenue		8600-8799	321,210.00	204,209.00	525,419.00	316,210.00	226,239.00	542,449.00	3.2%
5) TOTAL REVENUES			15,689,173.00	2,823,922.00	18,513,095.00	16,908,783.00	3,399,294.00	20,308,077.00	9.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		7,879,928.00	1,740,776.00	9,620,704.00	7,407,461.00	2,231,774.00	9,639,235.00	0.2%
2) Instruction - Related Services	2000-2999		1,662,136.00	285,781.00	1,947,917.00	1,845,593.00	489,569.00	2,335,162.00	19.9%
3) Pupil Services	3000-3999		674,923.00	322,319.00	997,242.00	741,245.00	203,022.00	944,267.00	-5.3%
4) Ancillary Services	4000-4999		150,949.00	0.00	150,949.00	160,010.00	0.00	160,010.00	6.0%
5) Community Services	5000-5999		0.00	167,009.00	167,009.00	0.00	167,009.00	167,009.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,486,583.00	140,731.00	1,627,314.00	1,472,797.00	50,041.00	1,522,838.00	-6.4%
8) Plant Services	8000-8999		955,444.00	1,010,035.00	1,965,479.00	1,019,707.00	665,014.00	1,684,721.00	-14.3%
9) Other Outgo	9000-9999	Except 7600-7699	651,414.00	1,740,248.00	2,391,662.00	651,414.00	1,868,620.00	2,520,034.00	5.4%
10) TOTAL EXPENDITURES			13,461,377.00	5,406,899.00	18,868,276.00	13,298,227.00	5,675,049.00	18,973,276.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,227,796.00	(2,582,977.00)	(355,181.00)	3,610,556.00	(2,275,755.00)	1,334,801.00	-475.8%
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	50,000.00	60,000.00	110,000.00	150,000.00	60,000.00	210,000.00	90.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,320,105.00)	2,320,105.00	0.00	(2,577,796.00)	2,577,796.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,370,105.00)	2,260,105.00	(110,000.00)	(2,727,796.00)	2,517,796.00	(210,000.00)	90.9%

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)			(142,309.00)	(322,872.00)	(465,181.00)	882,760.00	242,041.00	1,124,801.00	-341.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,508,011.58	3,797,788.86	7,305,800.44	3,365,702.58	3,474,916.86	6,840,619.44	-6.4%
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)			3,508,011.58	3,797,788.86	7,305,800.44	3,365,702.58	3,474,916.86	6,840,619.44	-6.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,508,011.58	3,797,788.86	7,305,800.44	3,365,702.58	3,474,916.86	6,840,619.44	-6.4%
2) Ending Balance, June 30 (E + F1e)			3,365,702.58	3,474,916.86	6,840,619.44	4,248,462.58	3,716,957.86	7,965,420.44	16.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,275.00	0.00	4,275.00	4,275.00	0.00	4,275.00	0.0%
Stores		9712	249.67	0.00	249.67	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	15,000.00	4,094.00	19,094.00	2,500.00	0.00	2,500.00	-86.9%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	3,470,822.86	3,470,822.86	0.00	3,716,957.86	3,716,957.86	7.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
Textbooks and Curriculum	0000	9760	190,447.00	0.00	190,447.00	1,197,194.00	0.00	1,197,194.00	528.6%
Collective Bargaining	0000	9760				190,447.00		190,447.00	
Textbooks and Curriculum	0000	9760				1,006,747.00		1,006,747.00	
			190,447.00		190,447.00				
d) Assigned									
Other Assignments (by Resource/Object)									
Classified Vacation Accrual	0000	9780	450,000.00	0.00	450,000.00	600,000.00	0.00	600,000.00	33.3%
Title I and Title II Shortfall: 2021 - 2024	0000	9780				75,000.00		75,000.00	
STRS and PERS Increased Costs: 2021 - 2023	0000	9780				175,000.00		175,000.00	
Classified Vacation Accrual	0000	9780				350,000.00		350,000.00	
Title I and Title II Shortfall: 2021 - 2023	0000	9780	75,000.00		75,000.00				
STRS & PERS Increased Costs: 2021 - 2023	0000	9780	125,000.00		125,000.00				
			250,000.00		250,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,731,683.00	0.00	1,731,683.00	1,731,683.00	0.00	1,731,683.00	0.0%
Unassigned/Unappropriated Amount		9790	974,047.91	0.00	974,047.91	712,810.58	0.00	712,810.58	-26.8%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	244,230.00	101,700.00
3212	Elementary and Secondary School Relief II (ESSER II) Fund	0.00	586,904.00
3215	Governor's Emergency Education Relief Fund: Learning Loss Mitigat	90,162.00	0.00
5810	Other Restricted Federal	1,556.00	1,556.00
6300	Lottery: Instructional Materials	181,728.60	170,327.60
7311	Classified School Employee Professional Development Block Grant	0.42	0.42
7388	SB 117 COVID-19 LEA Response Funds	0.10	0.10
7510	Low-Performing Students Block Grant	0.64	0.64
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	11,660.28	11,660.28
9010	Other Restricted Local	2,941,484.82	2,844,808.82
Total, Restricted Balance		3,470,822.86	3,716,957.86

Summary Tab

Willows Unified (62661) - 2021-22 Budget Dev Projection	5/31/2021			
	2020-21	2021-22	2022-23	2023-24
SUMMARY OF FUNDING				
General Assumptions				
COLA & Augmentation	0.00%	5.07%	2.48%	3.11%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement				
Base Grant	\$11,659,854	\$12,250,679	\$11,947,210	\$12,082,169
Grade Span Adjustment	446,512	469,156	453,639	455,997
Supplemental Grant	1,782,783	1,980,734	2,028,530	2,047,984
Concentration Grant	1,127,708	1,453,878	1,661,093	1,671,964
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-ons: Home-to-School Transportation	121,326	121,326	121,326	121,326
Add-ons: Small School District Bus Replacement Program	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$15,138,183	\$16,275,773	\$16,211,798	\$16,379,440
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	15,138,183	16,275,773	16,211,798	16,379,440
LCFF Entitlement Per ADA	\$ 10,827	\$ 11,641	\$ 12,218	\$ 12,578
Components of LCFF By Object Code				
State Aid (Object Code 8011)	\$ 7,530,700	\$ 8,668,290	\$ 8,991,985	\$ 9,294,020
EPA (for LCFF Calculation purposes)	\$ 2,666,025	\$ 2,557,859	\$ 2,205,735	\$ 2,084,447
<i>Local Revenue Sources:</i>				
Property Taxes (Object 8021 to 8089)	\$ 5,693,149	\$ 5,817,769	\$ 5,817,769	\$ 5,817,769
In-Lieu of Property Taxes (Object Code 8096)	(751,691)	(768,145)	(803,691)	(816,796)
<i>Property Taxes net of In-Lieu</i>	<i>\$ 4,941,458</i>	<i>\$ 5,049,624</i>	<i>\$ 5,014,078</i>	<i>\$ 5,000,973</i>
TOTAL FUNDING	15,138,183	16,275,773	16,211,798	16,379,440
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Excess Taxes	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	15,138,183	16,275,773	16,211,798	16,379,440

SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual	37.69258175%	37.69000000%	37.69000000%	37.69000000%
% of Adjusted Revenue Limit - P-2	37.69258175%	37.69000000%	37.69000000%	37.69000000%
EPA (for LCFF Calculation purposes)	\$ 2,666,025	\$ 2,557,859	\$ 2,205,735	\$ 2,084,447
EPA, Current Year (Object Code 8012)	\$ 2,666,025	\$ 2,557,859	\$ 2,205,735	\$ 2,084,447
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Object Code 8019)	\$ 3,927.00	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)				
Accrual (from Data Entry tab)	-	-	-	-

LCAP Percentage to Increase or Improve Services				
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 12,106,366	\$ 12,719,835	\$ 12,400,849	\$ 12,538,166
Supplemental and Concentration Grant funding in the LCAP year	\$ 2,910,491	\$ 3,434,612	\$ 3,689,623	\$ 3,719,948
Percentage to Increase or Improve Services	24.04%	27.00%	29.75%	29.67%

SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment	1,362	1,367	1,341	1,296
COE Enrollment	31	31	31	31
Total Enrollment	1,393	1,398	1,372	1,327
Unduplicated Pupil Count	1,122	1,126	1,100	1,063
COE Unduplicated Pupil Count	19	19	19	19
Total Unduplicated Pupil Count	1,141	1,145	1,119	1,082
Rolling %, Supplemental Grant	73.6300%	77.8600%	81.7900%	81.6700%
Rolling %, Concentration Grant	73.6300%	77.8600%	81.7900%	81.6700%

Willows Unified (62661) - 2021-22 Budget Dev Projection	5/31/2021			
	2020-21	2021-22	2022-23	2023-24
SUMMARY OF LCFF ADA				
Prior Year ADA for the Hold Harmless - (net of current year charter shift)				
Grades TK-3	403.66	403.66	373.35	363.85
Grades 4-6	282.01	282.01	276.45	284.05
Grades 7-8	215.84	215.84	182.40	171.95
Grades 9-12	468.39	468.39	466.45	454.10
LCFF Subtotal	1,369.90	1,369.90	1,298.65	1,273.95
NSS	-	-	-	-
Combined Subtotal	1,369.90	1,369.90	1,298.65	1,273.95
Current Year ADA				
Grades TK-3	403.66	373.35	363.85	333.45
Grades 4-6	282.01	276.45	284.05	296.40
Grades 7-8	215.84	182.40	171.95	190.95
Grades 9-12	468.39	466.45	454.10	410.40
LCFF Subtotal	1,369.90	1,298.65	1,273.95	1,231.20
NSS	-	-	-	-
Combined Subtotal	1,369.90	1,298.65	1,273.95	1,231.20
Change in LCFF ADA (excludes NSS ADA)	-	(71.25)	(24.70)	(42.75)
	No Change	Decline	Decline	Decline
Funded LCFF ADA for the Hold Harmless				
Grades TK-3	403.66	403.66	373.35	363.85
Grades 4-6	282.01	282.01	276.45	284.05
Grades 7-8	215.84	215.84	182.40	171.95
Grades 9-12	468.39	468.39	466.45	454.10
Subtotal	1,369.90	1,369.90	1,298.65	1,273.95
	<i>Current</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
Funded NSS ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
NPS, CDS, & COE Operated				
Grades TK-3	8.04	8.04	8.04	8.04
Grades 4-6	5.35	5.35	5.35	5.35
Grades 7-8	2.87	2.87	2.87	2.87
Grades 9-12	12.02	12.02	12.02	12.02
Subtotal	28.28	28.28	28.28	28.28
ACTUAL ADA (Current Year Only)				
Grades TK-3	411.70	381.39	371.89	341.49
Grades 4-6	287.36	281.80	289.40	301.75
Grades 7-8	218.71	185.27	174.82	193.82
Grades 9-12	480.41	478.47	466.12	422.42
Total Actual ADA	1,398.18	1,326.93	1,302.23	1,259.48
TOTAL FUNDED ADA				
Grades TK-3	411.70	411.70	381.39	371.89
Grades 4-6	287.36	287.36	281.80	289.40
Grades 7-8	218.71	218.71	185.27	174.82
Grades 9-12	480.41	480.41	478.47	466.12
Total	1,398.18	1,398.18	1,326.93	1,302.23
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	71.25	24.70	42.75

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

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

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

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

*Average daily attendance (ADA)

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

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

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

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

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

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

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

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

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	16,275,773.00	-0.39%	16,211,798.00	1.03%	16,379,440.00
2. Federal Revenues	8100-8299	1,659,944.00	11.83%	1,856,300.00	-32.32%	1,256,300.00
3. Other State Revenues	8300-8599	1,829,911.00	-70.74%	535,500.00	0.00%	535,500.00
4. Other Local Revenues	8600-8799	542,449.00	-33.96%	358,210.00	0.00%	358,210.00
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)		20,308,077.00	-6.63%	18,961,808.00	-2.28%	18,529,450.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,413,661.00		9,127,547.00
b. Step & Column Adjustment				84,136.00		91,276.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				629,750.00		(900,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,413,661.00	8.48%	9,127,547.00	-8.86%	8,318,823.00
2. Classified Salaries						
a. Base Salaries				2,115,214.00		2,337,310.00
b. Step & Column Adjustment				31,727.00		37,944.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				190,369.00		(300,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,115,214.00	10.50%	2,337,310.00	-11.21%	2,075,254.00
3. Employee Benefits	3000-3999	3,191,238.00	18.56%	3,783,403.00	-9.34%	3,430,046.00
4. Books and Supplies	4000-4999	1,187,406.00	5.27%	1,250,000.00	4.00%	1,300,000.00
5. Services and Other Operating Expenditures	5000-5999	1,296,712.00	-37.15%	815,000.00	4.29%	850,000.00
6. Capital Outlay	6000-6999	304,694.00	-91.80%	25,000.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,520,034.00	4.17%	2,625,000.00	3.81%	2,725,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(55,683.00)	2.37%	(57,000.00)	1.75%	(58,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	210,000.00	-47.62%	110,000.00	0.00%	110,000.00
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)		19,183,276.00	4.34%	20,016,260.00	-6.32%	18,751,123.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		1,124,801.00		(1,054,452.00)		(221,673.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,840,619.44		7,965,420.44		6,910,968.44
2. Ending Fund Balance (Sum lines C and D1)		7,965,420.44		6,910,968.44		6,689,295.44
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	6,775.00		6,775.00		6,775.00
b. Restricted	9740	3,716,957.86		3,109,420.86		3,433,441.86
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,197,194.00		190,000.00		190,000.00
d. Assigned	9780	600,000.00		600,000.00		600,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,731,683.00		2,001,626.00		1,875,112.00
2. Unassigned/Unappropriated	9790	712,810.58		1,003,146.58		583,966.58
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,965,420.44		6,910,968.44		6,689,295.44

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	1,731,683.00		2,001,626.00		1,875,112.00
c. Unassigned/Unappropriated	9790	712,810.58		1,003,146.58		583,966.58
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)		2,444,493.58		3,004,772.58		2,459,078.58
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.74%		15.01%		13.11%
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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,298.65		1,273.95		1,231.20
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		19,183,276.00		20,016,260.00		18,751,123.00
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)		19,183,276.00		20,016,260.00		18,751,123.00
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)		575,498.28		600,487.80		562,533.69
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)		575,498.28		600,487.80		562,533.69
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	16,275,773.00	-0.39%	16,211,798.00	1.03%	16,379,440.00
2. Federal Revenues	8100-8299	56,300.00	0.00%	56,300.00	0.00%	56,300.00
3. Other State Revenues	8300-8599	260,500.00	0.00%	260,500.00	0.00%	260,500.00
4. Other Local Revenues	8600-8799	316,210.00	1.58%	321,210.00	0.00%	321,210.00
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	(2,577,796.00)	4.74%	(2,700,000.00)	0.00%	(2,700,000.00)
6. Total (Sum lines A1 thru A5c)		14,330,987.00	-1.26%	14,149,808.00	1.18%	14,317,450.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,274,513.00		7,897,258.00
b. Step & Column Adjustment				72,745.00		78,973.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				550,000.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,274,513.00	8.56%	7,897,258.00	1.00%	7,976,231.00
2. Classified Salaries						
a. Base Salaries				1,567,292.00		1,731,857.00
b. Step & Column Adjustment				23,509.00		28,862.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				141,056.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,567,292.00	10.50%	1,731,857.00	1.67%	1,760,719.00
3. Employee Benefits	3000-3999	2,723,698.00	16.67%	3,177,608.00	1.12%	3,213,194.00
4. Books and Supplies	4000-4999	565,241.00	6.15%	600,000.00	8.33%	650,000.00
5. Services and Other Operating Expenditures	5000-5999	587,301.00	-14.86%	500,000.00	5.00%	525,000.00
6. Capital Outlay	6000-6999	11,007.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	651,414.00	11.30%	725,000.00	6.90%	775,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(82,239.00)	3.36%	(85,000.00)	2.35%	(87,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	150,000.00	-66.67%	50,000.00	0.00%	50,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		13,448,227.00	8.54%	14,596,723.00	1.83%	14,863,144.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		882,760.00		(446,915.00)		(545,694.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,365,702.58		4,248,462.58		3,801,547.58
2. Ending Fund Balance (Sum lines C and D1)		4,248,462.58		3,801,547.58		3,255,853.58
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	6,775.00		6,775.00		6,775.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,197,194.00		190,000.00		190,000.00
d. Assigned	9780	600,000.00		600,000.00		600,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,731,683.00		2,001,626.00		1,875,112.00
2. Unassigned/Unappropriated	9790	712,810.58		1,003,146.58		583,966.58
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,248,462.58		3,801,547.58		3,255,853.58

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	1,731,683.00		2,001,626.00		1,875,112.00
c. Unassigned/Unappropriated	9790	712,810.58		1,003,146.58		583,966.58
(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)						
		2,444,493.58		3,004,772.58		2,459,078.58
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.						
Lines B1-d and B2d reflect the projected costs of pending salary agreements with all bargaining units and non-represented groups.						

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	1,603,644.00	12.24%	1,800,000.00	-33.33%	1,200,000.00
3. Other State Revenues	8300-8599	1,569,411.00	-82.48%	275,000.00	0.00%	275,000.00
4. Other Local Revenues	8600-8799	226,239.00	-83.65%	37,000.00	0.00%	37,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	2,577,796.00	4.74%	2,700,000.00	0.00%	2,700,000.00
6. Total (Sum lines A1 thru A5c)		5,977,090.00	-19.49%	4,812,000.00	-12.47%	4,212,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,139,148.00		1,230,289.00
b. Step & Column Adjustment				11,391.00		12,303.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				79,750.00		(900,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,139,148.00	8.00%	1,230,289.00	-72.15%	342,592.00
2. Classified Salaries						
a. Base Salaries				547,922.00		605,453.00
b. Step & Column Adjustment				8,218.00		9,082.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				49,313.00		(300,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	547,922.00	10.50%	605,453.00	-48.05%	314,535.00
3. Employee Benefits	3000-3999	467,540.00	29.57%	605,795.00	-64.20%	216,852.00
4. Books and Supplies	4000-4999	622,165.00	4.47%	650,000.00	0.00%	650,000.00
5. Services and Other Operating Expenditures	5000-5999	709,411.00	-55.60%	315,000.00	3.17%	325,000.00
6. Capital Outlay	6000-6999	293,687.00	-91.49%	25,000.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,868,620.00	1.68%	1,900,000.00	2.63%	1,950,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	26,556.00	5.44%	28,000.00	3.57%	29,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	60,000.00	0.00%	60,000.00	0.00%	60,000.00
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)		5,735,049.00	-5.50%	5,419,537.00	-28.26%	3,887,979.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		242,041.00		(607,537.00)		324,021.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,474,916.86		3,716,957.86		3,109,420.86
2. Ending Fund Balance (Sum lines C and D1)		3,716,957.86		3,109,420.86		3,433,441.86
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,716,957.86		3,109,420.86		3,433,441.86
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		3,716,957.86		3,109,420.86		3,433,441.86
(Line D3f must agree with line D2)						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
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.						
Lines B1-d and B2-d reflect the projected costs of pending salary agreements with all bargaining units and non-represented groups. Lines B1-d and B2-d reflect reductions in short-term staffing funded by one-time resources (Expanded Learning Opportunities and ESSER funding for COVID relief) in FY 2023-24.						

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)	1,287.25	1,287.25	1,379.40	1,298.65	1,298.65	1,379.40
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)	1,287.25	1,287.25	1,379.40	1,298.65	1,298.65	1,379.40
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	28.28	28.28	28.28	28.28	28.28	28.28
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	28.28	28.28	28.28	28.28	28.28	28.28
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,315.53	1,315.53	1,407.68	1,326.93	1,326.93	1,407.68
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	7,615,399.00	301	0.00	303	7,615,399.00	305	41,956.00		307	7,573,443.00	309
2000 - Classified Salaries	2,098,836.00	311	25,769.00	313	2,073,067.00	315	230,829.00		317	1,842,238.00	319
3000 - Employee Benefits	2,874,668.00	321	445,483.00	323	2,429,185.00	325	74,639.00		327	2,354,546.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,028,352.43	331	9,269.00	333	2,019,083.43	335	287,506.00		337	1,731,577.43	339
5000 - Services. . . & 7300 - Indirect Costs	1,560,815.57	341	2,500.00	343	1,558,315.57	345	90,982.00		347	1,467,333.57	349
TOTAL					15,695,050.00	365			TOTAL	14,969,138.00	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).	7,568,933.00		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.	7,568,933.00		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	50.56%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	50.56%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	4.44%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	14,969,138.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	664,629.73

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

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	8,413,661.00	301	0.00	303	8,413,661.00	305	43,152.00		307	8,370,509.00	309
2000 - Classified Salaries	2,115,214.00	311	0.00	313	2,115,214.00	315	275,371.00		317	1,839,843.00	319
3000 - Employee Benefits	3,191,238.00	321	457,000.00	323	2,734,238.00	325	109,650.00		327	2,624,588.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,187,406.00	331	0.00	333	1,187,406.00	335	217,193.00		337	970,213.00	339
5000 - Services. . . & 7300 - Indirect Costs	1,241,029.00	341	2,500.00	343	1,238,529.00	345	82,311.00		347	1,156,218.00	349
TOTAL					15,689,048.00	365			TOTAL	14,961,371.00	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).	8,340,903.00		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.	8,340,903.00		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	55.75%		
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)	55.75%
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).	14,961,371.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	18,978,276.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,707,484.00
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	167,009.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	298,543.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	338,230.00
4. Other Transfers Out	All	9200	7200-7299	313,184.00
5. Interfund Transfers Out	All	9300	7600-7629	110,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
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)				1,226,966.00
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	51,424.00
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)				16,095,250.00

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)		1,315.53
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,234.80
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.)	15,225,850.05	10,889.76
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)	15,225,850.05	10,889.76
B. Required effort (Line A.2 times 90%)	13,703,265.05	9,800.78
C. Current year expenditures (Line I.E and Line II.B)	16,095,250.00	12,234.80
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

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	34,585.11		231,243.60	265,828.71
2. State Lottery Revenue	8560	209,610.00		73,980.00	283,590.00
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)		244,195.11	0.00	305,223.60	549,418.71
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	41,956.00			41,956.00
2. Classified Salaries	2000-2999	45,100.00			45,100.00
3. Employee Benefits	3000-3999	13,674.00			13,674.00
4. Books and Supplies	4000-4999	11,865.00		119,401.00	131,266.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	53,354.00			53,354.00
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)		165,949.00	0.00	119,401.00	285,350.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	78,246.11	0.00	185,822.60	264,068.71
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.

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(22,065.00)				
Other Sources/Uses Detail					0.00	110,000.00		
Fund Reconciliation							23,907.00	50,000.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	22,065.00	0.00				
Other Sources/Uses Detail					50,000.00	0.00		
Fund Reconciliation							50,000.00	23,907.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					60,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

July 1 Budget
2020-21 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	22,065.00	(22,065.00)	110,000.00	110,000.00	73,907.00	73,907.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(55,683.00)				
Other Sources/Uses Detail					0.00	210,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	55,683.00	0.00				
Other Sources/Uses Detail					150,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					60,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	55,683.00	(55,683.00)	210,000.00	210,000.00		

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	750,000.00	750,000.00	0.0%
3) Other State Revenue		8300-8599	90,000.00	75,000.00	-16.7%
4) Other Local Revenue		8600-8799	40,406.00	55,847.00	38.2%
5) TOTAL, REVENUES			880,406.00	880,847.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	300,959.00	339,773.00	12.9%
3) Employee Benefits		3000-3999	90,206.00	116,250.00	28.9%
4) Books and Supplies		4000-4999	478,000.00	499,500.00	4.5%
5) Services and Other Operating Expenditures		5000-5999	40,600.00	32,100.00	-20.9%
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	22,065.00	55,683.00	152.4%
9) TOTAL, EXPENDITURES			931,830.00	1,043,306.00	12.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(51,424.00)	(162,459.00)	215.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	150,000.00	200.0%
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			50,000.00	150,000.00	200.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,424.00)	(12,459.00)	774.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	230,428.51	229,004.51	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			230,428.51	229,004.51	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			230,428.51	229,004.51	-0.6%
2) Ending Balance, June 30 (E + F1e)			229,004.51	216,545.51	-5.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,500.00	2,500.00	0.0%
Stores		9712	15,000.00	15,000.00	0.0%
Prepaid Items		9713	10,000.00	10,000.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			201,504.51	188,045.51	-6.7%
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	1,000.00	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	96,738.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,584.21		
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	35.15		
4) Due from Grantor Government		9290	2,302.20		
5) Due from Other Funds		9310	50,000.00		
6) Stores		9320	4,814.84		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			156,474.95		
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	385.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	23,907.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			24,292.71		
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)			132,182.24		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	750,000.00	750,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			750,000.00	750,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	90,000.00	75,000.00	-16.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			90,000.00	75,000.00	-16.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	34,500.00	38,500.00	11.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	400.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	5,006.00	15,847.00	216.6%
Other Local Revenue					
All Other Local Revenue		8699	500.00	1,500.00	200.0%
TOTAL, OTHER LOCAL REVENUE			40,406.00	55,847.00	38.2%
TOTAL, REVENUES			880,406.00	880,847.00	0.1%

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	288,942.00	331,884.00	14.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,017.00	7,889.00	-34.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			300,959.00	339,773.00	12.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	25,517.00	35,143.00	37.7%
OASDI/Medicare/Alternative		3301-3302	23,025.00	25,994.00	12.9%
Health and Welfare Benefits		3401-3402	31,840.00	43,629.00	37.0%
Unemployment Insurance		3501-3502	152.00	3,537.00	2227.0%
Workers' Compensation		3601-3602	9,672.00	7,947.00	-17.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			90,206.00	116,250.00	28.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	84,500.00	69,500.00	-17.8%
Noncapitalized Equipment		4400	30,000.00	20,000.00	-33.3%
Food		4700	363,500.00	410,000.00	12.8%
TOTAL, BOOKS AND SUPPLIES			478,000.00	499,500.00	4.5%

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	2,300.00	2,300.00	0.0%
Dues and Memberships		5300	500.00	1,000.00	100.0%
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	27,500.00	20,000.00	-27.3%
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	10,300.00	8,800.00	-14.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,600.00	32,100.00	-20.9%
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	22,065.00	55,683.00	152.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			22,065.00	55,683.00	152.4%
TOTAL, EXPENDITURES			931,830.00	1,043,306.00	12.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	50,000.00	150,000.00	200.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	150,000.00	200.0%
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)			50,000.00	150,000.00	200.0%

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	52,000.00	77,000.00	48.1%
5) TOTAL, REVENUES			52,000.00	77,000.00	48.1%
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	5,000.00	5,000.00	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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,000.00	5,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			47,000.00	72,000.00	53.2%
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)			47,000.00	72,000.00	53.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	241,821.38	288,821.38	19.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			241,821.38	288,821.38	19.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			241,821.38	288,821.38	19.4%
2) Ending Balance, June 30 (E + F1e)			288,821.38	360,821.38	24.9%
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	47,000.00	119,000.00	153.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	241,821.38	0.00	-100.0%
Facilities Projects	0000	9760	241,821.38		
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	241,821.38	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	335,404.11		
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			335,404.11		
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)			335,404.11		

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	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	50,000.00	75,000.00	50.0%
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			52,000.00	77,000.00	48.1%
TOTAL, REVENUES			52,000.00	77,000.00	48.1%

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	5,000.00	5,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,000.00	5,000.00	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					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,000.00	5,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	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	50,000.00	50,000.00	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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,000.00	50,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(49,000.00)	(49,000.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,000.00	60,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			60,000.00	60,000.00	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)			11,000.00	11,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	11,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	11,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	11,000.00	New
2) Ending Balance, June 30 (E + F1e)			11,000.00	22,000.00	100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	11,000.00	22,000.00	100.0%
Deferred Maintenance Projects	0000	9760		22,000.00	
Deferred Maintenance Projects	0000	9760	11,000.00		
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%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	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			1,000.00	1,000.00	0.0%
TOTAL, REVENUES			1,000.00	1,000.00	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%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,000.00	50,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,000.00	50,000.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			50,000.00	50,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	60,000.00	60,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			60,000.00	60,000.00	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)			60,000.00	60,000.00	0.0%

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	3,500.00	3,500.00	0.0%
4) Other Local Revenue		8600-8799	367,350.00	472,850.00	28.7%
5) TOTAL, REVENUES			370,850.00	476,350.00	28.4%
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	370,500.00	465,500.00	25.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			370,500.00	465,500.00	25.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			350.00	10,850.00	3000.0%
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)			350.00	10,850.00	3000.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	357,107.34	357,457.34	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			357,107.34	357,457.34	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			357,107.34	357,457.34	0.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	357,457.34	368,307.34	3.0%
Bond Interest and Redemption	0000	9760		368,307.34	
Bond Interest and Redemption	0000	9760	357,457.34		
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	368,933.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			368,933.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			368,933.83		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	3,500.00	3,500.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,500.00	3,500.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	340,000.00	440,000.00	29.4%
Unsecured Roll		8612	12,600.00	22,600.00	79.4%
Prior Years' Taxes		8613	550.00	1,750.00	218.2%
Supplemental Taxes		8614	12,500.00	6,500.00	-48.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,700.00	2,000.00	17.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			367,350.00	472,850.00	28.7%
TOTAL, REVENUES			370,850.00	476,350.00	28.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	215,000.00	180,000.00	-16.3%
Bond Interest and Other Service Charges		7434	145,000.00	275,000.00	89.7%
Debt Service - Interest		7438	10,500.00	10,500.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			370,500.00	465,500.00	25.6%
TOTAL, EXPENDITURES			370,500.00	465,500.00	25.6%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,700.00	2,700.00	0.0%
5) TOTAL REVENUES			2,700.00	2,700.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,000.00	4,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			4,000.00	4,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,300.00)	(1,300.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,300.00)	(1,300.00)	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	114,611.92	113,311.92	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			114,611.92	113,311.92	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			114,611.92	113,311.92	-1.1%
2) Ending Net Position, June 30 (E + F1e)			113,311.92	112,011.92	-1.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	113,311.92	112,011.92	-1.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	111,816.08		
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			111,816.08		
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)			111,816.08		

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	700.00	700.00	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	2,000.00	2,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,700.00	2,700.00	0.0%
TOTAL, REVENUES			2,700.00	2,700.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	4,000.00	4,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,000.00	4,000.00	0.0%
TOTAL, EXPENSES			4,000.00	4,000.00	0.0%

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