**Cecilia A. Massetti, Ed.D.**
*Superintendent of Schools*

**Agenda Item 8.6**

## Board of Education Action Item
## June 29, 2021

**Topic:**
Consideration Approval of 2021-2022 Budget for Madera County Superintendent of Schools (MCSOS).

**Background:**
The attached Madera County Superintendent of School's Proposed Budget for the 2021-2022 school year, drawing from the Governor's May Revision Budget information, is based upon the following assumptions:

1. We assumed a 5.07% COLA (Cost-of-Living Adjustment) applied to the LCFF components and 4.05% for Special Education Components. Remaining programs that are normally subject to COLA used the statutory COLA of 1.74%. The two subsequent years are estimated at 2.48% and 3.11% based on Department of Finance Estimates and School Services Dartboard.

2. ADA used in the budget is 38.68 for Juvenile Hall and 289.4 for Special Education.

3. Step and Column adjustments are assumed at 1.5% for each of the next two years.

4. PERS rate increase is anticipated to go from 20.7% to 22.91% (or approximately $241,583) for the 2021-2022 year, then to 26.1% in the 2022-2023 year ($353,941) and then 27.1% in the 2023-2024 year ($112,618).

5. STRS rate increase is anticipated to go from 16.15% to 16.92% ($78,630) for the 2021-2022 year, then to 19.1% in 2022-2023 ($225,955) and then 19.1% again in the 2023-2024 year.

6. Early Childhood Education funding is estimated at the same current year amounts for California State Preschool Program (CSPP), General Child Care (CCTR) and other programs. Standard Reimbursement Rate for CSPP/CCTR programs are estimated to remain flat.

7. Estimated supply, services and equipment budgets have been designed to meet program and operational needs and have been aligned to program goals. Additional staff development is envisioned to support students from lower income households, English Learners, and Foster youth.

8. The budget as it now stands reflects an increase to the ending Unrestricted General Fund balance of $961,431 and an increase of $2,870,321 in Restricted General Fund balance. This brings the overall General Fund balance increase of $3,831,734.

9. The Cash Flow report in the budget document reflects a Cash Deferral of funds as outlined in the Governor's May Revise documents. This includes receiving all the deferrals of current year during their planned months next year and continues a deferral of June's apportionment to July 2022.

10. Ed Code 42127 requires that the minimum recommended reserve for economic uncertainties be identified along with amounts above the minimum and the assigned and unassigned ending balances which is included in the budget document. The required reserve for uncertainty represents only a few weeks of payroll. The Government Finance Officers Association recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or 17%. MCSOS is budgeted to end the 21-22 year with 15.5% reserves.

Legislative leadership and the Governor will be working out a plan to move forward with for next year. Significant changes may be part of that and may require a 45-day budget revision. More information will be available once the State Budget is enacted.

**Financial Impact:**
Outlined above.

**Resource:**
Julie DeWall
Chief Officer
Business & Administrative Services

**Recommendation:**
It is recommended the Board approve the 2021-2022 Madera County Superintendent of Schools Budget.

# Madera County Superintendent of Schools

**2021-2022 Budget**

**& Estimated Actuals for 2020-21**

| | 2020-2021 Estimated Actuals | | | 21-22 Budget | | | |
|---|---|---|---|---|---|---|---|
| | 2020-21 Unrestricted | 2020-21 Restricted | 2020-21 Total | 2020-21 Unrestricted | 2020-21 Restricted | 2020-21 Total | Percent Difference |
| **Revenues** | | | | | | | |
| LCFF Sources | $ 6,878,610.00 | $ 6,232,039.00 | $ 13,110,649.00 | $ 6,302,442.00 | $ 6,239,408.00 | $ 12,541,850.00 | -4.3% |
| Federal Revenue | $ 680,000.00 | $ 8,706,115.00 | $ 9,386,115.00 | $ 480,000.00 | $ 8,474,010.00 | $ 8,954,010.00 | -4.6% |
| Other State Revenue | $ 81,707.00 | $ 12,275,436.00 | $ 12,357,143.00 | $ 88,958.00 | $ 13,185,166.00 | $ 13,274,124.00 | 7.4% |
| Other Local Revenue | $ 2,855,932.00 | $ 8,778,806.00 | $ 11,634,738.00 | $ 3,099,320.00 | $ 9,109,703.00 | $ 12,209,023.00 | 4.9% |
| **Total Revenues** | $ 10,496,249.00 | $ 35,992,396.00 | $ 46,488,645.00 | $ 9,970,720.00 | $ 37,008,287.00 | $ 46,979,007.00 | 1.1% |
| **Expenditures** | | | | | | | |
| Certificated Salaries | $ 2,055,578.00 | $ 8,275,280.00 | $ 10,330,858.00 | $ 2,012,638.00 | $ 8,480,464.00 | $ 10,493,102.00 | 1.6% |
| Classified Salaries | 3,962,493.00 | 6,749,736.00 | $ 10,712,229.00 | 4,006,637.00 | 6,875,130.00 | $ 10,881,767.00 | 1.6% |
| Employee Benefits | 2,458,515.00 | 7,007,240.00 | $ 9,465,755.00 | 2,605,381.00 | 7,570,246.00 | $ 10,175,627.00 | 7.5% |
| Books and Supplies | $ 468,340.00 | $ 1,879,604.00 | $ 2,347,944.00 | $ 426,693.00 | $ 1,994,249.00 | $ 2,420,942.00 | 3.1% |
| Services and Other Operating Exp | 1,110,668.00 | 5,389,770.00 | $ 6,500,438.00 | 1,048,850.00 | 6,253,347.00 | $ 7,302,197.00 | 12.3% |
| Capital Outlay | $ 122,351.00 | $ 518,975.00 | $ 641,326.00 | $ 50,516.00 | $ 363,509.00 | $ 414,025.00 | -35.4% |
| Other Outgo excluding Indirect Costs | $ 1,122,018.00 | $ 122,156.00 | $ 1,244,174.00 | $ 1,137,683.00 | $ 122,156.00 | $ 1,259,839.00 | 1.3% |
| Other Outgo - Transfers of Indirect Costs | (2,533,891.00) | 2,287,644.00 | $ (246,247.00) | (2,941,510.00) | 2,683,435.00 | $ (258,075.00) | 4.8% |
| **Total Expenditures** | $ 8,766,072.00 | $ 32,230,405.00 | $ 40,996,477.00 | $ 8,346,888.00 | $ 34,342,536.00 | $ 42,689,424.00 | 4.1% |
| **Excess (Deficiency) of Revenues over Expendiures before Financing Sources and Uses** | $ 1,730,177.00 | $ 3,761,991.00 | $ 5,492,168.00 | $ 1,623,832.00 | $ 2,665,751.00 | $ 4,289,583.00 | -21.9% |
| **Other Financing Sources/Uses** | | | | | | | |
| Interfund Transfers In | $ 23,132.00 | $ - | $ 23,132.00 | $ - | $ - | $ - | -100.0% |
| Interfund Transfer Out | $ 2,358,553.00 | $ 56,287.00 | $ 2,414,840.00 | $ 400,000.00 | $ 57,849.00 | $ 457,849.00 | -81.0% |
| Other Sources | $ - | $ - | $ - | $ - | $ - | $ - | 0.0% |
| Other Uses | $ - | $ - | $ - | $ - | $ - | $ - | 0.0% |
| Contributions | $ (275,630.00) | $ 275,630.00 | $ - | $ (262,419.00) | $ 262,419.00 | $ - | 0.0% |
| **Total Other Financing Sources/Uses** | $ (2,611,051.00) | $ 219,343.00 | $ (2,391,708.00) | $ (662,419.00) | $ 204,570.00 | $ (457,849.00) | -80.9% |
| **Net Increase (Decrease) in Fund Balance** | $ (880,874.00) | $ 3,981,334.00 | $ 3,100,460.00 | $ 961,413.00 | $ 2,870,321.00 | $ 3,831,734.00 | 23.6% |

# Madera County Superintendent of Schools

**2021-2022 Budget**

**& Estimated Actuals for 2020-21**

| | 2020-2021 Estimated Actuals | | | 21-22 Budget | | | |
|---|---|---|---|---|---|---|---|
| | 2020-21 Unrestricted | 2020-21 Restricted | 2020-21 Total | 2020-21 Unrestricted | 2020-21 Restricted | 2020-21 Total | Percent Difference |
| Beginning Balance | $ 8,200,088.00 | $ 2,997,772.00 | $ 11,197,860.00 | $ 7,319,214.00 | $ 6,979,106.00 | $ 14,298,320.00 | 27.7% |
| Audit Adjustments | $ - | $ - | $ - | $ - | $ - | $ - | 0.0% |
| As of July 1 - Audited | $ 8,200,088.00 | $ 2,997,772.00 | $ 11,197,860.00 | $ 7,319,214.00 | $ 6,979,106.00 | $ 14,298,320.00 | 27.7% |
| Restatements | $ - | $ - | $ - | $ - | $ - | $ - | 0.0% |
| Adjusted Beginning Balance | $ 8,200,088.00 | $ 2,997,772.00 | $ 11,197,860.00 | $ 7,319,214.00 | $ 6,979,106.00 | $ 14,298,320.00 | 27.7% |
| Ending Balance | $ 7,319,214.00 | $ 6,979,106.00 | $ 14,298,320.00 | $ 8,280,627.00 | $ 9,849,427.00 | $ 18,130,054.00 | 26.8% |
| **Components fo Ending Fund Balance** | | | | | | | |
| Nonspendable Revolving Cash | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stores | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All others | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Restricted | 0.00 | 6,979,106.00 | 6,979,106.00 | 0.00 | 9,849,427.00 | 9,849,427.00 | 41.1% |
| Committed - Stabilization | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **Assigned** | | | | | | | |
| Other Assignments | 1,324,871.00 | 0.00 | 1,324,871.00 | 1,575,425.00 | 0.00 | 1,575,425.00 | 18.9% |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCAP Oversight | 90,863.00 | 0.00 | 90,863.00 | 53,653.00 | 0.00 | 53,653.00 | -41.0% |
| Differentiated Assistance | 1,234,008.00 | 0.00 | 1,234,008.00 | 1,521,772.00 | 0.00 | 1,521,772.00 | 23.3% |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **Unassigned/Unappropriated** | | | | | | | |
| Reserve for Ecomonic Uncertainty | 1,301,646.00 | 0.00 | 1,301,646.00 | 1,294,418.19 | 0.00 | 1,294,418.19 | -0.6% |
| Unassigned/Unappropriated Amount | 4,692,697.00 | 0.00 | 4,692,697.00 | 5,410,783.81 | 0.00 | 5,410,783.81 | 15.3% |

ANNUAL BUDGET REPORT:
July 1, 2021 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the County Board of Education pursuant to Education Code sections 1620, 1622, 33129, 52066, 52067, and 52068.

Public Hearing:

Place: 1105 S. Madera Ave., Madera CA
Date: June 29, 2021
Time:

Adoption Date: June 29th, 2021

Signed:

(Original signature required)

Contact person for additional information on the budget reports:

Name: Marisol Verduzco
Title: Senior Director, Business Services
Telephone: 559-662-6229
E-mail: mverduzco@mcsos.org

To update our mailing database, please complete the following:

Superintendent's Name: Cecilia A. Massetti, Ed.D.
Chief Business Official's Name: Julie DeWall
CBO's Title: Chief Business & Admi Serv Officer
CBO's Telephone: 559-662-6205

## Criteria and Standards Review Summary

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

| CRITERIA AND STANDARDS | | | Met | Not Met |
|---|---|---|---|---|
| 1a | Average Daily Attendance (ADA) - County Operations Grant | Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years. | X | |
| 1b | ADA - County Programs | Projected ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years. | | X |

| CRITERIA AND STANDARDS (continued) | | | Met | Not Met |
|---|---|---|---|---|
| 2 | Local Control Funding Formula (LCFF) Revenue | | | X |
| 3 | Salaries and Benefits | Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years. | | X |
| 4a | Other Revenues | Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years. | X | |
| 4b | Other Expenditures | Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years. | | X |
| 5 | Ongoing and Major Maintenance Account | | X | |
| 6 | Deficit Spending | Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years. | | X |
| 7 | Fund Balance | Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years. | X | |
| 8 | Reserves | Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years. | X | |

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

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|---|---|---|---|---|
| S6 | Long-term Commitments | Does the county office have long-term (multiyear) commitments or debt agreements? | | X |
| | | • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment? | | X |
| S7a | Postemployment Benefits Other than Pensions | Does the county office provide postemployment benefits other than pensions (OPEB)? | | X |
| | | • If yes, are they lifetime benefits? | | X |
| | | • If yes, do benefits continue beyond age 65? | | X |
| | | • If yes, are benefits funded by pay-as-you-go? | | X |
| S7b | Other Self-insurance Benefits | Does the county office provide other self-insurance benefits (e.g., workers' compensation)? | X | |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: | | |
| | | • Certificated? (Section S8A, Line 1) | | X |
| | | • Classified? (Section S8B, Line 1) | | X |
| | | • Management/supervisor/confidential? (Section S8C, Line 1) | n/a | |
| S9 | Local Control and Accountability Plan (LCAP) | • Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year? | | X |
| | | • Adoption date of the LCAP or an update to the LCAP: | Not Applicable | |
| S10 | LCAP Expenditures | Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? | | X |

| ADDITIONAL FISCAL INDICATORS | | | No | Yes |
|---|---|---|---|---|
| A1 | Negative Cash Flow | Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund? | X | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | X | |
| A3 | Declining ADA | Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year? | X | |
| A4 | New Charter Schools Impacting County Office ADA | Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year? | X | |
| A5 | Salary Increases Exceed COLA | Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | X | |
| A6 | Uncapped Health Benefits | Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees? | X | |

| ADDITIONAL FISCAL INDICATORS (continued) | | | No | Yes |
|---|---|---|---|---|
| A7 | Fiscal Distress Reports | Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE. | X | |
| A8 | Change of CBO or Superintendent | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months? | X | |

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a county office of education is self-insured for workers' compensation claims, the county superintendent of schools annually shall provide information to the governing board of the county board of education regarding the estimated accrued but unfunded cost of those claims. The county board of education annually shall certify to the Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the county office of education for the cost of those claims.

To the Superintendent of Public Instruction:

( ___ ) Our county office of education is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

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

( ___ ) This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:

( X ) This county office of education is not self-insured for workers' compensation claims.

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

Date of Meeting: June 29th, 2021

For additional information on this certification, please contact:

Name: Marisol Verduzco

Title: Senior Director, Business Services

Telephone: 559-662-6229

E-mail: mverduzco@mcsos.org

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 6,878,610.00 | 6,232,039.00 | 13,110,649.00 | 6,302,442.00 | 6,239,408.00 | 12,541,850.00 | -4.3% |
| 2) Federal Revenue | | 8100-8299 | 680,000.00 | 8,706,115.00 | 9,386,115.00 | 480,000.00 | 8,474,010.00 | 8,954,010.00 | -4.6% |
| 3) Other State Revenue | | 8300-8599 | 81,707.00 | 12,275,436.00 | 12,357,143.00 | 88,958.00 | 13,185,166.00 | 13,274,124.00 | 7.4% |
| 4) Other Local Revenue | | 8600-8799 | 2,855,932.00 | 8,778,806.00 | 11,634,738.00 | 3,099,320.00 | 9,109,703.00 | 12,209,023.00 | 4.9% |
| 5) TOTAL, REVENUES | | | 10,496,249.00 | 35,992,396.00 | 46,488,645.00 | 9,970,720.00 | 37,008,287.00 | 46,979,007.00 | 1.1% |
| **B. EXPENDITURES** | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 2,055,578.00 | 8,275,280.00 | 10,330,858.00 | 2,012,638.00 | 8,480,464.00 | 10,493,102.00 | 1.6% |
| 2) Classified Salaries | | 2000-2999 | 3,962,493.00 | 6,749,736.00 | 10,712,229.00 | 4,006,637.00 | 6,875,130.00 | 10,881,767.00 | 1.6% |
| 3) Employee Benefits | | 3000-3999 | 2,458,515.00 | 7,007,240.00 | 9,465,755.00 | 2,605,381.00 | 7,570,246.00 | 10,175,627.00 | 7.5% |
| 4) Books and Supplies | | 4000-4999 | 468,340.00 | 1,879,604.00 | 2,347,944.00 | 426,693.00 | 1,994,249.00 | 2,420,942.00 | 3.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,110,668.00 | 5,389,770.00 | 6,500,438.00 | 1,048,850.00 | 6,253,347.00 | 7,302,197.00 | 12.3% |
| 6) Capital Outlay | | 6000-6999 | 122,351.00 | 518,975.00 | 641,326.00 | 50,516.00 | 363,509.00 | 414,025.00 | -35.4% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>7400-7499 | 1,122,018.00 | 122,156.00 | 1,244,174.00 | 1,137,683.00 | 122,156.00 | 1,259,839.00 | 1.3% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (2,533,891.00) | 2,287,644.00 | (246,247.00) | (2,941,510.00) | 2,683,435.00 | (258,075.00) | 4.8% |
| 9) TOTAL, EXPENDITURES | | | 8,766,072.00 | 32,230,405.00 | 40,996,477.00 | 8,346,888.00 | 34,342,536.00 | 42,689,424.00 | 4.1% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 1,730,177.00 | 3,761,991.00 | 5,492,168.00 | 1,623,832.00 | 2,665,751.00 | 4,289,583.00 | -21.9% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 23,132.00 | 0.00 | 23,132.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 2,358,553.00 | 56,287.00 | 2,414,840.00 | 400,000.00 | 57,849.00 | 457,849.00 | -81.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (275,630.00) | 275,630.00 | 0.00 | (262,419.00) | 262,419.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (2,611,051.00) | 219,343.00 | (2,391,708.00) | (662,419.00) | 204,570.00 | (457,849.00) | -80.9% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (880,874.00) | 3,981,334.00 | 3,100,460.00 | 961,413.00 | 2,870,321.00 | 3,831,734.00 | 23.6% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 8,200,088.00 | 2,997,772.00 | 11,197,860.00 | 7,319,214.00 | 6,979,106.00 | 14,298,320.00 | 27.7% |
| 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) | | | 8,200,088.00 | 2,997,772.00 | 11,197,860.00 | 7,319,214.00 | 6,979,106.00 | 14,298,320.00 | 27.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 8,200,088.00 | 2,997,772.00 | 11,197,860.00 | 7,319,214.00 | 6,979,106.00 | 14,298,320.00 | 27.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 7,319,214.00 | 6,979,106.00 | 14,298,320.00 | 8,280,627.00 | 9,849,427.00 | 18,130,054.00 | 26.8% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 6,979,106.00 | 6,979,106.00 | 0.00 | 9,849,427.00 | 9,849,427.00 | 41.1% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 1,324,871.00 | 0.00 | 1,324,871.00 | 1,575,425.00 | 0.00 | 1,575,425.00 | 18.9% |
| Differentiated Assistance | 0000 | 9780 | | | | *1,521,772.00* | | *1,521,772.00* | |
| LCAP Oversight | 0000 | 9780 | | | | *53,653.00* | | *53,653.00* | |
| Differentiated Assistance | 0000 | 9780 | *1,234,008.00* | | *1,234,008.00* | | | | |
| LCAP Oversight | 0000 | 9780 | *90,863.00* | | *90,863.00* | | | | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 1,301,646.00 | 0.00 | 1,301,646.00 | 1,294,418.19 | 0.00 | 1,294,418.19 | -0.6% |
| Unassigned/Unappropriated Amount | | 9790 | 4,692,697.00 | 0.00 | 4,692,697.00 | 5,410,783.81 | 0.00 | 5,410,783.81 | 15.3% |

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

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | 2020-21 Estimated Actuals Restricted (B) | 2020-21 Estimated Actuals Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | 2021-22 Budget Restricted (E) | 2021-22 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| (G9 + H2) - (I6 + J2) | | | 0.00 | 0.00 | 0.00 | | | | |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **LCFF SOURCES** | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 3,336,226.00 | 0.00 | 3,336,226.00 | 2,762,384.00 | 0.00 | 2,762,384.00 | -17.2% |
| Education Protection Account State Aid - Current Year | | 8012 | 19,150.00 | 0.00 | 19,150.00 | 12,658.00 | 0.00 | 12,658.00 | -33.9% |
| 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 | 74,338.00 | 0.00 | 74,338.00 | 74,338.00 | 0.00 | 74,338.00 | 0.0% |
| Timber Yield Tax | | 8022 | 474.00 | 0.00 | 474.00 | 724.00 | 0.00 | 724.00 | 52.7% |
| 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 | 9,126,506.00 | 0.00 | 9,126,506.00 | 9,126,155.00 | 0.00 | 9,126,155.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 341,004.00 | 0.00 | 341,004.00 | 340,826.00 | 0.00 | 340,826.00 | -0.1% |
| Prior Years' Taxes | | 8043 | 15,605.00 | 0.00 | 15,605.00 | 32,428.00 | 0.00 | 32,428.00 | 107.8% |
| Supplemental Taxes | | 8044 | 150,000.00 | 0.00 | 150,000.00 | (35,897.00) | 0.00 | (35,897.00) | -123.9% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 47,346.00 | 0.00 | 47,346.00 | 228,234.00 | 0.00 | 228,234.00 | 382.1% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Receipt from Co. Board of Sups. | | 8070 | 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 | | | 13,110,649.00 | 0.00 | 13,110,649.00 | 12,541,850.00 | 0.00 | 12,541,850.00 | -4.3% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 19,150.00 | | 19,150.00 | 12,658.00 | | 12,658.00 | -33.9% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | (19,150.00) | 0.00 | (19,150.00) | (12,658.00) | 0.00 | (12,658.00) | -33.9% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | (6,232,039.00) | 6,232,039.00 | 0.00 | (6,239,408.00) | 6,239,408.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 6,878,610.00 | 6,232,039.00 | 13,110,649.00 | 6,302,442.00 | 6,239,408.00 | 12,541,850.00 | -4.3% |
| **FEDERAL REVENUE** | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 3,992,501.00 | 3,992,501.00 | 0.00 | 3,992,501.00 | 3,992,501.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 662,639.00 | 662,639.00 | 0.00 | 652,426.00 | 652,426.00 | -1.5% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | | 505,600.00 | 505,600.00 | | 520,979.00 | 520,979.00 | 3.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 343,501.00 | 343,501.00 | | 281,942.00 | 281,942.00 | -17.9% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 20,795.00 | 20,795.00 | | 32,982.00 | 32,982.00 | 58.6% |
| 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 Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Title III, Part A, English Learner Program | 4203 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 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, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630 | 8290 | | 1,500,203.00 | 1,500,203.00 | | 1,791,455.00 | 1,791,455.00 | 19.4% |
| Career and Technical Education | 3500-3599 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 680,000.00 | 1,680,876.00 | 2,360,876.00 | 480,000.00 | 1,201,725.00 | 1,681,725.00 | -28.8% |
| TOTAL, FEDERAL REVENUE | | | 680,000.00 | 8,706,115.00 | 9,386,115.00 | 480,000.00 | 8,474,010.00 | 8,954,010.00 | -4.6% |
| **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 | | 7,637,984.00 | 7,637,984.00 | | 7,587,814.00 | 7,587,814.00 | -0.7% |
| 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 | 1,068,004.00 | 1,068,004.00 | 0.00 | 1,068,004.00 | 1,068,004.00 | 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 | 16,623.00 | 0.00 | 16,623.00 | 16,623.00 | 0.00 | 16,623.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 51,699.00 | 18,625.00 | 70,324.00 | 58,950.00 | 19,257.00 | 78,207.00 | 11.2% |
| 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% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6680, 6685, 6690, 6695 | 8590 | | 112,500.00 | 112,500.00 | | 0.00 | 0.00 | -100.0% |
| 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 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 13,385.00 | 3,438,323.00 | 3,451,708.00 | 13,385.00 | 4,510,091.00 | 4,523,476.00 | 31.1% |
| TOTAL, OTHER STATE REVENUE | | | 81,707.00 | 12,275,436.00 | 12,357,143.00 | 88,958.00 | 13,185,166.00 | 13,274,124.00 | 7.4% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & 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 | 624.00 | 624.00 | 0.00 | 624.00 | 624.00 | 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 | 1,136,132.00 | 0.00 | 1,136,132.00 | 1,162,682.00 | 0.00 | 1,162,682.00 | 2.3% |
| 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 | 1,468,515.00 | 2,881,196.00 | 4,349,711.00 | 1,485,353.00 | 2,810,319.00 | 4,295,672.00 | -1.2% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Misc Funds Non-LCFF | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 151,285.00 | 2,131,777.00 | 2,283,062.00 | 351,285.00 | 2,351,380.00 | 2,702,665.00 | 18.4% |
| Tuition | | 8710 | 0.00 | 3,712,581.00 | 3,712,581.00 | 0.00 | 3,891,752.00 | 3,891,752.00 | 4.8% |
| 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 | 52,628.00 | 52,628.00 | 0.00 | 55,628.00 | 55,628.00 | 5.7% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,855,932.00 | 8,778,806.00 | 11,634,738.00 | 3,099,320.00 | 9,109,703.00 | 12,209,023.00 | 4.9% |
| TOTAL, REVENUES | | | 10,496,249.00 | 35,992,396.00 | 46,488,645.00 | 9,970,720.00 | 37,008,287.00 | 46,979,007.00 | 1.1% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 158,611.00 | 5,757,057.00 | 5,915,668.00 | 158,639.00 | 6,095,145.00 | 6,253,784.00 | 5.7% |
| Certificated Pupil Support Salaries | | 1200 | 641,981.00 | 208,593.00 | 850,574.00 | 656,574.00 | 205,314.00 | 861,888.00 | 1.3% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,236,298.00 | 2,136,592.00 | 3,372,890.00 | 1,197,425.00 | 2,072,805.00 | 3,270,230.00 | -3.0% |
| Other Certificated Salaries | | 1900 | 18,688.00 | 173,038.00 | 191,726.00 | 0.00 | 107,200.00 | 107,200.00 | -44.1% |
| TOTAL, CERTIFICATED SALARIES | | | 2,055,578.00 | 8,275,280.00 | 10,330,858.00 | 2,012,638.00 | 8,480,464.00 | 10,493,102.00 | 1.6% |
| **CLASSIFIED SALARIES** | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 3,354,515.00 | 3,354,515.00 | 0.00 | 3,485,978.00 | 3,485,978.00 | 3.9% |
| Classified Support Salaries | | 2200 | 290,518.00 | 1,802,016.00 | 2,092,534.00 | 307,069.00 | 1,853,285.00 | 2,160,354.00 | 3.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,570,255.00 | 196,679.00 | 1,766,934.00 | 1,519,930.00 | 194,440.00 | 1,714,370.00 | -3.0% |
| Clerical, Technical and Office Salaries | | 2400 | 2,100,080.00 | 1,207,284.00 | 3,307,364.00 | 2,179,638.00 | 1,152,143.00 | 3,331,781.00 | 0.7% |
| Other Classified Salaries | | 2900 | 1,640.00 | 189,242.00 | 190,882.00 | 0.00 | 189,284.00 | 189,284.00 | -0.8% |
| TOTAL, CLASSIFIED SALARIES | | | 3,962,493.00 | 6,749,736.00 | 10,712,229.00 | 4,006,637.00 | 6,875,130.00 | 10,881,767.00 | 1.6% |
| **EMPLOYEE BENEFITS** | | | | | | | | | |
| STRS | | 3101-3102 | 325,528.00 | 2,104,180.00 | 2,429,708.00 | 336,878.00 | 2,317,566.00 | 2,654,444.00 | 9.2% |
| PERS | | 3201-3202 | 804,191.00 | 1,487,038.00 | 2,291,229.00 | 910,531.00 | 1,699,320.00 | 2,609,851.00 | 13.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 86,101.00 | 219,378.00 | 305,479.00 | 86,342.00 | 218,487.00 | 304,829.00 | -0.2% |
| Health and Welfare Benefits | | 3401-3402 | 896,178.00 | 2,386,771.00 | 3,282,949.00 | 875,493.00 | 2,361,515.00 | 3,237,008.00 | -1.4% |
| Unemployment Insurance | | 3501-3502 | 2,762.00 | 7,066.00 | 9,828.00 | 68,118.00 | 173,478.00 | 241,596.00 | 2358.2% |
| Workers' Compensation | | 3601-3602 | 101,198.00 | 251,746.00 | 352,944.00 | 95,251.00 | 242,308.00 | 337,559.00 | -4.4% |
| OPEB, Allocated | | 3701-3702 | 238,232.00 | 547,528.00 | 785,760.00 | 228,741.00 | 554,547.00 | 783,288.00 | -0.3% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 4,325.00 | 3,533.00 | 7,858.00 | 4,027.00 | 3,025.00 | 7,052.00 | -10.3% |
| TOTAL, EMPLOYEE BENEFITS | | | 2,458,515.00 | 7,007,240.00 | 9,465,755.00 | 2,605,381.00 | 7,570,246.00 | 10,175,627.00 | 7.5% |
| **BOOKS AND SUPPLIES** | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 10,000.00 | 4,444.00 | 14,444.00 | 10,000.00 | 6,162.00 | 16,162.00 | 11.9% |
| Books and Other Reference Materials | | 4200 | 3,301.00 | 2,158.00 | 5,459.00 | 3,601.00 | 2,158.00 | 5,759.00 | 5.5% |
| Materials and Supplies | | 4300 | 339,602.00 | 1,339,486.00 | 1,679,088.00 | 299,918.00 | 1,733,273.00 | 2,033,191.00 | 21.1% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Noncapitalized Equipment | | 4400 | 115,437.00 | 533,516.00 | 648,953.00 | 113,174.00 | 252,656.00 | 365,830.00 | -43.6% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 468,340.00 | 1,879,604.00 | 2,347,944.00 | 426,693.00 | 1,994,249.00 | 2,420,942.00 | 3.1% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | | |
| Subagreements for Services | | 5100 | 33,500.00 | 683,551.00 | 717,051.00 | 27,153.00 | 535,851.00 | 563,004.00 | -21.5% |
| Travel and Conferences | | 5200 | 92,674.00 | 281,711.00 | 374,385.00 | 100,030.00 | 289,255.00 | 389,285.00 | 4.0% |
| Dues and Memberships | | 5300 | 30,240.00 | 3,852.00 | 34,092.00 | 32,022.00 | 3,842.00 | 35,864.00 | 5.2% |
| Insurance | | 5400 - 5450 | 114,245.00 | 64,963.00 | 179,208.00 | 114,245.00 | 40,387.00 | 154,632.00 | -13.7% |
| Operations and Housekeeping Services | | 5500 | 191,331.00 | 256,792.00 | 448,123.00 | 187,331.00 | 257,256.00 | 444,587.00 | -0.8% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 465,748.00 | 663,192.00 | 1,128,940.00 | 373,422.00 | 616,324.00 | 989,746.00 | -12.3% |
| Transfers of Direct Costs | | 5710 | (1,266,875.00) | 1,266,875.00 | 0.00 | (1,160,723.00) | 1,160,723.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (338,398.00) | 0.00 | (338,398.00) | (326,047.00) | 0.00 | (326,047.00) | -3.6% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,599,153.00 | 2,075,303.00 | 3,674,456.00 | 1,511,974.00 | 3,286,176.00 | 4,798,150.00 | 30.6% |
| Communications | | 5900 | 189,050.00 | 93,531.00 | 282,581.00 | 189,443.00 | 63,533.00 | 252,976.00 | -10.5% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,110,668.00 | 5,389,770.00 | 6,500,438.00 | 1,048,850.00 | 6,253,347.00 | 7,302,197.00 | 12.3% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & 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 | 19,300.00 | 376,517.00 | 395,817.00 | 23,700.00 | 289,404.00 | 313,104.00 | -20.9% |
| 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 | 37,051.00 | 142,458.00 | 179,509.00 | 26,816.00 | 74,105.00 | 100,921.00 | -43.8% |
| Equipment Replacement | | 6500 | 66,000.00 | 0.00 | 66,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 122,351.00 | 518,975.00 | 641,326.00 | 50,516.00 | 363,509.00 | 414,025.00 | -35.4% |
| **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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 627,149.00 | 6,295.00 | 633,444.00 | 689,068.00 | 6,295.00 | 695,363.00 | 9.8% |
| Other Debt Service - Principal | | 7439 | 494,869.00 | 115,861.00 | 610,730.00 | 448,615.00 | 115,861.00 | 564,476.00 | -7.6% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,122,018.00 | 122,156.00 | 1,244,174.00 | 1,137,683.00 | 122,156.00 | 1,259,839.00 | 1.3% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (2,287,644.00) | 2,287,644.00 | 0.00 | (2,683,435.00) | 2,683,435.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (246,247.00) | 0.00 | (246,247.00) | (258,075.00) | 0.00 | (258,075.00) | 4.8% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (2,533,891.00) | 2,287,644.00 | (246,247.00) | (2,941,510.00) | 2,683,435.00 | (258,075.00) | 4.8% |
| TOTAL, EXPENDITURES | | | 8,766,072.00 | 32,230,405.00 | 40,996,477.00 | 8,346,888.00 | 34,342,536.00 | 42,689,424.00 | 4.1% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & 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% |
| Other Authorized Interfund Transfers In | | 8919 | 23,132.00 | 0.00 | 23,132.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 23,132.00 | 0.00 | 23,132.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 2,358,553.00 | 0.00 | 2,358,553.00 | 400,000.00 | 0.00 | 400,000.00 | -83.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 56,287.00 | 56,287.00 | 0.00 | 57,849.00 | 57,849.00 | 2.8% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 2,358,553.00 | 56,287.00 | 2,414,840.00 | 400,000.00 | 57,849.00 | 457,849.00 | -81.0% |
| **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 | | | | | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| 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 | (275,630.00) | 275,630.00 | 0.00 | (262,419.00) | 262,419.00 | 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 | | | (275,630.00) | 275,630.00 | 0.00 | (262,419.00) | 262,419.00 | 0.00 | 0.0% |
| **TOTAL, OTHER FINANCING SOURCES/USES** (a - b + c - d + e) | | | (2,611,051.00) | 219,343.00 | (2,391,708.00) | (662,419.00) | 204,570.00 | (457,849.00) | -80.9% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 6,878,610.00 | 6,232,039.00 | 13,110,649.00 | 6,302,442.00 | 6,239,408.00 | 12,541,850.00 | -4.3% |
| 2) Federal Revenue | | 8100-8299 | 680,000.00 | 8,706,115.00 | 9,386,115.00 | 480,000.00 | 8,474,010.00 | 8,954,010.00 | -4.6% |
| 3) Other State Revenue | | 8300-8599 | 81,707.00 | 12,275,436.00 | 12,357,143.00 | 88,958.00 | 13,185,166.00 | 13,274,124.00 | 7.4% |
| 4) Other Local Revenue | | 8600-8799 | 2,855,932.00 | 8,778,806.00 | 11,634,738.00 | 3,099,320.00 | 9,109,703.00 | 12,209,023.00 | 4.9% |
| 5) TOTAL, REVENUES | | | 10,496,249.00 | 35,992,396.00 | 46,488,645.00 | 9,970,720.00 | 37,008,287.00 | 46,979,007.00 | 1.1% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 292,513.00 | 15,019,195.00 | 15,311,708.00 | 295,299.00 | 16,076,832.00 | 16,372,131.00 | 6.9% |
| 2) Instruction - Related Services | 2000-2999 | | 1,479,488.00 | 6,150,539.00 | 7,630,027.00 | 1,472,596.00 | 6,106,942.00 | 7,579,538.00 | -0.7% |
| 3) Pupil Services | 3000-3999 | | 154,518.00 | 5,726,106.00 | 5,880,624.00 | 150,351.00 | 5,956,179.00 | 6,106,530.00 | 3.8% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 7,943.00 | 7,943.00 | 0.00 | 13,006.00 | 13,006.00 | 63.7% |
| 5) Community Services | 5000-5999 | | 0.00 | 423,598.00 | 423,598.00 | 0.00 | 473,726.00 | 473,726.00 | 11.8% |
| 6) Enterprise | 6000-6999 | | (22,404.00) | 0.00 | (22,404.00) | 9,560.00 | 0.00 | 9,560.00 | -142.7% |
| 7) General Administration | 7000-7999 | | 4,405,400.00 | 2,606,977.00 | 7,012,377.00 | 4,101,020.00 | 2,812,766.00 | 6,913,786.00 | -1.4% |
| 8) Plant Services | 8000-8999 | | 1,333,289.00 | 2,173,891.00 | 3,507,180.00 | 1,179,129.00 | 2,780,929.00 | 3,960,058.00 | 12.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 1,123,268.00 | 122,156.00 | 1,245,424.00 | 1,138,933.00 | 122,156.00 | 1,261,089.00 | 1.3% |
| 10) TOTAL, EXPENDITURES | | | 8,766,072.00 | 32,230,405.00 | 40,996,477.00 | 8,346,888.00 | 34,342,536.00 | 42,689,424.00 | 4.1% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 1,730,177.00 | 3,761,991.00 | 5,492,168.00 | 1,623,832.00 | 2,665,751.00 | 4,289,583.00 | -21.9% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 23,132.00 | 0.00 | 23,132.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 2,358,553.00 | 56,287.00 | 2,414,840.00 | 400,000.00 | 57,849.00 | 457,849.00 | -81.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (275,630.00) | 275,630.00 | 0.00 | (262,419.00) | 262,419.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (2,611,051.00) | 219,343.00 | (2,391,708.00) | (662,419.00) | 204,570.00 | (457,849.00) | -80.9% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (880,874.00) | 3,981,334.00 | 3,100,460.00 | 961,413.00 | 2,870,321.00 | 3,831,734.00 | 23.6% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 8,200,088.00 | 2,997,772.00 | 11,197,860.00 | 7,319,214.00 | 6,979,106.00 | 14,298,320.00 | 27.7% |
| 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) | | | 8,200,088.00 | 2,997,772.00 | 11,197,860.00 | 7,319,214.00 | 6,979,106.00 | 14,298,320.00 | 27.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 8,200,088.00 | 2,997,772.00 | 11,197,860.00 | 7,319,214.00 | 6,979,106.00 | 14,298,320.00 | 27.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 7,319,214.00 | 6,979,106.00 | 14,298,320.00 | 8,280,627.00 | 9,849,427.00 | 18,130,054.00 | 26.8% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 6,979,106.00 | 6,979,106.00 | 0.00 | 9,849,427.00 | 9,849,427.00 | 41.1% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 1,324,871.00 | 0.00 | 1,324,871.00 | 1,575,425.00 | 0.00 | 1,575,425.00 | 18.9% |
| Differentiated Assistance | 0000 | 9780 | | | | *1,521,772.00* | | *1,521,772.00* | |
| LCAP Oversight | 0000 | 9780 | | | | *53,653.00* | | *53,653.00* | |
| Differentiated Assistance | 0000 | 9780 | *1,234,008.00* | | *1,234,008.00* | | | | |
| LCAP Oversight | 0000 | 9780 | *90,863.00* | | *90,863.00* | | | | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 1,301,646.00 | 0.00 | 1,301,646.00 | 1,294,418.19 | 0.00 | 1,294,418.19 | -0.6% |
| Unassigned/Unappropriated Amount | | 9790 | 4,692,697.00 | 0.00 | 4,692,697.00 | 5,410,783.81 | 0.00 | 5,410,783.81 | 15.3% |

| Resource | Description | 2020-21 Estimated Actuals | 2021-22 Budget |
|---|---|---|---|
| 6300 | Lottery: Instructional Materials | 56,807.00 | 56,807.00 |
| 6371 | CalWORKs for ROCP or Adult Education | 10,170.00 | 0.00 |
| 6500 | Special Education | 3,961,131.00 | 6,929,967.00 |
| 6510 | Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr | 33,247.00 | 33,247.00 |
| 6512 | Special Ed: Mental Health Services | 1.00 | 1.00 |
| 6546 | Mental Health-Related Services | 927,918.00 | 827,426.00 |
| 7311 | Classified School Employee Professional Development Block Grant | 40,862.00 | 40,262.00 |
| 9010 | Other Restricted Local | 1,948,970.00 | 1,961,717.00 |
| Total, Restricted Balance | | 6,979,106.00 | 9,849,427.00 |

July 1 Budget
Charter Schools Special Revenue Fund
Expenditures by Object



| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 4,491,929.00 | 4,707,908.00 | 4.8% |
| 2) Federal Revenue | | 8100-8299 | 281,956.00 | 93,794.00 | -66.7% |
| 3) Other State Revenue | | 8300-8599 | 346,577.00 | 668,968.00 | 93.0% |
| 4) Other Local Revenue | | 8600-8799 | 122,956.00 | 122,917.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 5,243,418.00 | 5,593,587.00 | 6.7% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 2,050,888.00 | 2,225,541.00 | 8.5% |
| 2) Classified Salaries | | 2000-2999 | 451,550.00 | 473,326.00 | 4.8% |
| 3) Employee Benefits | | 3000-3999 | 1,211,074.00 | 1,336,704.00 | 10.4% |
| 4) Books and Supplies | | 4000-4999 | 374,236.00 | 244,919.00 | -34.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,037,976.00 | 1,248,716.00 | 20.3% |
| 6) Capital Outlay | | 6000-6999 | 98,200.00 | 96,811.00 | -1.4% |
| 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 | 25,937.00 | 12,898.00 | -50.3% |
| 9) TOTAL, EXPENDITURES | | | 5,249,861.00 | 5,638,915.00 | 7.4% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (6,443.00) | (45,328.00) | 603.5% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (6,443.00) | (45,328.00) | 603.5% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,186,112.00 | 3,179,669.00 | -0.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,186,112.00 | 3,179,669.00 | -0.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,186,112.00 | 3,179,669.00 | -0.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,179,669.00 | 3,134,341.00 | -1.4% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 128,457.00 | 130,191.00 | 1.3% |
| 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 | 3,051,212.00 | 3,004,150.00 | -1.5% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **LCFF SOURCES** | | | | | |
| Principal Apportionment | | | | | |
| State Aid - Current Year | | 8011 | 3,137,720.00 | 3,353,699.00 | 6.9% |
| Education Protection Account State Aid - Current Year | | 8012 | 753,865.00 | 753,865.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 600,344.00 | 600,344.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 4,491,929.00 | 4,707,908.00 | 4.8% |
| **FEDERAL REVENUE** | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 18,055.00 | 29,776.00 | 64.9% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630 | 8290 | 237,542.00 | 64,018.00 | -73.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 26,359.00 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 281,956.00 | 93,794.00 | -66.7% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER STATE REVENUE** | | | | | |
| Other State Apportionments | | | | | |
| Special Education Master Plan Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 13,053.00 | 13,053.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 31,880.00 | 69,252.00 | 117.2% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6690, 6695 | 8590 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 55,207.00 | 56,309.00 | 2.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 246,437.00 | 530,354.00 | 115.2% |
| TOTAL, OTHER STATE REVENUE | | | 346,577.00 | 668,968.00 | 93.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER LOCAL REVENUE** | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 25,000.00 | 25,000.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 350.00 | 350.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 1,850.00 | 1,850.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | |
| Special Education SELPA Transfers | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 95,756.00 | 95,717.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 122,956.00 | 122,917.00 | 0.0% |
| TOTAL, REVENUES | | | 5,243,418.00 | 5,593,587.00 | 6.7% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,517,770.00 | 1,679,366.00 | 10.6% |
| Certificated Pupil Support Salaries | | 1200 | 67,484.00 | 67,242.00 | -0.4% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 438,136.00 | 450,085.00 | 2.7% |
| Other Certificated Salaries | | 1900 | 27,498.00 | 28,848.00 | 4.9% |
| TOTAL, CERTIFICATED SALARIES | | | 2,050,888.00 | 2,225,541.00 | 8.5% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 17,357.00 | 21,935.00 | 26.4% |
| Classified Support Salaries | | 2200 | 53,579.00 | 54,974.00 | 2.6% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 58,434.00 | 67,048.00 | 14.7% |
| Clerical, Technical and Office Salaries | | 2400 | 322,180.00 | 329,369.00 | 2.2% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 451,550.00 | 473,326.00 | 4.8% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 532,307.00 | 604,811.00 | 13.6% |
| PERS | | 3201-3202 | 105,650.00 | 122,222.00 | 15.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 34,543.00 | 36,521.00 | 5.7% |
| Health and Welfare Benefits | | 3401-3402 | 394,309.00 | 396,679.00 | 0.6% |
| Unemployment Insurance | | 3501-3502 | 1,173.00 | 30,982.00 | 2541.3% |
| Workers' Compensation | | 3601-3602 | 41,530.00 | 41,619.00 | 0.2% |
| OPEB, Allocated | | 3701-3702 | 99,843.00 | 102,151.00 | 2.3% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 1,719.00 | 1,719.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,211,074.00 | 1,336,704.00 | 10.4% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 79,640.00 | 39,340.00 | -50.6% |
| Books and Other Reference Materials | | 4200 | 100.00 | 11,504.00 | 11404.0% |
| Materials and Supplies | | 4300 | 232,507.00 | 156,871.00 | -32.5% |
| Noncapitalized Equipment | | 4400 | 61,989.00 | 37,204.00 | -40.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 374,236.00 | 244,919.00 | -34.6% |

| 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 | 27,923.00 | 38,442.00 | 37.7% |
| Dues and Memberships | | 5300 | 4,909.00 | 6,885.00 | 40.3% |
| Insurance | | 5400-5450 | 15,445.00 | 20,445.00 | 32.4% |
| Operations and Housekeeping Services | | 5500 | 126,485.00 | 126,485.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 296,087.00 | 296,087.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 318,003.00 | 313,573.00 | -1.4% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 240,489.00 | 436,814.00 | 81.6% |
| Communications | | 5900 | 8,635.00 | 9,985.00 | 15.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,037,976.00 | 1,248,716.00 | 20.3% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 17,250.00 | 17,250.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 32,000.00 | 32,000.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 26,950.00 | 25,561.00 | -5.2% |
| Equipment Replacement | | 6500 | 22,000.00 | 22,000.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 98,200.00 | 96,811.00 | -1.4% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Tuition | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 25,937.00 | 12,898.00 | -50.3% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 25,937.00 | 12,898.00 | -50.3% |
| TOTAL, EXPENDITURES | | | 5,249,861.00 | 5,638,915.00 | 7.4% |

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

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 4,491,929.00 | 4,707,908.00 | 4.8% |
| 2) Federal Revenue | | 8100-8299 | 281,956.00 | 93,794.00 | -66.7% |
| 3) Other State Revenue | | 8300-8599 | 346,577.00 | 668,968.00 | 93.0% |
| 4) Other Local Revenue | | 8600-8799 | 122,956.00 | 122,917.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 5,243,418.00 | 5,593,587.00 | 6.7% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 2,902,252.00 | 3,232,696.00 | 11.4% |
| 2) Instruction - Related Services | 2000-2999 | | 1,096,340.00 | 1,157,433.00 | 5.6% |
| 3) Pupil Services | 3000-3999 | | 378,657.00 | 388,027.00 | 2.5% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 157,265.00 | 159,022.00 | 1.1% |
| 8) Plant Services | 8000-8999 | | 715,347.00 | 701,737.00 | -1.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 5,249,861.00 | 5,638,915.00 | 7.4% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (6,443.00) | (45,328.00) | 603.5% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (6,443.00) | (45,328.00) | 603.5% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,186,112.00 | 3,179,669.00 | -0.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,186,112.00 | 3,179,669.00 | -0.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,186,112.00 | 3,179,669.00 | -0.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,179,669.00 | 3,134,341.00 | -1.4% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 128,457.00 | 130,191.00 | 1.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 3,051,212.00 | 3,004,150.00 | -1.5% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 Estimated Actuals | 2021-22 Budget |
|---|---|---|---|
| 6300 | Lottery: Instructional Materials | 116,842.00 | 119,390.00 |
| 7311 | Classified School Employee Professional Development Block | 4,606.00 | 6,023.00 |
| 9010 | Other Restricted Local | 7,009.00 | 4,778.00 |
| Total, Restricted Balance | | 128,457.00 | 130,191.00 |

July 1 Budget
Special Education Pass-Through Fund
Expenditures by Object



| 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 | 6,197,558.00 | 6,197,558.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 9,022,192.00 | 8,877,080.00 | -1.6% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 15,219,750.00 | 15,074,638.00 | -1.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 15,234,676.00 | 15,074,638.00 | -1.1% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 15,234,676.00 | 15,074,638.00 | -1.1% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (14,926.00) | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (14,926.00) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 14,926.00 | 0.00 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 14,926.00 | 0.00 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 14,926.00 | 0.00 | -100.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 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 | | | | | |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| **FEDERAL REVENUE** | | | | | |
| Pass-Through Revenues from Federal Sources | | 8287 | 6,197,558.00 | 6,197,558.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 6,197,558.00 | 6,197,558.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Other State Apportionments | | | | | |
| Special Education Master Plan Current Year | 6500 | 8311 | 8,648,026.00 | 8,507,350.00 | -1.6% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 374,166.00 | 369,730.00 | -1.2% |
| TOTAL, OTHER STATE REVENUE | | | 9,022,192.00 | 8,877,080.00 | -1.6% |
| **OTHER LOCAL REVENUE** | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | |
| From Districts or Charter Schools | | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | | 8793 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 15,219,750.00 | 15,074,638.00 | -1.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 2,003,735.00 | 2,034,775.00 | 1.5% |
| To County Offices | | 7212 | 4,567,989.00 | 4,532,513.00 | -0.8% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 7,331,599.00 | 7,180,787.00 | -2.1% |
| To County Offices | 6500 | 7222 | 1,331,353.00 | 1,326,563.00 | -0.4% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 15,234,676.00 | 15,074,638.00 | -1.1% |
| TOTAL, EXPENDITURES | | | 15,234,676.00 | 15,074,638.00 | -1.1% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 6,197,558.00 | 6,197,558.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 9,022,192.00 | 8,877,080.00 | -1.6% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 15,219,750.00 | 15,074,638.00 | -1.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 15,234,676.00 | 15,074,638.00 | -1.1% |
| 10) TOTAL, EXPENDITURES | | | 15,234,676.00 | 15,074,638.00 | -1.1% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (14,926.00) | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (14,926.00) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 14,926.00 | 0.00 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 14,926.00 | 0.00 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 14,926.00 | 0.00 | -100.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 227,021.00 | 372,690.00 | 64.2% |
| 3) Other State Revenue | | 8300-8599 | 2,510,788.00 | 2,448,561.00 | -2.5% |
| 4) Other Local Revenue | | 8600-8799 | 38,874.00 | 38,268.00 | -1.6% |
| 5) TOTAL, REVENUES | | | 2,776,683.00 | 2,859,519.00 | 3.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 364,601.00 | 441,521.00 | 21.1% |
| 2) Classified Salaries | | 2000-2999 | 825,847.00 | 864,952.00 | 4.7% |
| 3) Employee Benefits | | 3000-3999 | 569,863.00 | 638,191.00 | 12.0% |
| 4) Books and Supplies | | 4000-4999 | 279,929.00 | 114,982.00 | -58.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 572,420.00 | 612,545.00 | 7.0% |
| 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 | 220,310.00 | 245,177.00 | 11.3% |
| 9) TOTAL, EXPENDITURES | | | 2,832,970.00 | 2,917,368.00 | 3.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (56,287.00) | (57,849.00) | 2.8% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 56,287.00 | 57,849.00 | 2.8% |
| 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 | | | 56,287.00 | 57,849.00 | 2.8% |

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

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

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 227,021.00 | 372,690.00 | 64.2% |
| TOTAL, FEDERAL REVENUE | | | 227,021.00 | 372,690.00 | 64.2% |
| **OTHER STATE REVENUE** | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 2,130,887.00 | 2,123,553.00 | -0.3% |
| All Other State Revenue | All Other | 8590 | 379,901.00 | 325,008.00 | -14.4% |
| TOTAL, OTHER STATE REVENUE | | | 2,510,788.00 | 2,448,561.00 | -2.5% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 38,874.00 | 38,268.00 | -1.6% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 38,874.00 | 38,268.00 | -1.6% |
| TOTAL, REVENUES | | | 2,776,683.00 | 2,859,519.00 | 3.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 282,066.00 | 354,974.00 | 25.8% |
| 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 | 82,535.00 | 86,547.00 | 4.9% |
| TOTAL, CERTIFICATED SALARIES | | | 364,601.00 | 441,521.00 | 21.1% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 350,741.00 | 388,956.00 | 10.9% |
| Classified Support Salaries | | 2200 | 48,914.00 | 47,142.00 | -3.6% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 61,029.00 | 64,000.00 | 4.9% |
| Clerical, Technical and Office Salaries | | 2400 | 129,995.00 | 130,894.00 | 0.7% |
| Other Classified Salaries | | 2900 | 235,168.00 | 233,960.00 | -0.5% |
| TOTAL, CLASSIFIED SALARIES | | | 825,847.00 | 864,952.00 | 4.7% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 92,168.00 | 115,213.00 | 25.0% |
| PERS | | 3201-3202 | 164,046.00 | 193,731.00 | 18.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 20,449.00 | 26,949.00 | 31.8% |
| Health and Welfare Benefits | | 3401-3402 | 224,358.00 | 219,081.00 | -2.4% |
| Unemployment Insurance | | 3501-3502 | 581.00 | 15,471.00 | 2562.8% |
| Workers' Compensation | | 3601-3602 | 20,400.00 | 20,786.00 | 1.9% |
| OPEB, Allocated | | 3701-3702 | 47,511.00 | 46,610.00 | -1.9% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 350.00 | 350.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 569,863.00 | 638,191.00 | 12.0% |
| **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 | 279,123.00 | 114,982.00 | -58.8% |
| Noncapitalized Equipment | | 4400 | 806.00 | 0.00 | -100.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 279,929.00 | 114,982.00 | -58.9% |

| 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 | 3,700.00 | 11,473.00 | 210.1% |
| Dues and Memberships | | 5300 | 1,175.00 | 905.00 | -23.0% |
| Insurance | | 5400-5450 | 6,502.00 | 6,502.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 55,987.00 | 38,995.00 | -30.3% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 155,184.00 | 154,649.00 | -0.3% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 20,395.00 | 12,474.00 | -38.8% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 325,828.00 | 383,858.00 | 17.8% |
| Communications | | 5900 | 3,649.00 | 3,689.00 | 1.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 572,420.00 | 612,545.00 | 7.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 220,310.00 | 245,177.00 | 11.3% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 220,310.00 | 245,177.00 | 11.3% |
| TOTAL, EXPENDITURES | | | 2,832,970.00 | 2,917,368.00 | 3.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund | | 8911 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 56,287.00 | 57,849.00 | 2.8% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 56,287.00 | 57,849.00 | 2.8% |
| **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** | | | | | |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| 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) | | | 56,287.00 | 57,849.00 | 2.8% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 227,021.00 | 372,690.00 | 64.2% |
| 3) Other State Revenue | | 8300-8599 | 2,510,788.00 | 2,448,561.00 | -2.5% |
| 4) Other Local Revenue | | 8600-8799 | 38,874.00 | 38,268.00 | -1.6% |
| 5) TOTAL, REVENUES | | | 2,776,683.00 | 2,859,519.00 | 3.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 1,404,225.00 | 1,482,452.00 | 5.6% |
| 2) Instruction - Related Services | 2000-2999 | | 239,238.00 | 250,303.00 | 4.6% |
| 3) Pupil Services | 3000-3999 | | 123,027.00 | 87,281.00 | -29.1% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 476,978.00 | 557,022.00 | 16.8% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 220,310.00 | 245,177.00 | 11.3% |
| 8) Plant Services | 8000-8999 | | 369,192.00 | 295,133.00 | -20.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 2,832,970.00 | 2,917,368.00 | 3.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (56,287.00) | (57,849.00) | 2.8% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 56,287.00 | 57,849.00 | 2.8% |
| 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 | | | 56,287.00 | 57,849.00 | 2.8% |

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

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

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 35.00 | 35.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 35.00 | 35.00 | 0.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 35.00 | 35.00 | 0.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 35.00 | 35.00 | 0.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,956.00 | 1,991.00 | 1.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,956.00 | 1,991.00 | 1.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,956.00 | 1,991.00 | 1.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,991.00 | 2,026.00 | 1.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 1,991.00 | 2,026.00 | 1.8% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 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 | 35.00 | 35.00 | 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 | | | 35.00 | 35.00 | 0.0% |
| TOTAL, REVENUES | | | 35.00 | 35.00 | 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 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| 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** | | | | | |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 35.00 | 35.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 35.00 | 35.00 | 0.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 35.00 | 35.00 | 0.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 35.00 | 35.00 | 0.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,956.00 | 1,991.00 | 1.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,956.00 | 1,991.00 | 1.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,956.00 | 1,991.00 | 1.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,991.00 | 2,026.00 | 1.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 1,991.00 | 2,026.00 | 1.8% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 154,216.00 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 154,216.00 | 0.00 | -100.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 131,084.00 | 0.00 | -100.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 131,084.00 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 23,132.00 | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 23,132.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (23,132.00) | 0.00 | -100.0% |

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

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

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| Forest Reserve Funds | | 8260 | 23,132.00 | 0.00 | -100.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 131,084.00 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 154,216.00 | 0.00 | -100.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 154,216.00 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 131,084.00 | 0.00 | -100.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 131,084.00 | 0.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 131,084.00 | 0.00 | -100.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 23,132.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 23,132.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 154,216.00 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 154,216.00 | 0.00 | -100.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 131,084.00 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 131,084.00 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 23,132.00 | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 23,132.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (23,132.00) | 0.00 | -100.0% |

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

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

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 55,000.00 | 55,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 55,000.00 | 55,000.00 | 0.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 55,000.00 | 55,000.00 | 0.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 2,358,553.00 | 400,000.00 | -83.0% |
| 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 | | | 2,358,553.00 | 400,000.00 | -83.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 2,413,553.00 | 455,000.00 | -81.1% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,877,196.00 | 6,290,749.00 | 62.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,877,196.00 | 6,290,749.00 | 62.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,877,196.00 | 6,290,749.00 | 62.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,290,749.00 | 6,745,749.00 | 7.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 6,290,749.00 | 0.00 | -100.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 6,745,749.00 | New |
| 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 |
|---|---|---|---|---|---|
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 55,000.00 | 55,000.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 55,000.00 | 55,000.00 | 0.0% |
| TOTAL, REVENUES | | | 55,000.00 | 55,000.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund/CSSF | | 8912 | 2,358,553.00 | 400,000.00 | -83.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 2,358,553.00 | 400,000.00 | -83.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| 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+e) | | | 2,358,553.00 | 400,000.00 | -83.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 55,000.00 | 55,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 55,000.00 | 55,000.00 | 0.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 55,000.00 | 55,000.00 | 0.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 2,358,553.00 | 400,000.00 | -83.0% |
| 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 | | | 2,358,553.00 | 400,000.00 | -83.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 2,413,553.00 | 455,000.00 | -81.1% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,877,196.00 | 6,290,749.00 | 62.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,877,196.00 | 6,290,749.00 | 62.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,877,196.00 | 6,290,749.00 | 62.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,290,749.00 | 6,745,749.00 | 7.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 6,290,749.00 | 0.00 | -100.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 6,745,749.00 | New |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

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

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 0.00 | 0.00 | 0.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 58,715.00 | 58,715.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 58,715.00 | 58,715.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 58,715.00 | 58,715.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 58,715.00 | 58,715.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 58,715.00 | 58,715.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

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

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

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

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

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| 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% |
| **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 + e) | | | 0.00 | 0.00 | 0.0% |

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

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 0.00 | 0.00 | 0.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 58,715.00 | 58,715.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 58,715.00 | 58,715.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 58,715.00 | 58,715.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 58,715.00 | 58,715.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 58,715.00 | 58,715.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 Estimated Actuals | 2021-22 Budget |
|---|---|---|---|
| 7710 | State School Facilities Projects | 58,715.00 | 58,715.00 |
| Total, Restricted Balance | | 58,715.00 | 58,715.00 |

| Description | Object Codes | 2021-22 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) (D) | 2023-24 Projection (E) |
|---|---|---|---|---|---|---|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5) | | 30,329.02 | 0.00% | 30,329.02 | 0.00% | 30,329.02 |
| (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 | 6,302,442.00 | -1.09% | 6,233,471.50 | -0.51% | 6,201,842.63 |
| 2. Federal Revenues | 8100-8299 | 480,000.00 | 0.00% | 480,000.00 | 0.00% | 480,000.00 |
| 3. Other State Revenues | 8300-8599 | 88,958.00 | 0.00% | 88,958.00 | 0.00% | 88,958.00 |
| 4. Other Local Revenues | 8600-8799 | 3,099,320.00 | 0.00% | 3,099,320.00 | 0.00% | 3,099,320.00 |
| 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 | (262,419.00) | -2.08% | (256,973.00) | 5.35% | (270,720.00) |
| 6. Total (Sum lines A1 thru A5c) | | 9,708,301.00 | -0.65% | 9,644,776.50 | -0.47% | 9,599,400.63 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 2,012,638.00 | | 2,042,827.57 |
| b. Step & Column Adjustment | | | | 30,189.57 | | 30,642.41 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 2,012,638.00 | 1.50% | 2,042,827.57 | 1.50% | 2,073,469.98 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 4,006,637.00 | | 4,066,736.56 |
| b. Step & Column Adjustment | | | | 60,099.56 | | 61,001.05 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 4,006,637.00 | 1.50% | 4,066,736.56 | 1.50% | 4,127,737.61 |
| 3. Employee Benefits | 3000-3999 | 2,605,381.00 | 3.73% | 2,702,561.71 | 7.02% | 2,892,281.54 |
| 4. Books and Supplies | 4000-4999 | 426,693.00 | 3.84% | 443,078.01 | 2.40% | 453,711.88 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,048,850.00 | 3.84% | 1,089,125.84 | 2.40% | 1,115,264.86 |
| 6. Capital Outlay | 6000-6999 | 50,516.00 | 0.00% | 50,516.00 | 0.00% | 50,516.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,137,683.00 | 12.31% | 1,277,781.59 | 1.11% | 1,291,982.57 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (2,941,510.00) | 0.00% | (2,941,510.00) | 0.00% | (2,941,510.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 400,000.00 | -100.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 8,746,888.00 | -0.18% | 8,731,117.28 | 3.81% | 9,063,454.44 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | 961,413.00 | | 913,659.22 | | 535,946.19 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 7,319,214.00 | | 8,280,627.00 | | 9,194,286.22 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 8,280,627.00 | | 9,194,286.22 | | 9,730,232.41 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 1,575,425.00 | | 1,412,948.00 | | 1,047,974.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 1,294,418.19 | | 1,247,831.43 | | 1,281,722.84 |
| 2. Unassigned/Unappropriated | 9790 | 5,410,783.81 | | 6,533,506.79 | | 7,400,535.57 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 8,280,627.00 | | 9,194,286.22 | | 9,730,232.41 |

| 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. County School Service Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 1,294,418.19 | | 1,247,831.43 | | 1,281,722.84 |
| c. Unassigned/Unappropriated | 9790 | 5,410,783.81 | | 6,533,506.79 | | 7,400,535.57 |
| (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) | | 6,705,202.00 | | 7,781,338.22 | | 8,682,258.41 |

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.

LCFF Calculation was completed by appling 5.07% COLA in 21-22, 2.48% in 22-23, and 3.11% in 23-24 per School Services Dartboard. LCFF Calculation was completed with no change in ADA for 22-23 and 23-24 for all programs, except Juvenile Court Schools. ADA for this program was decreased due to inflated ADA in 20-21 due to school closure and reduction in enrollment. Step & Column are anticipated to be approximately 1.5%. Anticipated increases in Benefits include .05% H & W and STRS/PERS Anticipated Increases. Differentiated Assistance estimate is averaged as if no districts were eligible in out years. One-time construction costs have been reduced in out years

| 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) |
|---|---|---|---|---|---|---|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5) | | | | | | |
| (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 | 6,239,408.00 | 0.00% | 6,239,408.00 | 0.00% | 6,239,408.00 |
| 2. Federal Revenues | 8100-8299 | 8,474,010.00 | -14.18% | 7,272,285.00 | 0.00% | 7,272,285.00 |
| 3. Other State Revenues | 8300-8599 | 13,185,166.00 | -7.71% | 12,168,337.00 | 0.00% | 12,168,337.00 |
| 4. Other Local Revenues | 8600-8799 | 9,109,703.00 | 0.00% | 9,109,703.00 | 0.00% | 9,109,703.00 |
| 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 | 262,419.00 | -2.08% | 256,973.00 | 5.35% | 270,720.00 |
| 6. Total (Sum lines A1 thru A5c) | | 37,270,706.00 | -5.97% | 35,046,706.00 | 0.04% | 35,060,453.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 8,480,464.00 | | 8,607,670.96 |
| b. Step & Column Adjustment | | | | 127,206.96 | | 129,115.06 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 8,480,464.00 | 1.50% | 8,607,670.96 | 1.50% | 8,736,786.02 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 6,875,130.00 | | 6,943,881.30 |
| b. Step & Column Adjustment | | | | 68,751.30 | | 69,438.81 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 6,875,130.00 | 1.00% | 6,943,881.30 | 1.00% | 7,013,320.11 |
| 3. Employee Benefits | 3000-3999 | 7,570,246.00 | 3.29% | 7,819,170.83 | 5.70% | 8,264,472.61 |
| 4. Books and Supplies | 4000-4999 | 1,994,249.00 | -53.28% | 931,735.55 | 2.40% | 954,097.21 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 6,253,347.00 | -12.61% | 5,464,962.13 | 2.40% | 5,596,121.22 |
| 6. Capital Outlay | 6000-6999 | 363,509.00 | 0.00% | 363,509.00 | 0.00% | 363,509.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 122,156.00 | 0.00% | 122,156.00 | 0.00% | 122,156.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 2,683,435.00 | -4.89% | 2,552,329.00 | 0.00% | 2,552,329.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 57,849.00 | 0.00% | 57,849.00 | 0.00% | 57,849.00 |
| 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) | | 34,400,385.00 | -4.47% | 32,863,263.77 | 2.43% | 33,660,640.17 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | 2,870,321.00 | | 2,183,442.23 | | 1,399,812.83 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 6,979,106.00 | | 9,849,427.00 | | 12,032,869.23 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 9,849,427.00 | | 12,032,869.23 | | 13,432,682.06 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 9,849,427.00 | | 12,034,732.23 | | 13,434,545.06 |
| 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 | | (1,863.00) | | (1,863.00) |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 9,849,427.00 | | 12,032,869.23 | | 13,432,682.06 |

| 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. County School Service 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.

| 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) |
|---|---|---|---|---|---|---|

Local Revenues - LCFF Calculation for Special Ed and Alt Ed passed through from districts 8710 was calculated per district using 20-21 P-1 ADA . Step & Column are anticipated to be approximately 1.5%. 4xxx's, 5xxx's were increased by SSC Dartboard's CPI. COVID One Time funds Deducted from out years. Anticipated increases in Benefits include .05% H & W and STRS/PERS Anticipated Increases.

| 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) |
|---|---|---|---|---|---|---|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5) | | 30,329.02 | 0.00% | 30,329.02 | 0.00% | 30,329.02 |
| (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 | 12,541,850.00 | -0.55% | 12,472,879.50 | -0.25% | 12,441,250.63 |
| 2. Federal Revenues | 8100-8299 | 8,954,010.00 | -13.42% | 7,752,285.00 | 0.00% | 7,752,285.00 |
| 3. Other State Revenues | 8300-8599 | 13,274,124.00 | -7.66% | 12,257,295.00 | 0.00% | 12,257,295.00 |
| 4. Other Local Revenues | 8600-8799 | 12,209,023.00 | 0.00% | 12,209,023.00 | 0.00% | 12,209,023.00 |
| 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) | | 46,979,007.00 | -4.87% | 44,691,482.50 | -0.07% | 44,659,853.63 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 10,493,102.00 | | 10,650,498.53 |
| b. Step & Column Adjustment | | | | 157,396.53 | | 159,757.47 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 10,493,102.00 | 1.50% | 10,650,498.53 | 1.50% | 10,810,256.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 10,881,767.00 | | 11,010,617.86 |
| b. Step & Column Adjustment | | | | 128,850.86 | | 130,439.86 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 10,881,767.00 | 1.18% | 11,010,617.86 | 1.18% | 11,141,057.72 |
| 3. Employee Benefits | 3000-3999 | 10,175,627.00 | 3.40% | 10,521,732.54 | 6.04% | 11,156,754.15 |
| 4. Books and Supplies | 4000-4999 | 2,420,942.00 | -43.21% | 1,374,813.56 | 2.40% | 1,407,809.09 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 7,302,197.00 | -10.24% | 6,554,087.97 | 2.40% | 6,711,386.08 |
| 6. Capital Outlay | 6000-6999 | 414,025.00 | 0.00% | 414,025.00 | 0.00% | 414,025.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,259,839.00 | 11.12% | 1,399,937.59 | 1.01% | 1,414,138.57 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (258,075.00) | 50.80% | (389,181.00) | 0.00% | (389,181.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 457,849.00 | -87.37% | 57,849.00 | 0.00% | 57,849.00 |
| 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) | | 43,147,273.00 | -3.60% | 41,594,381.05 | 2.72% | 42,724,094.61 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | 3,831,734.00 | | 3,097,101.45 | | 1,935,759.02 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 14,298,320.00 | | 18,130,054.00 | | 21,227,155.45 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 18,130,054.00 | | 21,227,155.45 | | 23,162,914.47 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 9,849,427.00 | | 12,034,732.23 | | 13,434,545.06 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 1,575,425.00 | | 1,412,948.00 | | 1,047,974.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 1,294,418.19 | | 1,247,831.43 | | 1,281,722.84 |
| 2. Unassigned/Unappropriated | 9790 | 5,410,783.81 | | 6,531,643.79 | | 7,398,672.57 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 18,130,054.00 | | 21,227,155.45 | | 23,162,914.47 |

| 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. County School Service Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 1,294,418.19 | | 1,247,831.43 | | 1,281,722.84 |
| c. Unassigned/Unappropriated | 9790 | 5,410,783.81 | | 6,533,506.79 | | 7,400,535.57 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | (1,863.00) | | (1,863.00) |
| 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) | | 6,705,202.00 | | 7,779,475.22 | | 8,680,395.41 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 15.54% | | 18.70% | | 20.32% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | Yes | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| Madera-Mariposa | | | | | | |
| 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) | | 15,074,638.00 | | 15,074,638.00 | | 15,074,638.00 |
| 2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No) | | 43,147,273.00 | | 41,594,381.05 | | 42,724,094.61 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 43,147,273.00 | | 41,594,381.05 | | 42,724,094.61 |
| 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) | | 43,147,273.00 | | 41,594,381.05 | | 42,724,094.61 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details) | | 3% | | 3% | | 3% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 1,294,418.19 | | 1,247,831.43 | | 1,281,722.84 |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details) | | 632,000.00 | | 632,000.00 | | 632,000.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 1,294,418.19 | | 1,247,831.43 | | 1,281,722.84 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

2021-22 July 1 Budget
AVERAGE DAILY ATTENDANCE



| 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) | | | | | | |
| **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)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **5. District Funded County Program ADA** | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. 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)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **7. Adults in Correctional Facilities** | | | | | | |
| **8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)** | | | | | | |

| Description | 2020-21 Estimated Actuals | | | 2021-22 Budget | | |
|---|---|---|---|---|---|---|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| **B. COUNTY OFFICE OF EDUCATION** | | | | | | |
| **1. County Program Alternative Education Grant ADA** | | | | | | |
| a. County Group Home and Institution Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Juvenile Halls, Homes, and Camps | 70.52 | 70.52 | 70.52 | 38.68 | 38.68 | 38.68 |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)** | 70.52 | 70.52 | 70.52 | 38.68 | 38.68 | 38.68 |
| **2. District Funded County Program ADA** | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Special Education-Special Day Class | 289.40 | 289.40 | 289.40 | 289.40 | 289.40 | 289.40 |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| d. Special Education Extended Year | 15.63 | 15.63 | 15.63 | 15.63 | 15.63 | 15.63 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)** | 305.03 | 305.03 | 305.03 | 305.03 | 305.03 | 305.03 |
| **3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)** | 375.55 | 375.55 | 375.55 | 343.71 | 343.71 | 343.71 |
| **4. Adults in Correctional Facilities** | | | | | | |
| **5. County Operations Grant ADA** | 30,329.02 | 30,329.02 | 30,329.02 | 30,329.02 | 30,329.02 | 30,329.02 |
| **6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)** | | | | | | |

| Description | 2020-21 Estimated Actuals | | | 2021-22 Budget | | |
|---|---|---|---|---|---|---|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| **C. CHARTER SCHOOL ADA** | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| **FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.** | | | | | | |
| **1. Total Charter School Regular ADA** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| **2. Charter School County Program Alternative Education ADA** | | | | | | |
| a. County Group Home and Institution Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Juvenile Halls, Homes, and Camps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **3. Charter School Funded County Program ADA** | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.** | | | | | | |
| **5. Total Charter School Regular ADA** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **6. Charter School County Program Alternative Education ADA** | | | | | | |
| a. County Group Home and Institution Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Juvenile Halls, Homes, and Camps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 25.23 | 25.23 | 25.23 | 24.61 | 24.61 | 24.61 |
| **d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)** | 25.23 | 25.23 | 25.23 | 24.61 | 24.61 | 24.61 |
| **7. Charter School Funded County Program ADA** | | | | | | |
| a. County Community Schools | 316.97 | 316.97 | 316.97 | 316.97 | 316.97 | 316.97 |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| **f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)** | 316.97 | 316.97 | 316.97 | 316.97 | 316.97 | 316.97 |
| **8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)** | 342.20 | 342.20 | 342.20 | 341.58 | 341.58 | 341.58 |
| **9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)** | 342.20 | 342.20 | 342.20 | 341.58 | 341.58 | 341.58 |

| | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|---|---|---|---|---|---|---|---|---|---|
| ESTIMATES THROUGH THE MONTH OF | JUNE | | | | | | | | | |
| A. BEGINNING CASH | | | 6,975,784.44 | 4,901,601.58 | 4,520,595.53 | 8,761,020.66 | 7,580,960.96 | 6,261,732.37 | 14,355,012.58 | 11,095,473.54 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 170,180.00 | 170,180.00 | 311,049.00 | 306,324.00 | 306,324.00 | 311,049.00 | 306,324.00 | 306,324.00 |
| Property Taxes | 8020-8079 | | 0.00 | 0.00 | 241,176.42 | 1.89 | 0.00 | 5,155,691.53 | 0.00 | 405,337.33 |
| Miscellaneous Funds | 8080-8099 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Revenue | 8100-8299 | | 30,388.92 | 206,494.38 | 798,153.46 | 0.00 | 36,661.99 | 763,968.31 | 90,424.11 | 227,225.11 |
| Other State Revenue | 8300-8599 | | 413,307.67 | 436,187.51 | 2,089,070.91 | 739,686.77 | 797,874.59 | 743,952.74 | 844,455.03 | 525,668.19 |
| Other Local Revenue | 8600-8799 | | 203,262.90 | 575,327.11 | 953,873.01 | (3,127,670.74) | (687,404.62) | 3,155,685.41 | (50,382.39) | 550,176.77 |
| Interfund Transfers In | 8910-8929 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL RECEIPTS | | | 817,139.49 | 1,388,189.00 | 4,393,322.80 | (2,081,658.08) | 453,455.96 | 10,130,346.99 | 1,190,820.75 | 2,014,731.40 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 382,629.19 | 841,593.50 | 849,119.77 | 859,569.98 | 879,303.88 | 901,417.07 | 849,497.43 | 842,474.67 |
| Classified Salaries | 2000-2999 | | 494,526.12 | 865,885.63 | 886,562.80 | 879,965.58 | 895,106.08 | 893,149.19 | 855,160.34 | 864,676.39 |
| Employee Benefits | 3000-3999 | | 443,515.61 | 831,855.59 | 849,866.27 | 852,254.16 | 852,775.26 | 863,346.59 | 838,353.76 | 827,319.09 |
| Books and Supplies | 4000-4999 | | 3,643.52 | 39,448.60 | 178,463.60 | 214,548.58 | 95,277.02 | 204,802.23 | 183,605.47 | 62,277.59 |
| Services | 5000-5999 | | 794,858.73 | 404,985.68 | 378,616.12 | 279,003.52 | 156,480.04 | 518,974.61 | 439,083.90 | 198,779.56 |
| Capital Outlay | 6000-6599 | | 66.76 | 0.00 | 75,464.12 | 8,183.96 | 251.94 | 20,787.29 | 75,033.85 | 24,978.74 |
| Other Outgo | 7000-7499 | | 0.00 | 474,339.15 | 252,574.12 | 0.00 | 0.00 | 77,821.18 | 0.00 | 261,676.41 |
| Interfund Transfers Out | 7600-7629 | | 0.00 | 8,580.87 | 0.00 | (8,580.87) | 0.00 | 0.00 | 0.00 | 0.00 |
| All Other Financing Uses | 7630-7699 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | | 2,119,239.93 | 3,466,689.02 | 3,470,666.80 | 3,084,944.91 | 2,879,194.22 | 3,480,298.16 | 3,240,734.75 | 3,082,182.45 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | (2,130.00) | (297.20) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 9200-9299 | 12,471,915.24 | 623,816.69 | 1,426,398.70 | 2,917,349.57 | 3,504,159.96 | 747,573.49 | 2,172,324.60 | 39,924.65 | (1,198,707.61) |
| Due From Other Funds | 9310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Stores | 9320 | 2,420.31 | 0.00 | 0.00 | 845.32 | 642.88 | 417.60 | 340.12 | 908.36 | 576.88 |
| Prepaid Expenditures | 9330 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Current Assets | 9340 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Outflows of Resources | 9490 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL | | 12,472,205.55 | 623,519.49 | 1,426,398.70 | 2,918,194.89 | 3,504,802.84 | 747,991.09 | 2,172,664.72 | 40,833.01 | (1,198,130.73) |
| Liabilities and Deferred Inflows | | | | | | | | | | |
| Accounts Payable | 9500-9599 | 5,357,983.98 | 1,395,601.91 | (209,195.94) | (399,574.24) | (481,740.45) | (358,518.58) | 729,433.34 | 1,250,458.05 | (764,317.74) |
| Due To Other Funds | 9610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Loans | 9640 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unearned Revenues | 9650 | (190,580.28) | 0.00 | (61,899.33) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Inflows of Resources | 9690 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL | | 5,167,403.70 | 1,395,601.91 | (271,095.27) | (399,574.24) | (481,740.45) | (358,518.58) | 729,433.34 | 1,250,458.05 | (764,317.74) |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | 9910 | | 0.00 | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 7,304,801.85 | (772,082.42) | 1,697,493.97 | 3,317,769.13 | 3,986,543.29 | 1,106,509.67 | 1,443,231.38 | (1,209,625.04) | (433,812.99) |
| E. NET INCREASE/DECREASE (B - C + D) | | | (2,074,182.86) | (381,006.05) | 4,240,425.13 | (1,180,059.70) | (1,319,228.59) | 8,093,280.21 | (3,259,539.04) | (1,501,264.04) |
| F. ENDING CASH (A + E) | | | 4,901,601.58 | 4,520,595.53 | 8,761,020.66 | 7,580,960.96 | 6,261,732.37 | 14,355,012.58 | 11,095,473.54 | 9,594,209.50 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| ESTIMATES THROUGH THE MONTH OF | JUNE | | | | | | | | |
| A. BEGINNING CASH | | 9,594,209.50 | 11,878,071.43 | 15,938,136.72 | 14,508,984.71 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 311,049.00 | 306,324.00 | 306,324.00 | (336,407.00) | 0.00 | | 2,775,044.00 | 2,775,042.00 |
| Property Taxes | 8020-8079 | 0.00 | 3,402,311.37 | 238,393.58 | 304,755.66 | 19,140.22 | | 9,766,808.00 | 9,766,808.00 |
| Miscellaneous Funds | 8080-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| Federal Revenue | 8100-8299 | 39,160.04 | 182,440.62 | 51,742.60 | 999,236.98 | 5,528,113.48 | | 8,954,010.00 | 8,954,010.00 |
| Other State Revenue | 8300-8599 | 249,669.60 | 1,358,883.50 | 1,320,403.32 | 1,179,997.55 | 2,574,966.62 | | 13,274,124.00 | 13,274,124.00 |
| Other Local Revenue | 8600-8799 | 2,850,315.30 | 3,176,501.10 | (391,380.63) | 2,101,324.92 | 2,899,394.85 | | 12,209,022.99 | 12,209,023.00 |
| Interfund Transfers In | 8910-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 3,450,193.94 | 8,426,460.59 | 1,525,482.87 | 4,248,908.11 | 11,021,615.17 | 0.00 | 46,979,008.99 | 46,979,007.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 843,995.19 | 846,184.52 | 863,516.56 | 1,306,167.87 | 227,632.37 | | 10,493,102.00 | 10,493,102.00 |
| Classified Salaries | 2000-2999 | 850,752.95 | 863,070.59 | 878,923.07 | 1,642,690.62 | 11,297.64 | | 10,881,767.00 | 10,881,767.00 |
| Employee Benefits | 3000-3999 | 841,777.39 | 843,275.04 | 829,021.60 | (229,669.32) | 1,531,935.95 | | 10,175,626.99 | 10,175,627.00 |
| Books and Supplies | 4000-4999 | 86,377.09 | 192,192.13 | 101,809.06 | 643,484.70 | 415,012.41 | | 2,420,942.00 | 2,420,942.00 |
| Services | 5000-5999 | 432,900.03 | 310,750.87 | 270,022.43 | 1,142,786.97 | 1,974,954.54 | | 7,302,197.00 | 7,302,197.00 |
| Capital Outlay | 6000-6599 | 20,880.13 | 17,129.06 | 14,916.42 | 70,030.18 | 86,302.54 | | 414,024.99 | 414,025.00 |
| Other Outgo | 7000-7499 | 38,992.42 | 0.00 | 0.00 | (45,856.37) | (57,782.91) | | 1,001,764.00 | 1,001,764.00 |
| Interfund Transfers Out | 7600-7629 | 0.00 | 0.00 | 0.00 | 457,849.00 | 0.00 | | 457,849.00 | 457,849.00 |
| All Other Financing Uses | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 3,115,675.20 | 3,072,602.21 | 2,958,209.14 | 4,987,483.65 | 4,189,352.54 | 0.00 | 43,147,272.98 | 43,147,273.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 0.00 | 0.00 | 0.00 | (1,832.80) | 2,130.00 | | 0.00 | |
| Accounts Receivable | 9200-9299 | 1,199,249.69 | 1,429.07 | 132,810.92 | (294,414.50) | (12,033,164.89) | | (761,249.66) | |
| Due From Other Funds | 9310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | |
| Stores | 9320 | 1,082.00 | 2,857.24 | 1,193.96 | (6,444.05) | (2,420.31) | | 0.00 | |
| Prepaid Expenditures | 9330 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | |
| Other Current Assets | 9340 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | |
| Deferred Outflows of Resources | 9490 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | |
| SUBTOTAL | | 1,200,331.69 | 4,286.31 | 134,004.88 | (302,691.35) | (12,033,455.20) | 0.00 | (761,249.66) | |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 9500-9599 | (749,011.50) | 1,298,079.40 | 130,430.62 | (3,279,486.38) | (4,191,772.85) | | (5,629,614.36) | |
| Due To Other Funds | 9610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | |
| Current Loans | 9640 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | |
| Unearned Revenues | 9650 | 0.00 | 0.00 | 0.00 | (128,680.95) | 190,580.28 | | 0.00 | |
| Deferred Inflows of Resources | 9690 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | |
| SUBTOTAL | | (749,011.50) | 1,298,079.40 | 130,430.62 | (3,408,167.33) | (4,001,192.57) | 0.00 | (5,629,614.36) | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 1,949,343.19 | (1,293,793.09) | 3,574.26 | 3,105,475.98 | (8,032,262.63) | 0.00 | 4,868,364.70 | |
| E. NET INCREASE/DECREASE (B - C + D) | | 2,283,861.93 | 4,060,065.29 | (1,429,152.01) | 2,366,900.44 | (1,200,000.00) | 0.00 | 8,700,100.71 | 3,831,734.00 |
| F. ENDING CASH (A + E) | | 11,878,071.43 | 15,938,136.72 | 14,508,984.71 | 16,875,885.15 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 15,675,885.15 | |

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

| Percentage Level | County Operations Grant ADA | | |
|---|---|---|---|
| 3.0% | 0 | to | 6,999 |
| 2.0% | 7,000 | to | 59,999 |
| 1.0% | 60,000 | and | over |

County Office ADA (Form A, Estimated Funded ADA column, Line B5): 30,329

**County Office County Operations Grant ADA Standard Percentage Level: 2.0%**

#### 1A-1. Calculating the County Office's County Operations Grant ADA Variances

DATA ENTRY: Enter the County Operations Grant Funded ADA in the Original Budget column for all fiscal years. All other data are extracted or calculated

| Fiscal Year | County Operations Grant Funded ADA<br>Original Budget | Estimated/Unaudited Actuals (Form A, Line B5) | ADA Variance Level (If Budget is greater than Actuals, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2018-19) | 30,405.52 | | 100.0% | Not Met |
| Second Prior Year (2019-20) | 30,318.55 | 30,484.86 | N/A | Met |
| First Prior Year (2020-21) | 30,674.14 | 30,329.02 | 1.1% | Met |

#### 1A-2. Comparison of County Office County Operations Grant ADA to the Standard

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

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

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

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

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

## 1. CRITERION: Average Daily Attendance (continued)

B. STANDARD: Projected ADA for county operated programs for any of the budget year or two subsequent fiscal years has not increased from the historical average from the three prior fiscal years by more than two percent (2%) each year.

### 1B-1. Calculating the County Office's Historical Average Projected ADA for County Operated Programs

DATA ENTRY: All data are extracted or calculated.

| | Average Daily Attendance (Form A, Estimated Actuals, Funded ADA) | | | |
|---|---|---|---|---|
| Fiscal Year | County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d) | District Funded County Program ADA (Form A, Line B2g) | County Operations Grant ADA (Form A, Line B5) | Charter School ADA and Charter Schoo Funded County Program ADA (Form A, Lines C1 and C3f) |
| Third Prior Year (2018-19) | 54.38 | 291.42 | | 0.00 |
| Second Prior Year (2019-20) | 70.52 | 304.22 | 30,484.86 | 0.00 |
| First Prior Year (2020-21) | 70.52 | 305.03 | 30,329.02 | 0.00 |
| Historical Average: | 65.14 | 300.22 | 20,271.29 | 0.00 |

**County Office's County Operated Programs ADA Standard:**

| | | | | |
|---|---|---|---|---|
| **Budget Year (2021-22)** (historical average plus 2%): | **66.44** | **306.22** | **20,676.72** | **0.00** |
| **1st Subsequent Year (2022-23)** (historical average plus 4%): | **67.75** | **312.23** | **21,082.14** | **0.00** |
| **2nd Subsequent year (2023-24)** (historical average plus 6%): | **69.05** | **318.23** | **21,487.57** | **0.00** |

### 1B-2. Calculating the County Office's Projected ADA for County Operated Programs

DATA ENTRY: Budget year data will be extracted from Form A. Enter the remaining data in each of the 1st and 2nd Subsequent Years. If Form MYP exists, County Operations Grant ADA will be extracted for the two subsequent fiscal years.

| | Average Daily Attendance (Form A, Estimated Funded ADA) | | | |
|---|---|---|---|---|
| Fiscal Year | County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d) | District Funded County Program ADA (Form A, Line B2g) | County Operations Grant ADA (Form A, Line B5) | Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f) |
| Budget Year (2021-22) | 38.68 | 305.03 | 30,329.02 | 0.00 |
| 1st Subsequent Year (2022-23) | 38.68 | 305.03 | 30,329.02 | 0.00 |
| 2nd Subsequent Year (2023-24) | 38.68 | 305.03 | 30,329.02 | 0.00 |
| Status: | Met | Met | Not Met | Met |

### 1B-3. Comparison of County Office Projected County Operated Programs ADA to the Standard

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

1a. STANDARD NOT MET - Projected ADA for county operated programs is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes, if any, will be made to bring the projected ADA within the standard.

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

Data is missing from 18-19 Co Op Grant ADA, unable to enter the amount; cell is locked.

## 2. CRITERION: LCFF Revenue

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

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

[1] County offices that are already at or above their LCFF target funding level receive no gap funding. These county offices have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

### 2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.
LCFF Revenue Standard selected: LCFF Revenue

### 2A-1. Calculating the County Office's LCFF Revenue Standard

DATA ENTRY: Section I, enter applicable data for all fiscal years. Section I-a is completed by a county office funded at Target, and Section I-b is completed by a county office funded at Hold Harmless. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data in Step 1a for the two subsequent fiscal years, Step 2b1 for all fiscal years, and Step 2b3 for current year only. All other data are extracted or calculated.

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Due to the full implementation of LCFF, gap funding is no longer applicable. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

**Projected LCFF Revenue**

Select County Office's LCFF revenue funding status:

| | |
|---|---|
| At Target | If status is at target, then COLA amount in Step 2b2 is used in Step 2c in Sections II and III. |
| Hold Harmless | If status is hold harmless, then amount in Step 2c is zero in Sections II and III. |

Status: At Target

| | | Prior Year (2020-21) | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|---|---|
| **I. LCFF Funding** | | | | | |
| a. | COE funded at Target LCFF | | | | |
| a1. | COE Operations Grant | 4,125,713.00 | | | 4,580,278.00 |
| a2. | COE Alternative Education Grant | 1,178,685.00 | | | 864,994.00 |
| b. | COE funded at Hold Harmless LCFF | N/A | N/A | N/A | N/A |
| c. | Charter Funded County Program | | | | |
| c1. | LCFF Entitlement | 0.00 | | | 0.00 |
| d. | Total LCFF (Sum of a or b, and c) | 5,304,398.00 | | 5,281,103.00 | 5,445,272.00 |
| **II. County Operations Grant** | | | | | |
| Step 1 - Change in Population | | | | | |
| a. | ADA (Funded) (Form A, line B5 and Criterion 1B-2) | 30,329.02 | 30,329.02 | 30,329.02 | 30,329.02 |
| b. | Prior Year ADA (Funded) | | 30,329.02 | 30,329.02 | 30,329.02 |
| c. | Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless)) | | 0.00 | 0.00 | 0.00 |
| d. | Percent Change Due to Population (Step 1c divided by Step 1b) | | 0.00% | 0.00% | 0.00% |
| Step 2 - Change in Funding Level | | | | | |
| a. | Prior Year LCFF Funding (Section I-a1 (At Target) or Section I-b (Hold Harmless), prior year column) | | 4,125,713.00 | 4,334,743.00 | 4,442,199.00 |
| b1. | COLA percentage (if COE is at target) | | | | |
| b2. | COLA amount (proxy for purposes of this criterion) | | 0.00 | 0.00 | 0.00 |
| c. | Total Change (Step 2b2 (At Target) or 0 (Hold Harmless)) | | 0.00 | 0.00 | 0.00 |
| d. | Percent Change Due to Funding Level (Step 2c divided by Step 2a) | | 0.00% | 0.00% | 0.00% |

| | | | |
|---|---|---|---|
| Step 3 - Weighted Change in Population and Funding Level | | | |
| a. Percent change in population and funding level (Step 1d plus Step 2d) | 0.00% | | |
| b. LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless)) | 84.12% | | |
| c. Weighted Percent change (Step 3a x Step 3b) | 0.00% | | |

| **III. Alternative Education Grant** | Prior Year (2020-21) | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|---|
| Step 1 - Change in Population | | | | |
| a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2) | 70.52 | 38.68 | 38.68 | 38.68 |
| b. Prior Year ADA (Funded) | | 70.52 | 38.68 | 38.68 |
| c. Difference (Step 1a minus Step 1b) | | (31.84) | 0.00 | 0.00 |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) | | -45.15% | 0.00% | 0.00% |
| Step 2 - Change in Funding Level | | | | |
| a. Prior Year LCFF Funding (Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column) | | 1,178,685.00 | 818,602.00 | 838,904.00 |
| b1. COLA percentage (if COE is at target) (Section II-Step 2b1) | | 0.00% | 0.00% | 0.00% |
| b2. COLA amount (proxy for purposes of this criterion) | | 0.00 | 0.00 | 0.00 |
| c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless)) | | 0.00 | 0.00 | 0.00 |
| d. Percent Change Due to Funding Level (Step 2c divided by Step 2a) | | 0.00% | 0.00% | 0.00% |
| Step 3 - Weighted Change in Population and Funding Level | | | | |
| a. Percent change in population and funding level (Step 1d plus Step 2d) | | -45.15% | 0.00% | 0.00% |
| b. LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless)) | | 15.88% | 15.89% | 15.89% |
| c. Weighted Percent change (Step 3a x Step 3b) | | -7.17% | 0.00% | 0.00% |

| **IV. Charter Funded County Program** | Prior Year (2020-21) | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|---|
| Step 1 - Change in Population | | | | |
| a. ADA (Funded) (Form A, line C3f) | 0.00 | 0.00 | | |
| b. Prior Year ADA (Funded) | | 0.00 | 0.00 | 0.00 |
| c. Difference (Step 1a minus Step 1b) | | 0.00 | 0.00 | 0.00 |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) | | 0.00% | 0.00% | 0.00% |
| Step 2 - Change in Funding Level | | | | |
| a. Prior Year LCFF Funding (Section I-c1, prior year column) | | 0.00 | 0.00 | 0.00 |
| b1. COLA percentage | | | | |
| b2. COLA amount (proxy for purposes of this criterion) | | 0.00 | 0.00 | 0.00 |
| c Percent Change Due to Funding Level (Step 2b2 divided by Step 2a) | | 0.00% | 0.00% | 0.00% |
| Step 3 - Weighted Change in Population and Funding Level | | | | |
| a. Percent change in population and funding level (Step 1d plus Step 2c) | | 0.00% | 0.00% | 0.00% |
| b. LCFF Percent allocation (Section I-c1 divided by Section I-d) | | 0.00% | 0.00% | 0.00% |
| c. Weighted Percent change (Step 3a x Step 3b) | | 0.00% | 0.00% | 0.00% |

| **V. Weighted Change** | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| a. Total weighted percent change (Step 3c in sections II, III and IV) | -7.17% | 0.00% | 0.00% |
| **LCFF Revenue Standard (line V-a, plus/minus 1%):** | **-8.17% to -6.17%** | **-1.00% to 1.00%** | **-1.00% to 1.00%** |

## 2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

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

**Excess Property Tax or Minimum State Aid County Office Projected LCFF Revenue**

| | Prior Year (2020-21) | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|---|
| Projected local property taxes (Form 01, Objects 8021 - 8089) | 9,755,273.00 | 9,766,808.00 | 9,766,808.00 | 9,766,808.00 |
| **Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):** | | **N/A** | **N/A** | **N/A** |

## 2C. Calculating the County Office's Projected Change in LCFF Revenue

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

| | Prior Year (2020-21) | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|---|
| 1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 13,110,649.00 | 12,541,850.00 | 12,541,850.00 | 12,541,850.00 |
| County Office's Projected Change in LCFF Revenue: | | -4.34% | 0.00% | 0.00% |
| **Standard:** | | **-8.17% to -6.17%** | **-1.00% to 1.00%** | **-1.00% to 1.00%** |
| **Status:** | | Not Met | Met | Met |

## 2D. Comparison of County Office LCFF Revenue to the Standard

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

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

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

Assumptions for 2021-22 include a 30% reduction in ADA to Juvenile Court Schools due to a projected decrease in enrollment.

## 3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus five percent.

### 3A. Calculating the County Office's Salaries and Benefits Standard Percentages

DATA ENTRY: All data are extracted or calculated.

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 1. County Office's Change in Funding Level (Criterion 2C): | -4.34% | 0.00% | 0.00% |
| **2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):** | **-9.34% to .66%** | **-5.00% to 5.00%** | **-5.00% to 5.00%** |

### 3B. Calculating the County Office's Projected Change in Salaries and Benefits

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

| Fiscal Year | Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) | Percent Change Over Previous Year | Status |
|---|---|---|---|
| First Prior Year (2020-21) | 30,508,842.00 | | |
| Budget Year (2021-22) | 31,550,496.00 | 3.41% | Not Met |
| 1st Subsequent Year (2022-23) | 32,182,848.93 | 2.00% | Met |
| 2nd Subsequent Year (2023-24) | 33,108,067.87 | 2.87% | Met |

### 3C. Comparison of County Office Change in Salaries and Benefits to the Standard

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

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

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

Salary and benefits for 2021-22 include a change to the CTA salary schedule due to a proposed daily increase of 45 minutes (6.75 hours to 7.5 hours).

## 4. CRITERION: Other Revenues and Expenditures

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

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

### 4A. Calculating the County Office's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 1. County Office's Change in Funding Level (Criterion 2C): | -4.34% | 0.00% | 0.00% |
| **2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):** | **-14.34% to 5.66%** | **-10.00% to 10.00%** | **-10.00% to 10.00%** |
| 3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | -9.34% to .66% | -5.00% to 5.00% | -5.00% to 5.00% |

### 4B. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 4A, Line 3)

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

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

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|---|---|---|---|
| **Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)** | | | |
| First Prior Year (2020-21) | 9,386,115.00 | | |
| Budget Year (2021-22) | 8,954,010.00 | -4.60% | No |
| 1st Subsequent Year (2022-23) | 7,752,285.00 | -13.42% | Yes |
| 2nd Subsequent Year (2023-24) | 7,752,285.00 | 0.00% | No |

**Explanation:** (required if Yes)
All COVID funding removed from Subsequent Years.

| | | | |
|---|---|---|---|
| **Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)** | | | |
| First Prior Year (2020-21) | 12,357,143.00 | | |
| Budget Year (2021-22) | 13,274,124.00 | 7.42% | Yes |
| 1st Subsequent Year (2022-23) | 12,257,295.00 | -7.66% | Yes |
| 2nd Subsequent Year (2023-24) | 12,257,295.00 | 0.00% | No |

**Explanation:** (required if Yes)
Increase in 2021-22 due to In-Person-Instruction (IPI) and Expanded Learning Opporunity (ELO) Grants. Budget for these grants removed from Subsequent Years.

| | | | |
|---|---|---|---|
| **Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)** | | | |
| First Prior Year (2020-21) | 11,634,738.00 | | |
| Budget Year (2021-22) | 12,209,023.00 | 4.94% | Yes |
| 1st Subsequent Year (2022-23) | 12,209,023.00 | 0.00% | No |
| 2nd Subsequent Year (2023-24) | 12,209,023.00 | 0.00% | No |

**Explanation:** (required if Yes)
Increase due to change in coding for SMAA/LEA BOP funding, increase to Special Ed funding transfer due to COLA, and Special Ed Transportation Excess costs (Billback to districts).

| | | | |
|---|---|---|---|
| **Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)** | | | |
| First Prior Year (2020-21) | 2,347,944.00 | | |
| Budget Year (2021-22) | 2,420,942.00 | 3.11% | Yes |
| 1st Subsequent Year (2022-23) | 1,374,813.56 | -43.21% | Yes |
| 2nd Subsequent Year (2023-24) | 1,407,809.09 | 2.40% | No |

**Explanation:** (required if Yes)
Increase to 2021-22 due to COVID funds. These funds have been removed from Subsequent Years.

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

| | | | |
|---|---|---|---|
| First Prior Year (2020-21) | 6,500,438.00 | | |
| Budget Year (2021-22) | 7,302,197.00 | 12.33% | Yes |
| 1st Subsequent Year (2022-23) | 6,554,087.97 | -10.24% | Yes |
| 2nd Subsequent Year (2023-24) | 6,711,386.08 | 2.40% | No |

**Explanation:**
(required if Yes)

Increase to 2021-22 due to COVID funds. These funds have been removed from Subsequent Years.

## 4C. Calculating the County Office's Change in Total Operating Revenues and Expenditures (Section 4A, Line 2)

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Status |
|---|---|---|---|
| **Total Federal, Other State, and Other Local Revenue (Section 4B)** | | | |
| First Prior Year (2020-21) | 33,377,996.00 | | |
| Budget Year (2021-22) | 34,437,157.00 | 3.17% | Met |
| 1st Subsequent Year (2022-23) | 32,218,603.00 | -6.44% | Met |
| 2nd Subsequent Year (2023-24) | 32,218,603.00 | 0.00% | Met |
| **Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)** | | | |
| First Prior Year (2020-21) | 8,848,382.00 | | |
| Budget Year (2021-22) | 9,723,139.00 | 9.89% | Not Met |
| 1st Subsequent Year (2022-23) | 7,928,901.53 | -18.45% | Not Met |
| 2nd Subsequent Year (2023-24) | 8,119,195.17 | 2.40% | Met |

## 4D. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4B if the status in Section 4C is not met; no entry is allowed below.

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

**Explanation:**
Federal Revenue
(linked from 4B
if NOT met)

**Explanation:**
Other State Revenue
(linked from 4B
if NOT met)

**Explanation:**
Other Local Revenue
(linked from 4B
if NOT met)

1b. STANDARD NOT MET - Projected total operating expenditures changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4B above and will also display in explanation box below.

**Explanation:**
Books and Supplies
(linked from 4B
if NOT met)

Increase to 2021-22 due to COVID funds. These funds have been removed from Subsequent Years.

**Explanation:**
Services and Other Exps
(linked from 4B
if NOT met)

Increase to 2021-22 due to COVID funds. These funds have been removed from Subsequent Years.

## 5. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

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

**NOTE:** EC Section 17070.75 requires the county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

| | Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999) | 3% Required Minimum Contribution (Unrestricted Budget times 3%) | Budgeted Contribution [1] to the Ongoing and Major Maintenance Account | Status |
|---|---|---|---|---|
| Ongoing and Major Maintenance/Restricted Maintenance Account | 8,746,888.00 | 262,406.64 | 262,419.00 | Met |

[1] Fund 01, Resource 8150, Objects 8900-8999

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

- [ ] Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
- [ ] Other (explanation must be provided)

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

## 6. CRITERION: Deficit Spending

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

### 6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

| | Third Prior Year (2018-19) | Second Prior Year (2019-20) | First Prior Year (2020-21) |
|---|---|---|---|
| 1. County Office's Available Reserve Amounts (resources 0000-1999) | | | |
| a. Stabilization Arrangements (Funds 01 and 17, Object 9750) | 0.00 | 0.00 | 0.00 |
| b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789) | 1,241,625.00 | 1,337,722.04 | 1,301,646.00 |
| c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 3,848,330.51 | 6,033,181.47 | 4,692,697.00 |
| d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | 0.00 | (12,725.48) | 0.00 |
| e. Available Reserves (Lines 1a through 1d) | 5,089,955.51 | 7,358,178.03 | 5,994,343.00 |
| 2. Expenditures and Other Financing Uses | | | |
| a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 41,787,483.57 | 45,012,830.40 | 43,411,317.00 |
| b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | 13,160,767.27 | 14,060,153.40 | 15,234,676.00 |
| c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b) | 54,948,250.84 | 59,072,983.80 | 58,645,993.00 |
| 3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c) | 9.3% | 12.5% | 10.2% |
| **County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):** | **3.1%** | **4.2%** | **3.4%** |

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

[2] A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

### 6B. Calculating the County Office's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2018-19) | 5,735,413.94 | 12,782,737.66 | N/A | Met |
| Second Prior Year (2019-20) | (1,480,802.44) | 12,940,680.27 | 11.4% | Not Met |
| First Prior Year (2020-21) | (880,874.00) | 11,124,625.00 | 7.9% | Not Met |
| Budget Year (2021-22) (Information only) | 961,413.00 | 8,746,888.00 | | |

### 6C. Comparison of County Office Deficit Spending to the Standard

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

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

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

Deficit spending in 2019-20 year is planned spending for Early Education Center Building Project spending down COP funds received in the Prior Year. Deficit spending in 2020-21 is a planned one-time contribution to Retiree Benefits.

## 7. CRITERION: Fund Balance

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

| Percentage Level [1] | County Office Total Expenditures and Other Financing Uses [2] | | |
|---|---|---|---|
| 1.7% | 0 | to | $6,317,999 |
| 1.3% | $6,318,000 | to | $15,794,999 |
| 1.0% | $15,795,000 | to | $71,078,000 |
| 0.7% | $71,078,001 | and | over |

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

[2] A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

| | |
|---|---|
| County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No: | 43,147,273 |
| **County Office's Fund Balance Standard Percentage Level:** | **1.0%** |

### 7A. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

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

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s): Madera-Mariposa

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223): | 15,074,638.00 | 15,074,638.00 | 15,074,638.00 |

### 7B. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages

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

| Fiscal Year | Unrestricted County School Service Fund Beginning Balance [3] (Form 01, Line F1e, Unrestricted Column) Original Budget | Estimated/Unaudited Actuals | Beginning Fund Balance Variance Level (If overestimated, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2018-19) | 2,961,658.88 | 3,945,475.66 | N/A | Met |
| Second Prior Year (2019-20) | 7,054,401.02 | 9,680,889.60 | N/A | Met |
| First Prior Year (2020-21) | 7,453,694.00 | 8,200,088.00 | N/A | Met |
| Budget Year (2021-22) (Information only) | 7,319,214.00 | | | |

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

### 7C. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard

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

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

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

## 8. CRITERION: Reserves

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

| Percentage Level[3] | County Office Total Expenditures and Other Financing Uses [3] | | |
|---|---|---|---|
| 5% or $71,000 (greater of) | 0 | to | $6,317,999 |
| 4% or $316,000 (greater of) | $6,318,000 | to | $15,794,999 |
| 3% or $632,000 (greater of) | $15,795,000 | to | $71,078,000 |
| 2% or $2,132,000 (greater of) | $71,078,001 | and | over |

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

[2] A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

[3] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 2574, rounded to the nearest thousand.

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No: | 43,147,273 | 41,594,381 | 42,724,095 |
| **County Office's Reserve Standard Percentage Level:** | **3%** | **3%** | **3%** |

### 8A. Calculating the County Office's Reserve Standard

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

| | | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|---|
| 1. | Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 43,147,273.00 | 41,594,381.05 | 42,724,094.61 |
| 2. | Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No) | 15,074,638.00 | 15,074,638.00 | 15,074,638.00 |
| 3. | Total Expenditures and Other Financing Uses (Line A1 plus Line A2) | 43,147,273.00 | 41,594,381.05 | 42,724,094.61 |
| 4. | Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. | Reserve Standard - by Percent (Line A3 times Line A4) | 1,294,418.19 | 1,247,831.43 | 1,281,722.84 |
| 6. | Reserve Standard - by Amount (From percentage level chart above) | 632,000.00 | 632,000.00 | 632,000.00 |
| 7. | **County Office's Reserve Standard (Greater of Line A5 or Line A6)** | **1,294,418.19** | **1,247,831.43** | **1,281,722.84** |

## 8B. Calculating the County Office's Budgeted Reserve Amount

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

| Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9): | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | 0.00 | 0.00 |
| 2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 1,294,418.19 | 1,247,831.43 | 1,281,722.84 |
| 3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 5,410,783.81 | 6,533,506.79 | 7,400,535.57 |
| 4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d) | 0.00 | (1,863.00) | (1,863.00) |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a) | 0.00 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b) | 0.00 | | |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c) | 0.00 | | |
| 8. County Office's Budgeted Reserve Amount (Lines B1 thru B7) | 6,705,202.00 | 7,779,475.22 | 8,680,395.41 |
| 9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3) | 15.54% | 18.70% | 20.32% |
| **County Office's Reserve Standard (Section 8A, Line 7):** | **1,294,418.19** | **1,247,831.43** | **1,281,722.84** |
| Status: | Met | Met | Met |

## 8C. Comparison of County Office Reserve Amount to the Standard

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

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

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

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? No

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

### S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources? No

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

### S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues? No

1b. If Yes, identify the expenditures:

### S4. Contingent Revenues

1a. Does your county office have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? No

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

## S5. Contributions

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

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

Estimate the impact of any capital projects on the county school service fund operational budget.

**County Office's Contributions and Transfers Standard:** **-10.0% to +10.0% or -$20,000 to +$20,000**

### S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

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

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---|---|---|---|---|
| 1a. **Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)** | | | | |
| First Prior Year (2020-21) | (275,630.00) | | | |
| Budget Year (2021-22) | (262,419.00) | (13,211.00) | -4.8% | Met |
| 1st Subsequent Year (2022-23) | (261,934.00) | (485.00) | -0.2% | Met |
| 2nd Subsequent Year (2023-24) | (271,904.00) | 9,970.00 | 3.8% | Met |
| 1b. **Transfers In, County School Service Fund *** | | | | |
| First Prior Year (2020-21) | 23,132.00 | | | |
| Budget Year (2021-22) | 0.00 | (23,132.00) | -100.0% | Not Met |
| 1st Subsequent Year (2022-23) | 0.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2023-24) | 0.00 | 0.00 | 0.0% | Met |
| 1c. **Transfers Out, County School Service Fund *** | | | | |
| First Prior Year (2020-21) | 2,414,840.00 | | | |
| Budget Year (2021-22) | 457,849.00 | (1,956,991.00) | -81.0% | Not Met |
| 1st Subsequent Year (2022-23) | 57,849.00 | (400,000.00) | -87.4% | Not Met |
| 2nd Subsequent Year (2023-24) | 57,849.00 | 0.00 | 0.0% | Met |

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the county school service fund operational budget? No

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

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

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

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

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

1b. NOT MET - The projected transfers in to the county school service fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timelines, for reducing or eliminating the transfers.

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

The projected transfer for 2020-21 is for Forest Reserve funds received to date. These funds have not been budgeted in the subsequent years.

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

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

One-time additional transfer to Retiree Benefits planned for 2020-21. Leaving $400,000 for next year, and 0 subsequent years.

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

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

## S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

1. Does your county office have long-term (multiyear) commitments?
(If No, skip item 2 and sections S6B and S6C) — Yes

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

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2021 |
|---|---|---|---|---|
| Leases | 1 | Special Ed - Transportation Billback to Districts | $122,156 | 119,030 |
| Certificates of Participation | 22,18 | Rental Savings, RD Pass-thru, Faciliy Fees, GF | $1,137,682.32 | 19,954,033 |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

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

| | | | | |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 20,073,063 |

| Type of Commitment (continued) | Prior Year (2020-21) Annual Payment (P & I) | Budget Year (2021-22) Annual Payment (P & I) | 1st Subsequent Year (2022-23) Annual Payment (P & I) | 2nd Subsequent Year (2023-24) Annual Payment (P & I) |
|---|---|---|---|---|
| Leases | 122,156 | 122,156 | 0 | 0 |
| Certificates of Participation | 1,122,082 | 1,137,682 | 1,277,782 | 1,291,983 |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | 199,242 | 168,960 | 168,960 | 168,960 |

Other Long-term Commitments (continued):

| | | | | |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 1,443,480 | 1,428,798 | 1,446,742 | 1,460,943 |
| **Has total annual payment increased over prior year (2020-21)?** | | **No** | **Yes** | **Yes** |

## S6B. Comparison of County Office's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

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

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

Annual Payments are based on current payment schedules - increases are built in.

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

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

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

No

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

**Explanation:**
(required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

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

2. For the county office's OPEB:
   a. Are they lifetime benefits? — Yes
   b. Do benefits continue past age 65? — Yes
   c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

This is a now a closed program. Only individuals employed prior to November 1, 1988 are eleigible for the benefits.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method? — Pay-as-you-go
   b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund

| Self-Insurance Fund | Government Fund |
|---|---|
| 0 | 6,290,749 |

4. OPEB Liabilities

| | |
|---|---|
| a. Total OPEB liability | 18,780,601.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | 0.00 |
| c. Total/Net OPEB liability (Line 4a minus Line 4b) | 18,780,601.00 |
| d. Is total OPEB liability based on the county office's estimate or an actuarial valuation? | Actuarial |
| e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation. | Jun 30, 2020 |

5. OPEB Contributions

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method | 647,311.00 | 647,311.00 | 647,311.00 |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 932,049.00 | 932,049.00 | 932,049.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | 961,090.00 | 979,385.00 | 952,353.00 |
| d. Number of retirees receiving OPEB benefits | 67 | 67 | 67 |

## S7B. Identification of the County Office's Unfunded Liability for Self-Insurance Programs

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

1. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4) — No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| a. Required contribution (funding) for self-insurance programs | | | |
| b. Amount contributed (funded) for self-insurance programs | | | |

## S8. Status of Labor Agreements

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

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

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

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

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

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

| | Prior Year (2nd Interim) (2020-21) | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|---|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 105.0 | 108.0 | 108.0 | 108.0 |

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

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

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

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | | | |
| **One Year Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year | | | |
| or | | | |
| **Multiyear Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

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

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits 103,088

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 6. Amount included for any tentative salary schedule increases | 0 | 0 | 0 |

| Certificated (Non-management) Health and Welfare (H&W) Benefits | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | Capped at $12,000 | Capped at $12,000 | Capped at $12,000 |
| 3. Percent of H&W cost paid by employer | | | |
| 4. Percent projected change in H&W cost over prior year | | | |

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

| Certificated (Non-management) Step and Column Adjustments | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 150,117 | 1.5% Est | 1.5% Est |
| 3. Percent change in step & column over prior year | | | |

| Certificated (Non-management) Attrition (layoffs and retirements) | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 1. Are savings from attrition included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | Yes | Yes | Yes |

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

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

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

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

| | Prior Year (2nd Interim) (2020-21) | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|---|
| Number of classified (non-management) FTE positions | | | | 157.7 |

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

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

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

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | | | |
| **One Year Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year | | | |
| or | | | |
| **Multiyear Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

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

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits 69,062

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 6. Amount included for any tentative salary schedule increases | 0 | 0 | 0 |

| Classified (Non-management) Health and Welfare (H&W) Benefits | **Budget Year** (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | Capped at $13.500 | Capped at $13.500 | Capped at $13.500 |
| 3. Percent of H&W cost paid by employer | | | |
| 4. Percent projected change in H&W cost over prior year | | | |

**Classified (Non-management) Prior Year Settlements**

| | | | |
|---|---|---|---|
| Are any new costs from prior year settlements included in the budget? | No | | |
| If Yes, amount of new costs included in the budget and MYPs | | | |
| If Yes, explain the nature of the new costs: | | | |

| Classified (Non-management) Step and Column Adjustments | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 104,856 | Est 1.5% | Est 1.5% |
| 3. Percent change in step & column over prior year | | | |

| Classified (Non-management) Attrition (layoffs and retirements) | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 1. Are savings from attrition included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | Yes | Yes | Yes |

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

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

## S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees

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

| | Prior Year (2nd Interim) (2020-21) | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|---|
| Number of management, supervisor, and confidential FTE positions | 58.8 | | | 63.8 |

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

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

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Negotiations Not Settled

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

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 4. Amount included for any tentative salary schedule increases | | | |

| **Management/Supervisor/Confidential Health and Welfare (H&W) Benefits** | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | | | |
| 3. Percent of H&W cost paid by employer | | | |
| 4. Percent projected change in H&W cost over prior year | | | Capped |

| **Management/Supervisor/Confidential Step and Column Adjustments** | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes | | Yes |
| 2. Cost of step & column adjustments | | | |
| 3. Percent change in step & column over prior year | | | |

| **Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)** | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 1. Are costs of other benefits included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Total cost of other benefits | | | |
| 3. Percent change in cost of other benefits over prior year | | | |

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

Confirm that the county office of education's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

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

| | |
|---|---|
| 1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year? | Yes |
| 2. Adoption date of the LCAP or an update to the LCAP. | Not Applicable |

## S10. LCAP Expenditures

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

| | |
|---|---|
| Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? | Yes |

## ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

| | | |
|---|---|---|
| **A1.** | Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund? | No |
| **A2.** | Is the system of personnel position control independent from the payroll system? | No |
| **A3.** | Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No) | No |
| **A4.** | Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year? | No |
| **A5.** | Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | No |
| **A6.** | Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees? | No |
| **A7.** | Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to CDE) | No |
| **A8.** | Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | No |

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

**Comments:**
(optional)

## End of County Office Budget Criteria and Standards Review

**SACS2021 Financial Reporting Software - 2021.1.0**
**6/23/2021 8:40:01 AM** **20-10207-0000000**

**July 1 Budget**
**2021-22 Budget**
**Technical Review Checks**

**Madera County Superintendent of Schools** **Madera County**

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

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

# IMPORT CHECKS

# GENERAL LEDGER CHECKS

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

| FUND | RESOURCE | OBJECT | VALUE |
|---|---|---|---|
| 01 | 0000 | 8044 | -35,897.00 |

Explanation:Using Prior Year estimates, which was negative.

# SUPPLEMENTAL CHECKS

# EXPORT CHECKS

Checks Completed.

**SACS2021 Financial Reporting Software - 2021.1.0**
**6/23/2021 8:40:26 AM** **20-10207-0000000**

**July 1 Budget**
**2020-21 Estimated Actuals**
**Technical Review Checks**

**Madera County Superintendent of Schools** **Madera County**

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

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

# IMPORT CHECKS

**CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:** **EXCEPTION**

| ACCOUNT FD - RS - PY - GO - FN - OB | RESOURCE | OBJECT | VALUE |
|---|---|---|---|
| 01-3220-0-0000-0000-9791 | 3220 | 9791 | -12,725.00 |

Explanation:Per CDE guidance, Coronavirus Relief Fund (CRF) Learning Loss Mitigation expenditures allowed in 2019-20. Revenue not reported until 2020-21, and cash not received until the same fiscal year.

# GENERAL LEDGER CHECKS

**EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)**
**EXCEPTION**

| FUND | RESOURCE | FUNCTION | VALUE |
|---|---|---|---|
| 01 | 0000 | 6000 | -22,404.00 |

Explanation:Copiers and vehicle fleet use this coding. Occasionally function 6000 will have a negative total by function due to funds for copiers and vehicles accruing for multiple years in anticipation for the next purchase.

# SUPPLEMENTAL CHECKS

# EXPORT CHECKS

Checks Completed.