



**COLUSA UNIFIED
SCHOOL DISTRICT**

ADOPTED BUDGET

**FISCAL YEAR
2021-2022**

COLUSA UNIFIED SCHOOL DISTRICT
BUDGET ASSUMPTIONS 2021.2022
WITH NARRATIVE SUMMARY

The Colusa Unified School District (CUSD) budget is developed using a zero-based budget model approach. In addition, a portion of the budget is developed to compliment the Local Control and Accountability Plan, which identifies how the District will support the most at risk students that it serves.

INTRODUCTION

As the Board of Education (BOE) considers a positive certification of the proposed budget for 2021.2022, it must recognize that the budget that is being presented is based on Governor Newsom's May Revision; which was presented on May 14, 2021. Should the Legislature approve a budget that is materially different, a revised budget will be presented to the BOE at the appropriate time.

MAY REVISION

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

Significant Changes Since Second Interim Proposition 98 funding is estimated to be \$93.7 billion for 2021-2022. The Local Control Funding Formula (LCFF) COLA for 2021-2022 is projected at 1.7%, compounded with the deferred 2020-2021 COLA of 2.31%, which equates to a 4.05% COLA.

Additional support to alleviate fiscal pressures on LEAs is being proposed, and the May Revision includes \$520 million of Proposition 98 funding for an additional 1.0% increase to the LCFF base. This proposal is only for the LCFF and calculates to a super COLA of 5.07%.

The Governor's budget continues to propose paying off most of the K-12 cash deferrals, leaving an ongoing K-12 deferral balance of \$2.6 billion for 2021-2022. Special Education is projected to be funded with the compounded COLA at 4.05% but not the augmentation in the LCFF proposal. LCFF and Special Education are the only state funded programs to receive both the 2020-2021 and 2021-2022 COLAs. Also included in the May Revision are one-time funding proposals for the following programs: Reopening of Schools, Expanded Learning Time, Universal Transitional Kindergarten Planning Grant, Community Schools, Comprehensive Student Supports, Educator Preparation, Retention, and Training, Child Nutrition, Broadband Accessibility.

Traditional attendance accounting returns in 2021-2022, and school districts with declining enrollment will be able to take advantage of the prior year Average Daily Attendance (ADA) guarantee. For most school districts, 2020-2021 ADA that becomes the prior year, is, in fact, 2019-2020 ADA. The District will monitor enrollment carefully because the additional cushion in 2021-2022 is offset by the recognition of the potential for two years' ADA decline in 2022-2023.

The May Revision includes a proposal to increase the concentration grant component of the LCFF from 50% to 65% of the adjusted base LCFF grant at an estimated ongoing cost of \$1.1 billion.

The additional funds are intended to allow these LEAs to increase the number of staff providing direct services. This proposed increase in funding is not in the District's current projection. If approved by the Legislature, the proposal becomes part of the Budget Act and a revision will be presented to the Board of Education.

GENERAL FUND – FUND 01

UNRESTRICTED REVENUE ASSUMPTIONS

LOCAL CONTROL FUNDING FORMULA (LCFF) OVERVIEW The LCFF is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF has been very complex. The primary cause for this complexity is the State's commitment to ensuring all LEAs are funded at no less than what they received in 2012-2013 with an eight-year cycle to fully fund the LCFF. This is simple in concept but complex in application. Although last year's budget proposal of a 7.92% deficit would have left the LCFF not fully funded, the final budget bill that was signed into law shifted the budget deficit to cash deferrals. The current budget proposal continues to fully fund the LCFF.

The following paragraphs describe the basic components of the formula. The most distinct component is the role and impact of COLA during the transition years. Under the former model, COLAs (and their deficits) played the central role in determining increases in year-over-year funding. Under the LCFF, COLAs are one-step in the formula's calculation that has four driving factors that are: (1) the Average Daily Attendance (ADA); (2) Unduplicated Count of students that qualify for free or reduced lunch, are an English language learner, or are foster youth or homeless; (3) Percentage of Gap Funding; and (4) COLA.

In addition, there are several other factors that are included in the calculation of funding for each school district in the state. For the Colusa Unified School District, some of the factors are calculated but do not apply. For those factors that apply, the most significant are noted.

TK-3 Grade Span Adjustment (GSA) The base grant for the TK-3 grade span increases by an add-on of 10.4%. The intent of this adjustment is to cover the costs associated with smaller class sizes in grades TK-3, to an average by school site of no more than 24:1 (or a locally bargained alternative ratio) at full implementation of the LCFF.

During implementation of the LCFF, and as a condition of receipt of this adjustment, districts are required to either: 1) Have a class size ratio of 24:1 or less at each school site in 2013-2014 and maintain that ratio in the future; 2) Collectively bargain an alternative class size ratio for this grade span, or; 3) Show adequate progress toward meeting the goal of 24:1 each year until full implementation of the LCFF.

For the Colusa Unified School District, the current collective bargaining agreement does not define class size less than the required 24:1. However, actual class size(s) are in the area of approximately 23:1. The target funding associated with this adjustment for the 2021-2022 fiscal year is estimated at \$366,396.

Supplemental and Concentration Grants Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by the district's or charter school's unduplicated count of pupils who are eligible for free and reduced-

price meals, or who are classified as English learners or as foster youth or homeless. The use of these funds is subject to the regulations adopted by the State Board of Education at its January 14, 2014 meeting.

The supplemental grant is equal to 20% of the grade span base grant as increased by the grade-span adjustments of 10.4% in K-3 and 2.6% in 9-12, multiplied by the unduplicated pupil count percentage calculated above.

If the District’s unduplicated pupil count percentage exceeds 55% then the district or charter school will receive a concentration grant. The concentration grant is equal to 50% of the grade span base grant for each applicable grade level, after being increased by the additional adjustments for the K-3 and 9-12 grade span adjustments. For the Colusa Unified School District, its 70.91% unduplicated percentage is expected to generate a concentration grant of 15.91% of its ADA.

The following charts are a result from the LCFF Calculator 2021-2022 Budget Development funding model. The three charts provide data for the variables of target funding, entitlement funding, and minimum proportional percentage.

Chart #1 shows the target calculation of the LCFF including the GSA and Supplemental and Concentration grant funding targets of \$482,161, \$1,886,807, and \$1,058,352 respectively.

Colusa Unified (61598) - 2021.2022 Budget						
LOCAL CONTROL FUNDING FORMULA						2021-22
LCFF ENTITLEMENT CALCULATION						
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		Total
	ADA	Base	Grade Span	Supplemental	Concentration	
Grades TK-3	435.15	\$ 8,092	\$ 842	\$ 1,267	\$ 711	\$ 4,748,235
Grades 4-6	337.94	8,214		1,165	653	3,390,327
Grades 7-8	245.34	8,458		1,200	673	2,534,448
Grades 9-12	453.98	9,802	255	1,426	800	5,576,381
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$12,822,071	\$ 482,161	\$ 1,886,807	\$ 1,058,352	\$16,249,391
NSS Allowance		-				-
TOTAL BASE	<u>1,472.41</u>	<u>\$12,822,071</u>	<u>\$ 482,161</u>	<u>\$ 1,886,807</u>	<u>\$ 1,058,352</u>	<u>\$16,249,391</u>
ADD ONS:						
Targeted Instructional Improvement Block Grant						\$ 72,847
Home-to-School Transportation						45,195
Small School District Bus Replacement Program						-
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF ENTITLEMENT						\$16,367,433

Chart #1 – LCFF Target

In Chart #2, the LCFF Entitlement Calculation, shows an increase in funding of \$693,499 or a 4.42% increase. Note: the overall increase is less than the 5.07% COLA due to the District's unduplicated pupil count dropping from a rate of 73.33% in 2019.2020 to a projected rate in 2021.2022 of 70.91%. As this rate is a three-year average, the District hopes to correct the downward trend when it returns to the standard Free and Reduced Meal Program versus a summer meal program (which has been operating during the pandemic).

LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)			
Change Over Prior Year	4.42%	693,285	\$16,367,433
LCFF Entitlement Per ADA			11,116
Per-ADA Change Over Prior Year	4.42%	471	
Basic Aid Status (school districts only)			Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES			
		Increase	2021-22
State Aid	8.08%	693,499	\$ 9,280,031
Education Protection Account			3,119,653
Property Taxes Net of In-Lieu Transfers	0.00%	-	3,967,749
Charter In-Lieu Taxes	0.00%	-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	4.42%	693,499	\$16,367,433

Chart #2 – LCFF Entitlement

Chart #3 identifies the minimum proportional percentage (MPP) for the budget year and two future years. Note that the funding levels include prior year funding for the EIA program and other funding spent on the targeted populations. As such, the proportionality amount is based on the difference. For fiscal 2021-2022, the MPP amount is \$2,945,159 or 22.14%.

Colusa Unified (61598) - 2021.2022 Budget	05.20.2021		
	2021-22	2022-23	2023-24
LCAP Percentage to Increase or Improve Services			
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 13,304,232	\$ 13,633,902	\$ 14,057,975
Supplemental and Concentration Grant funding in the LCAP year	\$ 2,945,159	\$ 2,918,881	\$ 3,009,672
Percentage to Increase or Improve Services	22.14%	21.41%	21.41%

Chart #3 – Minimum Proportionality Percentage (MPP)

Routine Restricted Maintenance: LEAs no longer have the flexibility to reduce the contribution to the Routine Restricted Maintenance account. Effective with the 2019-2020 fiscal year, the 3% contribution requirement returns. For the Colusa Unified School District, the dollar amount to fund RRM is at a 2% rate, or \$367K, as it has not participated in the Leroy F. Greene Facility Act.

Enrollment / Average Daily Attendance (ADA) Assumption For the 2021-2022 fiscal year, enrollment is anticipated to be flat for budgeting purposes. For the 2020-2021 CBEDS cycle, enrollment had an increase of three (3) students with ADA dropping to a four-year low of 93.35%. Funding for 2021.2022 fiscal year is held harmless and uses the 2019-2020 ADA data. The enrollment to average daily attendance (ADA) is 95.87%, which results in attendance of 1,463.96 in Chart #4 – ADA Assumptions on the following page.

Colusa Unified (61598) - 2021.2022 Budget		05.20.2021		
	2021-22	2022-23	2023-24	
SUMMARY OF LCFF ADA				
Funded LCFF ADA for the Hold Harmless				
Grades TK-3	434.65	434.65	434.65	
Grades 4-6	336.88	336.88	336.88	
Grades 7-8	244.15	244.15	244.15	
Grades 9-12	448.28	448.28	448.28	
Subtotal	1,463.96	1,463.96	1,463.96	
	<i>Current</i>	<i>Current</i>	<i>Current</i>	

Chart #4 – ADA Assumptions

RESTRICTED REVENUE ASSUMPTIONS

Special Education The 2021-2022 May Revision budget proposals for Special Education build on funding augmentations implemented over the past two years.

The base Special Education funding formula is to receive a compounded COLA of 4.05%, reflecting the previously suspended 2020-2021 COLA and the now final 2021-2022 statutory COLA of 1.7%. This increase results in a Special Education base rate of \$650.31 for 2021-2022.

Approximately \$300 million in ongoing Proposition 98 funding for the Special Education Early Intervention Grant is allocated to supplement existing resources, increase the availability of evidence-based services and support school readiness for infants, toddlers, and preschoolers, with a focus on inclusive settings. These funds are restricted and will be allocated to the LEA of residence based on the number of preschool children with exceptional needs using Fall 1 Census data. One-time American Rescue Plan Act funds of \$277.7 million are proposed to supplement existing IDEA funds that are to be distributed via the IDEA permanent formula.

Federal Revenues The current budget model has Federal (and State) revenues that are flowing from fiscal 2020-2021 thru to 2021-2022. There are several funding sources and the carry forward of these dollars is seen in the anticipated spike in restricted fund balance coming into the budget year. The significant funding sources are noted in the following paragraphs.

Elementary and Secondary School Emergency Relief (ESSER III) Fund The American Rescue Plan (ARP) allocated \$122 billion to the ESSER III fund nationwide to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the nation’s students.

- California will receive \$15 billion of these funds and can reserve up to 10%, with a requirement of 7.5% of total state funding for allocation as follows: 5% for interventions to address learning loss, 1% for summer enrichment programs, 1% for comprehensive after-school programs, and ½ of 1.0% for administration.
- A total of \$13.6 billion (90% of the state’s allocation) will be appropriated by the Governor to LEAs in proportion to the amount of Title I, Part A funds each LEA received in fiscal year 2020-2021. LEAs may use these funds to support coronavirus response activities, similar to ESSER II, back to March 13, 2020. These funds must be obligated by September 30, 2024.

- The ARP includes a separate program of Emergency Assistance for Non-Public Schools (EANS) administered by the State. Consequently, LEAs do not provide equitable services under ESSER III provisions.
- The Colusa Unified School District expects to receive \$1,575,083 in ARP funds. Due to the timing of the allocation, the funds are not currently included in the budget model.

Governor’s Emergency Education Relief (GEER II) Fund

The Coronavirus Response and Relief Supplemental Appropriations Act allocated \$4 billion to the GEER fund nationwide.

- California will receive \$341.4 million of these funds.
- A total of \$154 million is to be appropriated by the Governor (through the budget process) for any education purpose (for early education through higher education) related to COVID relief back to March 13, 2020. Funds must be obligated by September 30, 2023.
- The remaining \$187.4 million is to assist nonprofit nonpublic schools through the EANS program. The Governor applies for these funds separately from the rest of GEER II.
- EANS replaces the equitable services requirement found in GEER I, and as such, there is no equitable services requirement for GEER II.
- As of this publishing of the budget model, allocation of GEER II funds were not available.

In-Person Instruction and Expanded Learning Opportunities Grants

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

Estimated allocations were calculated using 2020-2021 P-1 and preliminary CALPADS Fall 1 data and are the basis for the May 2021 apportionment. A final recalculated apportionment will occur in early August based on 2020-2021 P-2 and final CALPADS Fall 1 data, along with IPI reductions. Both IPI and ELO funds are available for expenditure through August 31, 2022.

In-Person Instruction (IPI) Grants

IPI grants are available to school districts, county offices of education (COEs), and classroom-based charter schools and are funded based on a proportionate share of each LEA’s LCFF entitlement. To be eligible for full funding, LEAs must offer in-person instruction, as defined in Education Code Section 43520.5, including hybrid models, by April 1, 2021, for specified student groups. The District has met this requirement.

- Funds are allocated proportionally based on each LEA’s LCFF entitlement as of the 2020-2021 P-2 apportionment certification. The Colusa Unified School District has been allocated \$512,850 from this grant.
- IPI grants may be used for any purpose consistent with providing in-person instruction for any pupil participating in in-person instruction including,

but not limited to: COVID-19 testing, cleaning and disinfection, personal protective equipment, ventilation and other school site upgrades necessary for health and safety, salaries for certificated or classified employees providing in-person instruction or services, and social and mental health support services provided in conjunction with in-person instruction.

Expanded Learning Opportunities (ELO) Grants

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

LEAs must complete the Expanded Learning Opportunities Grant Plan as a condition for receiving an ELO grant. The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before June 1, 2021, and must be submitted to the COE, the CDE, or the chartering authority within five days of adoption, as applicable. The Colusa Unified School District met this obligation at the Board of Education's regularly scheduled meeting on May 17, 2021. The District is expected to receive \$1,129,225 from this grant.

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

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

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

UNRESTRICTED AND RESTRICTED EXPENDITURE ASSUMPTIONS

The Administration is well versed in the task of projecting known costs including personnel costs like step and column movement associated with existing bargaining agreements and other well-established costs and associated inflation trends such as utilities, insurance premiums, consumable materials, existing contracts for services, non-voter approved debt service, etc. The challenge comes in trying to estimate changes in expenditures that are likely and yet not known with certainty, and to build in flexibility for contingencies.

The most significant is the potential future cost(s) that could be associated with the

implementation of the Local Control Accountability Plan (LCAP). These cost(s) will be associated with the requirement to provide increased or improved services associated with the Minimum Proportional Percentage (MPP) requirement. In addition, the District will be responsible for funding previous categorically funded programs such as instructional materials, career technical education, deferred maintenance, and professional development just to name a few.

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

The components of the LCAP for the 2021-2022 LCAP year must be posted as one document assembled in the following order: LCFF Budget Overview for Parents, Annual Update with instructions, LCAP Template (including Plan Summary, Stakeholder Engagement, Goals and Actions, Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students), Expenditure Tables, and LCAP Instructions.

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

Salaries and Benefits The cost of salaries and benefits in the fiscal 2021-2022 Budget are based on actual staffing costs reflective of staff identified in position control. In addition, salary cost increases are budgeted to reflect step and column movements equal to an increase of approximately 1.22%. Substitute, extra pay and professional growth increments are budgeted based on an analysis of 2020-2021 year-to-date data.

In addition to salary, estimated employee benefits will be budgeted as follows:

<i>Certificated Employees</i>		<i>Classified Employees</i>	
STRS	16.92%	PERS	22.91%
Medicare	1.450%	Social Security	6.200%
UI	1.23%	Medicare	1.450%
Workers Comp	2.55%	UI	1.23%
Total Statutory Benefits	22.15%	Workers Comp	2.55%
Health & Welfare (annual)	\$10,504.80	Total Statutory Benefits	34.34%
		Health & Welfare (annual)	\$10,211.52

Retirement Systems The Colusa Unified School District will also be expected to bear some of the cost associated with the unfunded liability in both the CalPERS and the CalSTRS retirement systems. Although the State has made payments to reduce the increase in the employer rates, the upward trend continues. The rates for both retirement systems are on the following page.

CalSTRS Actual and Proposed Rates

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2020-21 Projected
Employer	8.88%	10.73%	12.58%	14.43%	16.28%	17.10%	16.15%	16.92%
State	3.45%	4.89%	6.33%	6.33%	6.33%	6.33%	6.33%	6.33%
Member (2% at 60)	8.15%	9.20%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%
Member (2% at 62)	8.08%	8.56%	9.21%	9.21%	9.21%	9.21%	9.21%	9.21%

CalPERS Actual and Proposed Rates

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 ACTUAL	2020-21 Projected
Employer	11.771	11.847%	13.888%	15.50%	18.062	19.721%	20.70%	22.91%

Multiyear Projections Districts are required by law to project revenues and expenditures for the budget year and the two subsequent fiscal years. To generate such a document, districts rely on a variety of assumptions and sources of information available at the time the projection is created. This projection is known as a Multi-Year Projection (MYP).

The further into the future a projection is made, the greater the likelihood the variables used to create the projection will deviate from assumed values. Subsequent year projections are predicated on trying to forecast variables that are entirely outside the control of the District, including the actions of current and future elected officials and the direction of the global, national and state economy. The implementation of the LCFF has in some ways increased the uncertainty for the District because there are now four (4) distinct components that impact the formula (See LCFF section earlier in this document) and they have a varying impact from district to district.

The COVID-19 pandemic has added an unplanned variable whose magnitude has still to be determined. The current MYP, based on the data provided in the May Revise, takes a somewhat modest approach in assuming that year-over-year funding for the LCFF will continue to benefit from a growth economy. For the District, estimated increases in 2022-2023 and 2023-2024 are \$303,392 and \$514,864 respectively as shown below in Chart #5 – 2021-2022 Budget MYP LCFF Entitlement Calculation.

Colusa Unified (61598) - 2021.2022 Budget		05.20.2021	v.22.1b	v.22.1b
LOCAL CONTROL FUNDING FORMULA		2022-23		2023-24
LCFF ENTITLEMENT		\$16,670,825		\$17,185,689
LCFF SOURCES INCLUDING EXCESS TAXES		2022-23		2023-24
		Increase		Increase
State Aid	3.27%	303,392	\$ 9,583,423	514,864
Education Protection Account			3,119,653	3,119,653
Property Taxes Net of In-Lieu Transfers	0.00%	-	3,967,749	3,967,749
Charter In-Lieu Taxes	0.00%	-	-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental)	1.85%	303,392	\$16,670,825	\$17,185,689

CHART #5 – 2021-2022 BUDGET MYP LCFF ENTITLEMENT CALCULATION

Although a moderate MYP, this projection is not a worst-case scenario as there is the possibility of future funding reductions by the State. Concerns over the potential of inflation have been a topic of discussion at the State and Federal level. As the current year budget cycle continues to evolve, the Board of Education will be presented with updated scenarios on what future funding may look like and its impact on future budgets.

For purposes of adoption of the 2021-2022 Budget, the MYP follows the funding model and assumes that future growth in expenditure of 2% per annum. For restricted dollars, there is a

significant deficit in 2021-2022. This is the result of the one-time Federal and State dollars being spent down. In the past budget cycle, the MYP would assume a *best*-case scenario. As noted above, the MYP has been calculated to illustrate more of a “middle of the road” so that risk(s) can be highlighted. The MYP is shown on the chart below: Chart #6 – 2021-2022 Budget MYP.

	<u>2021/2022</u>		<u>2022/2023</u>		<u>2023/2024</u>	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Total Revenues	\$16,830,938	\$ 1,600,261	\$17,243,861	\$1,631,780	\$17,271,594	\$1,672,286
Total Expenditures / Uses / Sources	16,486,738	2,608,264	16,743,176	1,714,057	17,007,849	1,728,946
Net Increase/Decrease	\$ 344,200	\$ (1,008,003)	\$ 500,685	\$ (82,277)	\$ 263,745	\$ (56,660)
Beginning Fund Balance	3,422,422	1,603,337	3,766,622	595,334	4,267,307	513,057
Ending Fund Balance	\$ 3,766,622	\$ 595,334	\$ 4,267,307	\$ 513,057	\$ 4,531,052	\$ 456,397

Est. Funded Increase @ 5.07% *Est. Funded Increase @ 2.48%*

CHART #6 – 2021-2022 BUDGET MYP

STATEMENT OF EXCESS RESERVES

The annual requirement for a Statement of Excess Reserves can be found as Exhibit A attached to this narrative. The reserve identifies any assigned or unassigned/unappropriated balances. For fiscal 2020-2021, the amount in excess of the 3% reserve level is that amount that increases the reserve to match BP3461 which is a 5.0% reserve, and other assignments.

GENERAL FUND CONCLUSION

What a difference a year makes! At this time last year, the District was expecting a reduction in revenues of close to 8%. A year later, the District sees an increase in LCFF funding of 4.42%. Because of this swing, the District's fiscal position is again solid. There is an increase in overall fund balance, but the Board of Education must be cognizant that the restricted dollars are one-time in nature and have to be spent in the next couple of budget cycles. Just as quickly as one-time dollars help the District maintain solvency, those same dollars create the next potential funding cliff once they are gone.

The risk to the District’s fiscal solvency rides with the swing of the economy. As the pendulum will swung in either fiscal direction, the District must be capable of responding. This is accomplished by having plans in place that are flexible, adaptable, and understood by all that they are based on a moment in time and subject to change. The District must be thoughtful in its actions as it recognizes the impacts of economic shifts.

ALL OTHER FUNDS

CAFETERIA – FUND 13

REVENUE ASSUMPTIONS

Federal revenue was budgeted based on historical participation data prior to the impact of COVID-19. Likewise, State and Local revenues were adjusted based on historical participation prior to COVID-19. Revenues and contributions are expected to total \$745,500.

EXPENDITURE ASSUMPTIONS

Expenditures were projected based on historical participation. Expenses were adjusted to compensate for fluctuation in revenues and services being provided. Expenditures are expected to be \$744,813, leaving the fund balanced.

BUILDING FUND – FUND 21

REVENUE ASSUMPTIONS

The Building Fund is added to the budget this year as it is where the proceeds from the solar project financing will be recorded. The proceeds were received in June of 2020, so revenues for the 2021-2022 budget are zero.

EXPENDITURE ASSUMPTIONS

Expenditures are assumed to match the net proceeds of the project financing, or \$2,536,484. The expectation is that by the end of the fiscal year, the fund will have a balance of zero.

CAPITAL FACILITIES – FUND 25

The payment of developer fees are accumulated in Fund 25. The district uses these funds to pay for new facility needs as well as the modernization of existing facilities. The fund has a projected beginning fund balance of \$256,273. Currently, there are no long-term debt obligations made from this fund.

REVENUE ASSUMPTIONS

The budgeted revenue for developer fees to be collected this year is \$100,000.

EXPENDITURE ASSUMPTIONS

The projects this year are limited to MOT summer projects at an estimated cost of \$125,000.

END –BUDGET ASSUMPTIONS – CUSD – 2020-2021

GENERAL FUND

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	15,611,905.00	0.00	15,611,905.00	16,367,433.00	0.00	16,367,433.00	4.8%
2) Federal Revenue		8100-8299	0.00	2,600,305.00	2,600,305.00	0.00	329,339.00	329,339.00	-87.3%
3) Other State Revenue		8300-8599	285,696.00	3,149,844.00	3,435,540.00	282,677.00	1,270,922.00	1,553,599.00	-54.8%
4) Other Local Revenue		8600-8799	114,649.00	60,610.00	175,259.00	180,828.00	0.00	180,828.00	3.2%
5) TOTAL, REVENUES			16,012,250.00	5,810,759.00	21,823,009.00	16,830,938.00	1,600,261.00	18,431,199.00	-15.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	6,952,332.00	234,763.00	7,187,095.00	6,929,241.00	115,901.00	7,045,142.00	-2.0%
2) Classified Salaries		2000-2999	2,038,102.00	590,962.00	2,629,064.00	2,089,105.00	567,141.00	2,656,246.00	1.0%
3) Employee Benefits		3000-3999	3,297,606.00	951,514.00	4,249,120.00	3,585,162.00	1,005,500.00	4,590,662.00	8.0%
4) Books and Supplies		4000-4999	394,425.00	1,370,939.00	1,765,364.00	438,745.00	774,345.00	1,213,090.00	-31.3%
5) Services and Other Operating Expenditures		5000-5999	735,720.00	1,095,451.00	1,831,171.00	1,353,636.00	653,329.00	2,006,965.00	9.6%
6) Capital Outlay		6000-6999	126,157.00	550,082.00	676,239.00	103,228.00	0.00	103,228.00	-84.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	1,222,699.00	1,222,699.00	0.00	1,459,669.00	1,459,669.00	19.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(108,970.00)	69,970.00	(39,000.00)	(59,712.00)	59,712.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			13,435,372.00	6,086,380.00	19,521,752.00	14,439,405.00	4,635,597.00	19,075,002.00	-2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			2,576,878.00	(275,621.00)	2,301,257.00	2,391,533.00	(3,035,336.00)	(643,803.00)	-128.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	197,355.00	0.00	197,355.00	20,000.00	0.00	20,000.00	-89.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,787,423.00)	1,787,423.00	0.00	(2,027,333.00)	2,027,333.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,984,778.00)	1,787,423.00	(197,355.00)	(2,047,333.00)	2,027,333.00	(20,000.00)	-89.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			592,100.00	1,511,802.00	2,103,902.00	344,200.00	(1,008,003.00)	(663,803.00)	-131.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,830,322.00	91,535.00	2,921,857.00	3,422,422.00	1,603,337.00	5,025,759.00	72.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,830,322.00	91,535.00	2,921,857.00	3,422,422.00	1,603,337.00	5,025,759.00	72.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,830,322.00	91,535.00	2,921,857.00	3,422,422.00	1,603,337.00	5,025,759.00	72.0%
2) Ending Balance, June 30 (E + F1e)			3,422,422.00	1,603,337.00	5,025,759.00	3,766,622.00	595,334.00	4,361,956.00	-13.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,350.00	0.00	30,350.00	30,350.00	0.00	30,350.00	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	1,603,337.00	1,603,337.00	0.00	595,334.00	595,334.00	-62.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	2,469,210.00	0.00	2,469,210.00	2,781,522.00	0.00	2,781,522.00	12.6%
Set Aside for Technology	0000	9780				1,411,622.00		1,411,622.00	
Set Aside for Vehicles	0000	9780				677,301.00		677,301.00	
Set Aside for Curriculum	0000	9780				692,599.00		692,599.00	
Set Aside for Technology	0000	9780	1,253,124.00		1,253,124.00				
Set Aside for Vehicles	0000	9780	601,253.00		601,253.00				
Set Aside for Curriculum	0000	9780	563,912.00		563,912.00				
Set Aside for Curriculum	1100	9780	50,921.00		50,921.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	922,862.00	0.00	922,862.00	954,750.00	0.00	954,750.00	3.5%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,252,471.99	(603,431.93)	2,649,040.06				
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	30,350.00	0.00	30,350.00				
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			3,282,821.99	(603,431.93)	2,679,390.06				
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	316,946.93	0.00	316,946.93				
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			316,946.93	0.00	316,946.93				
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			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(G9 + H2) - (I6 + J2)			2,965,875.06	(603,431.93)	2,362,443.13				

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	8,619,953.00	0.00	8,619,953.00	9,280,031.00	0.00	9,280,031.00	7.7%
Education Protection Account State Aid - Current Year		8012	3,119,867.00	0.00	3,119,867.00	3,119,653.00	0.00	3,119,653.00	0.0%
State Aid - Prior Years		8019	(95,664.00)	0.00	(95,664.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	17,204.00	0.00	17,204.00	17,204.00	0.00	17,204.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	3,489,554.00	0.00	3,489,554.00	3,489,554.00	0.00	3,489,554.00	0.0%
Unsecured Roll Taxes		8042	365,361.00	0.00	365,361.00	365,361.00	0.00	365,361.00	0.0%
Prior Years' Taxes		8043	9,075.00	0.00	9,075.00	9,075.00	0.00	9,075.00	0.0%
Supplemental Taxes		8044	84,931.00	0.00	84,931.00	84,931.00	0.00	84,931.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	1,624.00	0.00	1,624.00	1,624.00	0.00	1,624.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			15,611,905.00	0.00	15,611,905.00	16,367,433.00	0.00	16,367,433.00	4.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			15,611,905.00	0.00	15,611,905.00	16,367,433.00	0.00	16,367,433.00	4.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	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		233,369.00	233,369.00		210,571.00	210,571.00	-9.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		36,670.00	36,670.00		36,105.00	36,105.00	-1.5%
Title III, Part A, Immigrant Student Program	4201	8290		3,367.00	3,367.00		3,350.00	3,350.00	-0.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		54,340.00	54,340.00		54,340.00	54,340.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		17,260.00	17,260.00		16,140.00	16,140.00	-6.5%
Career and Technical Education	3500-3599	8290		9,025.00	9,025.00		8,833.00	8,833.00	-2.1%
All Other Federal Revenue	All Other	8290	0.00	2,246,274.00	2,246,274.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	2,600,305.00	2,600,305.00	0.00	329,339.00	329,339.00	-87.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	60,786.00	0.00	60,786.00	61,877.00	0.00	61,877.00	1.8%
Lottery - Unrestricted and Instructional Materials		8560	224,910.00	79,380.00	304,290.00	220,800.00	72,128.00	292,928.00	-3.7%
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		296,168.00	296,168.00		296,135.00	296,135.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		244,761.00	244,761.00		70,814.00	70,814.00	-71.1%
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	0.00	2,529,535.00	2,529,535.00	0.00	831,845.00	831,845.00	-67.1%
TOTAL, OTHER STATE REVENUE			285,696.00	3,149,844.00	3,435,540.00	282,677.00	1,270,922.00	1,553,599.00	-54.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	30,000.00	0.00	30,000.00	New
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	0.00	20,500.00	20,500.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	114,649.00	40,110.00	154,759.00	150,828.00	0.00	150,828.00	-2.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			114,649.00	60,610.00	175,259.00	180,828.00	0.00	180,828.00	3.2%
TOTAL, REVENUES			16,012,250.00	5,810,759.00	21,823,009.00	16,830,938.00	1,600,261.00	18,431,199.00	-15.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	5,918,732.00	197,734.00	6,116,466.00	5,814,734.00	115,901.00	5,930,635.00	-3.0%
Certificated Pupil Support Salaries		1200	287,550.00	0.00	287,550.00	308,654.00	0.00	308,654.00	7.3%
Certificated Supervisors' and Administrators' Salaries		1300	689,316.00	0.00	689,316.00	753,939.00	0.00	753,939.00	9.4%
Other Certificated Salaries		1900	56,734.00	37,029.00	93,763.00	51,914.00	0.00	51,914.00	-44.6%
TOTAL, CERTIFICATED SALARIES			6,952,332.00	234,763.00	7,187,095.00	6,929,241.00	115,901.00	7,045,142.00	-2.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	282,924.00	287,483.00	570,407.00	286,849.00	288,758.00	575,607.00	0.9%
Classified Support Salaries		2200	751,200.00	143,175.00	894,375.00	758,827.00	146,286.00	905,113.00	1.2%
Classified Supervisors' and Administrators' Salaries		2300	225,964.00	123,267.00	349,231.00	232,463.00	132,097.00	364,560.00	4.4%
Clerical, Technical and Office Salaries		2400	627,809.00	0.00	627,809.00	653,992.00	0.00	653,992.00	4.2%
Other Classified Salaries		2900	150,205.00	37,037.00	187,242.00	156,974.00	0.00	156,974.00	-16.2%
TOTAL, CLASSIFIED SALARIES			2,038,102.00	590,962.00	2,629,064.00	2,089,105.00	567,141.00	2,656,246.00	1.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,203,902.00	698,389.00	1,902,291.00	1,155,636.00	759,786.00	1,915,422.00	0.7%
PERS		3201-3202	411,384.00	110,693.00	522,077.00	419,389.00	115,187.00	534,576.00	2.4%
OASDI/Medicare/Alternative		3301-3302	246,486.00	47,645.00	294,131.00	251,746.00	42,621.00	294,367.00	0.1%
Health and Welfare Benefits		3401-3402	992,608.00	74,217.00	1,066,825.00	1,214,262.00	62,821.00	1,277,083.00	19.7%
Unemployment Insurance		3501-3502	4,319.00	405.00	4,724.00	103,570.00	7,862.00	111,432.00	2258.8%
Workers' Compensation		3601-3602	206,464.00	18,868.00	225,332.00	211,953.00	15,714.00	227,667.00	1.0%
OPEB, Allocated		3701-3702	210,000.00	0.00	210,000.00	200,000.00	0.00	200,000.00	-4.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	22,443.00	1,297.00	23,740.00	28,606.00	1,509.00	30,115.00	26.9%
TOTAL, EMPLOYEE BENEFITS			3,297,606.00	951,514.00	4,249,120.00	3,585,162.00	1,005,500.00	4,590,662.00	8.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	115,197.00	115,197.00	15,100.00	90,460.00	105,560.00	-8.4%
Books and Other Reference Materials		4200	0.00	61,123.00	61,123.00	14,000.00	0.00	14,000.00	-77.1%
Materials and Supplies		4300	299,135.00	995,442.00	1,294,577.00	350,435.00	683,885.00	1,034,320.00	-20.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	95,290.00	199,177.00	294,467.00	59,210.00	0.00	59,210.00	-79.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			394,425.00	1,370,939.00	1,765,364.00	438,745.00	774,345.00	1,213,090.00	-31.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	16,956.00	20,021.00	36,977.00	62,850.00	67,511.00	130,361.00	252.5%
Dues and Memberships		5300	2,397.00	0.00	2,397.00	0.00	0.00	0.00	-100.0%
Insurance		5400 - 5450	293,750.00	0.00	293,750.00	334,750.00	0.00	334,750.00	14.0%
Operations and Housekeeping Services		5500	423,350.00	0.00	423,350.00	433,891.00	0.00	433,891.00	2.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	102,510.00	31,000.00	133,510.00	91,500.00	33,000.00	124,500.00	-6.7%
Transfers of Direct Costs		5710	(663,905.00)	663,905.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	462,379.00	380,525.00	842,904.00	426,145.00	552,818.00	978,963.00	16.1%
Communications		5900	98,283.00	0.00	98,283.00	4,500.00	0.00	4,500.00	-95.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			735,720.00	1,095,451.00	1,831,171.00	1,353,636.00	653,329.00	2,006,965.00	9.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	126,157.00	550,082.00	676,239.00	103,228.00	0.00	103,228.00	-84.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			126,157.00	550,082.00	676,239.00	103,228.00	0.00	103,228.00	-84.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	1,222,699.00	1,222,699.00	0.00	1,459,669.00	1,459,669.00	19.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	1,222,699.00	1,222,699.00	0.00	1,459,669.00	1,459,669.00	19.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(69,970.00)	69,970.00	0.00	(59,712.00)	59,712.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(39,000.00)	0.00	(39,000.00)	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(108,970.00)	69,970.00	(39,000.00)	(59,712.00)	59,712.00	0.00	-100.0%
TOTAL, EXPENDITURES			13,435,372.00	6,086,380.00	19,521,752.00	14,439,405.00	4,635,597.00	19,075,002.00	-2.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	197,355.00	0.00	197,355.00	20,000.00	0.00	20,000.00	-89.9%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			197,355.00	0.00	197,355.00	20,000.00	0.00	20,000.00	-89.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,787,423.00)	1,787,423.00	0.00	(2,027,333.00)	2,027,333.00	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			(1,787,423.00)	1,787,423.00	0.00	(2,027,333.00)	2,027,333.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,984,778.00)	1,787,423.00	(197,355.00)	(2,047,333.00)	2,027,333.00	(20,000.00)	-89.9%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	15,611,905.00	0.00	15,611,905.00	16,367,433.00	0.00	16,367,433.00	4.8%
2) Federal Revenue		8100-8299	0.00	2,600,305.00	2,600,305.00	0.00	329,339.00	329,339.00	-87.3%
3) Other State Revenue		8300-8599	285,696.00	3,149,844.00	3,435,540.00	282,677.00	1,270,922.00	1,553,599.00	-54.8%
4) Other Local Revenue		8600-8799	114,649.00	60,610.00	175,259.00	180,828.00	0.00	180,828.00	3.2%
5) TOTAL, REVENUES			16,012,250.00	5,810,759.00	21,823,009.00	16,830,938.00	1,600,261.00	18,431,199.00	-15.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		8,376,143.00	4,106,960.00	12,483,103.00	9,017,741.00	2,518,362.00	11,536,103.00	-7.6%
2) Instruction - Related Services	2000-2999		1,025,636.00	182,693.00	1,208,329.00	1,273,104.00	99,324.00	1,372,428.00	13.6%
3) Pupil Services	3000-3999		880,480.00	20,110.00	900,590.00	951,206.00	0.00	951,206.00	5.6%
4) Ancillary Services	4000-4999		194,982.00	0.00	194,982.00	194,207.00	0.00	194,207.00	-0.4%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,641,674.00	127,686.00	1,769,360.00	1,734,996.00	83,529.00	1,818,525.00	2.8%
8) Plant Services	8000-8999		1,316,457.00	426,232.00	1,742,689.00	1,268,151.00	474,713.00	1,742,864.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	1,222,699.00	1,222,699.00	0.00	1,459,669.00	1,459,669.00	19.4%
10) TOTAL, EXPENDITURES			13,435,372.00	6,086,380.00	19,521,752.00	14,439,405.00	4,635,597.00	19,075,002.00	-2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,576,878.00	(275,621.00)	2,301,257.00	2,391,533.00	(3,035,336.00)	(643,803.00)	-128.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	197,355.00	0.00	197,355.00	20,000.00	0.00	20,000.00	-89.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,787,423.00)	1,787,423.00	0.00	(2,027,333.00)	2,027,333.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,984,778.00)	1,787,423.00	(197,355.00)	(2,047,333.00)	2,027,333.00	(20,000.00)	-89.9%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			592,100.00	1,511,802.00	2,103,902.00	344,200.00	(1,008,003.00)	(663,803.00)	-131.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,830,322.00	91,535.00	2,921,857.00	3,422,422.00	1,603,337.00	5,025,759.00	72.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,830,322.00	91,535.00	2,921,857.00	3,422,422.00	1,603,337.00	5,025,759.00	72.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,830,322.00	91,535.00	2,921,857.00	3,422,422.00	1,603,337.00	5,025,759.00	72.0%
2) Ending Balance, June 30 (E + F1e)			3,422,422.00	1,603,337.00	5,025,759.00	3,766,622.00	595,334.00	4,361,956.00	-13.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,350.00	0.00	30,350.00	30,350.00	0.00	30,350.00	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	1,603,337.00	1,603,337.00	0.00	595,334.00	595,334.00	-62.9%
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)									
Set Aside for Technology	0000	9780				1,411,622.00		1,411,622.00	
Set Aside for Vehicles	0000	9780				677,301.00		677,301.00	
Set Aside for Curriculum	0000	9780				692,599.00		692,599.00	
Set Aside for Technology	0000	9780	1,253,124.00		1,253,124.00				
Set Aside for Vehicles	0000	9780	601,253.00		601,253.00				
Set Aside for Curriculum	0000	9780	563,912.00		563,912.00				
Set Aside for Curriculum	1100	9780	50,921.00		50,921.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	922,862.00	0.00	922,862.00	954,750.00	0.00	954,750.00	3.5%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
3212	Elementary and Secondary School Relief II (ESSER II) Fund	402,355.00	19,023.00
7311	Classified School Employee Professional Development Block Grant	9,004.00	4.00
7388	SB 117 COVID-19 LEA Response Funds	23,457.00	23,457.00
7425	Expanded Learning Opportunities (ELO) Grant	1,021,202.00	459,542.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	108,023.00	54,012.00
8100	Routine Repair & Maintenance (RRRMF: Education Code Section 171	4,000.00	4,000.00
9010	Other Restricted Local	35,296.00	35,296.00
Total, Restricted Balance		1,603,337.00	595,334.00

OTHER FUNDS

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	420,000.00	600,000.00	42.9%
3) Other State Revenue		8300-8599	32,000.00	50,000.00	56.3%
4) Other Local Revenue		8600-8799	4,230.00	75,500.00	1684.9%
5) TOTAL, REVENUES			456,230.00	725,500.00	59.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	296,777.00	308,963.00	4.1%
3) Employee Benefits		3000-3999	123,901.00	162,223.00	30.9%
4) Books and Supplies		4000-4999	314,388.00	253,000.00	-19.5%
5) Services and Other Operating Expenditures		5000-5999	21,699.00	20,626.00	-4.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	39,000.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			795,765.00	744,812.00	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(339,535.00)	(19,312.00)	-94.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	197,355.00	20,000.00	-89.9%
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			197,355.00	20,000.00	-89.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(142,180.00)	688.00	-100.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	166,414.00	24,234.00	-85.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			166,414.00	24,234.00	-85.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			166,414.00	24,234.00	-85.4%
2) Ending Balance, June 30 (E + F1e)					
			24,234.00	24,922.00	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	24,234.00	0.00	-100.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	24,922.00	New
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	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	(35,417.97)		
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	25,972.99		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(9,444.98)		
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	313.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			313.18		
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)			(9,758.16)		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	420,000.00	600,000.00	42.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			420,000.00	600,000.00	42.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	32,000.00	50,000.00	56.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			32,000.00	50,000.00	56.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	500.00	New
Food Service Sales		8634	730.00	72,000.00	9763.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,500.00	3,000.00	-14.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,230.00	75,500.00	1684.9%
TOTAL, REVENUES			456,230.00	725,500.00	59.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	221,295.00	227,897.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	75,482.00	81,066.00	7.4%
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			296,777.00	308,963.00	4.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	62,959.00	67,769.00	7.6%
OASDI/Medicare/Alternative		3301-3302	22,298.00	21,864.00	-1.9%
Health and Welfare Benefits		3401-3402	31,198.00	61,391.00	96.8%
Unemployment Insurance		3501-3502	146.00	3,523.00	2313.0%
Workers' Compensation		3601-3602	6,826.00	7,107.00	4.1%
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	474.00	569.00	20.0%
TOTAL, EMPLOYEE BENEFITS			123,901.00	162,223.00	30.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	26,600.00	26,000.00	-2.3%
Noncapitalized Equipment		4400	3,788.00	9,000.00	137.6%
Food		4700	284,000.00	218,000.00	-23.2%
TOTAL, BOOKS AND SUPPLIES			314,388.00	253,000.00	-19.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	50.00	500.00	900.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	9,700.00	-3.0%
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	10,149.00	8,426.00	-17.0%
Communications		5900	1,500.00	2,000.00	33.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,699.00	20,626.00	-4.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	39,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			39,000.00	0.00	-100.0%
TOTAL, EXPENDITURES			795,765.00	744,812.00	-6.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	197,355.00	20,000.00	-89.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			197,355.00	20,000.00	-89.9%
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)			197,355.00	20,000.00	-89.9%

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	420,000.00	600,000.00	42.9%
3) Other State Revenue		8300-8599	32,000.00	50,000.00	56.3%
4) Other Local Revenue		8600-8799	4,230.00	75,500.00	1684.9%
5) TOTAL, REVENUES			456,230.00	725,500.00	59.0%
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		756,765.00	744,812.00	-1.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		39,000.00	0.00	-100.0%
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			795,765.00	744,812.00	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(339,535.00)	(19,312.00)	-94.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	197,355.00	20,000.00	-89.9%
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			197,355.00	20,000.00	-89.9%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(142,180.00)	688.00	-100.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	166,414.00	24,234.00	-85.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			166,414.00	24,234.00	-85.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			166,414.00	24,234.00	-85.4%
2) Ending Balance, June 30 (E + F1e)			24,234.00	24,922.00	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	24,234.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	24,922.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	0.00	24,922.00
Total, Restricted Balance		0.00	24,922.00

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	57,858.00	2,536,484.00	4284.0%
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			57,858.00	2,536,484.00	4284.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(57,858.00)	(2,536,484.00)	4284.0%
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	2,594,342.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,594,342.00	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)			2,536,484.00	(2,536,484.00)	-200.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,536,484.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,536,484.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	2,536,484.00	New
2) Ending Balance, June 30 (E + F1e)			2,536,484.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		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	2,536,484.00	0.00	-100.0%
Photovoltaic System	0000	9780	2,536,484.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	57,858.00	2,536,484.00	4284.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			57,858.00	2,536,484.00	4284.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			57,858.00	2,536,484.00	4284.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	2,594,342.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			2,594,342.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,594,342.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	2,536,484.00	New
9) Other Outgo	9000-9999	Except 7600-7699	57,858.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			57,858.00	2,536,484.00	4284.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(57,858.00)	(2,536,484.00)	4284.0%
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	2,594,342.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,594,342.00	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)			2,536,484.00	(2,536,484.00)	-200.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,536,484.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,536,484.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	2,536,484.00	New
2) Ending Balance, June 30 (E + F1e)			2,536,484.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		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	2,536,484.00	0.00	-100.0%
Photovoltaic System	0000	9780	2,536,484.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	70,000.00	100,000.00	42.9%
5) TOTAL, REVENUES			70,000.00	100,000.00	42.9%
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	100,000.00	50,000.00	-50.0%
6) Capital Outlay		6000-6999	171,340.00	75,000.00	-56.2%
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			271,340.00	125,000.00	-53.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(201,340.00)	(25,000.00)	-87.6%
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)			(201,340.00)	(25,000.00)	-87.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	457,613.00	256,273.00	-44.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			457,613.00	256,273.00	-44.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			457,613.00	256,273.00	-44.0%
2) Ending Balance, June 30 (E + F1e)			256,273.00	231,273.00	-9.8%
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			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	256,273.00	231,273.00	-9.8%
Future Facility Improvements	0000	9780		231,273.00	
Future Facility Improvements	0000	9780	256,273.00		
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	420,541.47		
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			420,541.47		
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	(32.45)		
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			(32.45)		
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)			420,573.92		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	5,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	65,000.00	100,000.00	53.8%
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			70,000.00	100,000.00	42.9%
TOTAL, REVENUES			70,000.00	100,000.00	42.9%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100,000.00	50,000.00	-50.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,000.00	50,000.00	-50.0%
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	171,340.00	75,000.00	-56.2%
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			171,340.00	75,000.00	-56.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			271,340.00	125,000.00	-53.9%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,000.00	100,000.00	42.9%
5) TOTAL, REVENUES			70,000.00	100,000.00	42.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		50,000.00	0.00	-100.0%
8) Plant Services	8000-8999		221,340.00	125,000.00	-43.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			271,340.00	125,000.00	-53.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(201,340.00)	(25,000.00)	-87.6%
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)			(201,340.00)	(25,000.00)	-87.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	457,613.00	256,273.00	-44.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			457,613.00	256,273.00	-44.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			457,613.00	256,273.00	-44.0%
2) Ending Balance, June 30 (E + F1e)			256,273.00	231,273.00	-9.8%
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			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	256,273.00	231,273.00	-9.8%
Future Facility Improvements	0000	9780		231,273.00	
Future Facility Improvements	0000	9780	256,273.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,500.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	406,500.00	0.00	-100.0%
5) TOTAL, REVENUES			410,000.00	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	410,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			410,000.00	0.00	-100.0%
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	497,058.00	497,058.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			497,058.00	497,058.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			497,058.00	497,058.00	0.0%
2) Ending Balance, June 30 (E + F1e)			497,058.00	497,058.00	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			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	497,058.00	497,058.00	0.0%
Future Debt Service	0000	9780		497,058.00	
Future Debt Service	0000	9780	497,058.00		
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	748,677.92		
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			748,677.92		
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)			748,677.92		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	3,000.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	500.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			3,500.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	403,000.00	0.00	-100.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	500.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	3,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			406,500.00	0.00	-100.0%
TOTAL, REVENUES			410,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	410,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			410,000.00	0.00	-100.0%
TOTAL, EXPENDITURES			410,000.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,500.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	406,500.00	0.00	-100.0%
5) TOTAL, REVENUES			410,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	410,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			410,000.00	0.00	-100.0%
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	497,058.00	497,058.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			497,058.00	497,058.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			497,058.00	497,058.00	0.0%
2) Ending Balance, June 30 (E + F1e)			497,058.00	497,058.00	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			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	497,058.00	497,058.00	0.0%
Future Debt Service	0000	9780		497,058.00	
Future Debt Service	0000	9780	497,058.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

SUPPLEMENTAL SCHEDULES

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,464.71	1,464.71	1,464.71	1,464.71	1,464.71	1,464.71
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)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,464.71	1,464.71	1,464.71	1,464.71	1,464.71	1,464.71
5. District Funded County Program ADA						
a. County Community Schools	7.70	7.70	7.70	7.70	7.70	7.70
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. 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 A5a through A5f)	7.70	7.70	7.70	7.70	7.70	7.70
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,472.41	1,472.41	1,472.41	1,472.41	1,472.41	1,472.41
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
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	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, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
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	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. 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)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0.00
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						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

ANNUAL BUDGET REPORT:
July 1, 2021 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: Colusa Unified School District Office
Date: June 18, 2021

Place: Colusa Unified School District Office
Date: June 21, 2021
Time: 05:15 PM

Adoption Date: July 28, 2021

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

Contact person for additional information on the budget reports:

Name: Scott A. Lantsberger

Telephone: 530.458.7791

Title: Chief Business Official

E-mail: slantsberger@cusd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? If yes, are benefits funded by pay-as-you-go? 	X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
				X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? Adoption date of the LCAP or an update to the LCAP: 		X
			Jun 28, 2021	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

Tri Counties Schools Insurance Group
400 Plumas Boulevard, Suite 210, Yuba City, CA 95991

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

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

Date of Meeting: Jun 28, 2021

For additional information on this certification, please contact:

Name: Scott A. Lantsberger

Title: Chief Business Official

Telephone: 530.458.7791

E-mail: slantsberger@colusa.k12.ca.us

Colusa Unified (61598) - 2021.2022 Budget						
LOCAL CONTROL FUNDING FORMULA						2021-22
LCFF ENTITLEMENT CALCULATION						
	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors	5.07%		0.00%	70.91%	70.91%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	435.15	\$ 8,092	\$ 842	\$ 1,267	\$ 711	\$ 4,748,235
Grades 4-6	337.94	8,214		1,165	653	3,390,327
Grades 7-8	245.34	8,458		1,200	673	2,534,448
Grades 9-12	453.98	9,802	255	1,426	800	5,576,381
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant	\$ 12,822,071	\$ 482,161	\$ 1,886,807	\$ 1,058,352	\$ 16,249,391	
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	1,472.41	\$ 12,822,071	\$ 482,161	\$ 1,886,807	\$ 1,058,352	\$ 16,249,391
ADD ONS:						
Targeted Instructional Improvement Block Grant						\$ 72,847
Home-to-School Transportation						45,195
Small School District Bus Replacement Program						-
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF ENTITLEMENT						\$ 16,367,433
STATE AID CALCULATION						
Miscellaneous Adjustments						-
Adjusted LCFF Entitlement						16,367,433
Local Revenue (including RDA)						(3,967,749)
Gross State Aid						<u>\$ 12,399,684</u>
MINIMUM STATE AID CALCULATION						
			<u>12-13 Rate</u>	<u>2021-22 ADA</u>		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,621.49	1,472.41		\$ 8,277,138
2012-13 NSS Allowance (deficit)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In-Lieu						(3,967,749)
Subtotal State Aid for Historical RL/Charter General BG						<u>4,309,389</u>
Categorical funding from 2012-13 net of fair share reduction						1,491,489
Charter School Categorical Block Grant adjusted for ADA			-	-		-
Minimum State Aid Guarantee Before Proration Factor						<u>5,800,878</u>
Proration Factor						0.00%
Minimum State Aid Guarantee						<u>\$ 5,800,878</u>
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
LCFF Entitlement						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
TOTAL STATE AID						\$ 12,399,684
ADDITIONAL STATE AID (Additional SA)						\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						
Change Over Prior Year			4.42%	693,285		\$ 16,367,433
LCFF Entitlement Per ADA						11,116
Per-ADA Change Over Prior Year			4.42%	471		
Basic Aid Status (school districts only)						<i>Non-Basic Aid</i>
LCFF SOURCES INCLUDING EXCESS TAXES						
				<u>Increase</u>		<u>2021-22</u>
State Aid		8.08%		693,499		\$ 9,280,031
Education Protection Account						3,119,653
Property Taxes Net of In-Lieu Transfers		0.00%		-		3,967,749
Charter In-Lieu Taxes		0.00%		-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		4.42%		693,499		<u>\$ 16,367,433</u>

Colusa Unified School District
Multiyear Projection Assumptions Summary
2021-2022 Adopted Budget
June 21, 2020

Fiscal 2021-2022

Revenues: Overall revenues for fiscal 2021-2022 decreased by 18.4% to \$3,391,810. The decrease is a result of one-time Federal and State dollars being allocated in the 2020-2021 fiscal year. The May Revise budget funds COLA at 5.07% that generated an increase unrestricted revenues of \$693,499. Other programs outside of the LCFF saw a COLA of 4.05%. The projection for enrollment and ADA is at the hold harmless level (flat) yielding ADA of 1,463.96.

Expenditures: Overall expenditures are projected to decrease by 2.23% to \$19,075,002. The expenditure decrease is not as aggressive and the decrease to revenues due. The unrestricted general fund will see a surplus of \$344,200 and the restricted general fund will see a deficit of \$1,008,003.

Fiscal 2022.2023

Revenues: State revenues are projected to increase by COLA of 2.48%. Federal revenue and local revenue is flat. Enrollment projections will remain conservative and continue to assume no growth in enrollment or attendance until the spring of 2023.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 1.69% for both unrestricted and restricted expenditures. Contributions to CalSTRS and CalPERS increase by \$75,000. All other expenses assume an inflationary factor of 2.0%.

Fiscal 2023.2024

Revenues: State revenues are projected to increase by COLA of 3.11%. Federal revenue and local revenue is flat. Enrollment projections will remain conservative and continue to assume no growth in enrollment or attendance until the spring of 2024.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 1.69% for both unrestricted and restricted expenditures plus an increase to CalSTRS and CalPERS of \$76,877. All other expenses assume an inflationary factor of 2.0%.

Colusa Unified School District
2020.21 Second Interim Budget - Multi Year Projection

	Adopted Budget 2021.2022			Year 1 - Projected 2022.2023			Year 2 - Projected 2023.2024		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A. REVENUES									
LCFF Sources	16,367,433	-	16,367,433	16,773,345	-	16,773,345	16,792,069	-	16,792,069
Federal Revenues	-	329,339	329,339	-	329,339	329,339	-	329,339	329,339
Other State Revenues	282,677	1,270,922	1,553,599	289,687	1,302,441	1,592,128	298,697	1,342,947	1,641,644
Other Local Revenues	180,828	-	180,828	180,828	-	180,828	180,828	-	180,828
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	16,830,938	1,600,261	18,431,199	17,243,861	1,631,780	18,875,641	17,271,594	1,672,286	18,943,880
B. EXPENDITURES									
Certificated Salaries									
Base Salaries	6,929,241	115,901	7,045,142	6,929,241	115,901	7,045,142	7,046,345	117,860	7,164,205
Step and Column				117,104	1,959	119,063	119,083	1,992	121,075
Cost of Living				-	-	-	-	-	-
Other Adjustments (STRS)			<i>Not included in total</i>	173,424	2,901	176,325	22,745	380	23,125
Total Certificated Salaries	6,929,241	115,901	7,045,142	7,046,345	117,860	7,164,205	7,165,428	119,852	7,285,280
Classified Salaries									
Base Salaries	2,089,105	567,141	2,656,246	2,089,105	567,141	2,656,246	2,124,410	576,725	2,701,135
Step and Column				35,305	9,584	44,889	35,903	9,747	45,650
Cost of Living				-	-	-	-	-	-
Other Adjustments (PERS)			<i>Not included in total</i>	75,857	20,593	96,450	77,139	20,941	98,081
Total Classified Salaries	2,089,105	567,141	2,656,246	2,124,410	576,725	2,701,135	2,160,313	586,472	2,746,785
Employee Benefits	3,585,162	1,005,500	4,590,662	3,611,925	1,008,016	4,619,941	3,642,802	1,010,938	4,653,740
Books and Supplies	438,745	774,345	1,213,090	447,520	360,062	807,582	456,470	367,263	823,733
Services, Other Operating Exp	1,353,636	653,329	2,006,965	1,380,709	169,506	1,550,215	1,408,323	172,896	1,581,219
Capital Outlay	103,228	-	103,228	105,293	-	105,293	107,399	-	107,399
Other Outgo	-	1,459,669	1,459,669	-	1,488,862	1,488,862	-	1,518,639	1,518,639
Direct Support / Indirect Cost	(59,712)	59,712	-	(60,906)	60,906	-	(62,124)	62,124	-
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers Out	20,000	-	20,000	20,000	-	20,000	20,000	-	20,000
Future TFs / Shifts / Deducts Year #1		-	-	-	-	-	-	-	-
Future TFs / Shifts / Deducts Year #2		-	-	-	-	-	-	-	-
Contributions	2,027,333	(2,027,333)	-	2,067,880	(2,067,880)	-	2,109,238	(2,109,238)	-
TOTAL EXPENDITURES	16,486,738	2,608,264	19,095,002	16,743,176	1,714,057	18,457,233	17,007,849	1,728,946	18,736,795
C. NET INCREASE (DECREASE) IN FUND BALANCE	344,200	(1,008,003)	(663,803)	500,685	(82,277)	418,408	263,745	(56,660)	207,085
E. FUND BALANCE, RESERVES									
Beginning Balance	3,422,422	1,603,337	5,025,759	3,766,622	595,334	4,361,956	4,267,307	513,057	4,780,364
Estimated Ending Balance	3,766,622	595,334	4,361,956	4,267,307	513,057	4,780,364	4,531,052	456,397	4,987,449
F. COMPONENTS OF ENDING FUND BALANCE									
a) Nonspendable									
Revolving Cash	30,350	-	-	30,350	-	-	30,350	-	-
Stores	-	-	-	-	-	-	-	-	-
b) Restricted	-	91,447	-	-	513,057	-	-	456,397	-
c) Committed									
d) Assigned	2,781,522	-	-	3,314,095	-	-	3,563,862	-	-
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties (5%)	954,750	-	-	922,862	-	-	936,840	-	-
Unassigned/Unappropriated Amount	-	503,887	503,887	-	-	-	-	-	-

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	16,367,433.00	2.48%	16,773,345.00	0.11%	16,792,069.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	282,677.00	2.48%	289,687.00	3.11%	298,697.00
4. Other Local Revenues	8600-8799	180,828.00	0.00%	180,828.00	0.00%	180,828.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(2,027,333.00)	2.00%	(2,067,880.00)	2.00%	(2,109,238.00)
6. Total (Sum lines A1 thru A5c)		14,803,605.00	2.52%	15,175,980.00	-0.09%	15,162,356.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,929,241.00		7,046,345.00
b. Step & Column Adjustment				117,104.00		119,083.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,929,241.00	1.69%	7,046,345.00	1.69%	7,165,428.00
2. Classified Salaries						
a. Base Salaries				2,089,105.00		2,124,410.00
b. Step & Column Adjustment				35,305.00		35,903.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,089,105.00	1.69%	2,124,410.00	1.69%	2,160,313.00
3. Employee Benefits	3000-3999	3,585,162.00	0.75%	3,611,925.00	0.85%	3,642,802.00
4. Books and Supplies	4000-4999	438,745.00	2.00%	447,520.00	2.00%	456,470.00
5. Services and Other Operating Expenditures	5000-5999	1,353,636.00	2.00%	1,380,709.00	2.00%	1,408,323.00
6. Capital Outlay	6000-6999	103,228.00	2.00%	105,293.00	2.00%	107,399.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(59,712.00)	2.00%	(60,906.00)	2.00%	(62,124.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.00
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)		14,459,405.00	1.49%	14,675,296.00	1.52%	14,898,611.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		344,200.00		500,684.00		263,745.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,422,422.00		3,766,622.00		4,267,306.00
2. Ending Fund Balance (Sum lines C and D1)		3,766,622.00		4,267,306.00		4,531,051.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	30,350.00		30,350.00		30,350.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	2,781,522.00		3,314,095.00		3,563,862.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	954,750.00		922,861.00		936,839.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,766,622.00		4,267,306.00		4,531,051.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	954,750.00		922,861.00		936,839.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		954,750.00		922,861.00		936,839.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	
2. Federal Revenues	8100-8299	329,339.00	0.00%	329,339.00	0.00%	329,339.00
3. Other State Revenues	8300-8599	1,270,922.00	2.48%	1,302,441.00	3.11%	1,342,947.00
4. Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	2,027,333.00	2.00%	2,067,880.00	2.00%	2,109,238.00
6. Total (Sum lines A1 thru A5c)		3,627,594.00	1.99%	3,699,660.00	2.21%	3,781,524.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				115,901.00		117,860.00
b. Step & Column Adjustment				1,959.00		1,992.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	115,901.00	1.69%	117,860.00	1.69%	119,852.00
2. Classified Salaries						
a. Base Salaries				567,141.00		576,725.00
b. Step & Column Adjustment				9,584.00		9,747.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	567,141.00	1.69%	576,725.00	1.69%	586,472.00
3. Employee Benefits	3000-3999	1,005,500.00	0.25%	1,008,016.00	0.29%	1,010,938.00
4. Books and Supplies	4000-4999	774,345.00	-53.50%	360,062.00	2.00%	367,263.00
5. Services and Other Operating Expenditures	5000-5999	653,329.00	-74.06%	169,506.00	2.00%	172,896.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,459,669.00	2.00%	1,488,862.00	2.00%	1,518,639.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	59,712.00	2.00%	60,906.00	2.00%	62,124.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		4,635,597.00	-18.42%	3,781,937.00	1.49%	3,838,184.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,008,003.00)		(82,277.00)		(56,660.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,603,337.00		595,334.00		513,057.00
2. Ending Fund Balance (Sum lines C and D1)		595,334.00		513,057.00		456,397.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	595,334.00		513,057.00		456,397.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		595,334.00		513,057.00		456,397.00

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

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	16,367,433.00	2.48%	16,773,345.00	0.11%	16,792,069.00
2. Federal Revenues	8100-8299	329,339.00	0.00%	329,339.00	0.00%	329,339.00
3. Other State Revenues	8300-8599	1,553,599.00	2.48%	1,592,128.00	3.11%	1,641,644.00
4. Other Local Revenues	8600-8799	180,828.00	0.00%	180,828.00	0.00%	180,828.00
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)		18,431,199.00	2.41%	18,875,640.00	0.36%	18,943,880.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,045,142.00		7,164,205.00
b. Step & Column Adjustment				119,063.00		121,075.00
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	7,045,142.00	1.69%	7,164,205.00	1.69%	7,285,280.00
2. Classified Salaries						
a. Base Salaries				2,656,246.00		2,701,135.00
b. Step & Column Adjustment				44,889.00		45,650.00
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	2,656,246.00	1.69%	2,701,135.00	1.69%	2,746,785.00
3. Employee Benefits	3000-3999	4,590,662.00	0.64%	4,619,941.00	0.73%	4,653,740.00
4. Books and Supplies	4000-4999	1,213,090.00	-33.43%	807,582.00	2.00%	823,733.00
5. Services and Other Operating Expenditures	5000-5999	2,006,965.00	-22.76%	1,550,215.00	2.00%	1,581,219.00
6. Capital Outlay	6000-6999	103,228.00	2.00%	105,293.00	2.00%	107,399.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,459,669.00	2.00%	1,488,862.00	2.00%	1,518,639.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		19,095,002.00	-3.34%	18,457,233.00	1.51%	18,736,795.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(663,803.00)		418,407.00		207,085.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,025,759.00		4,361,956.00		4,780,363.00
2. Ending Fund Balance (Sum lines C and D1)		4,361,956.00		4,780,363.00		4,987,448.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	30,350.00		30,350.00		30,350.00
b. Restricted	9740	595,334.00		513,057.00		456,397.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,781,522.00		3,314,095.00		3,563,862.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	954,750.00		922,861.00		936,839.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,361,956.00		4,780,363.00		4,987,448.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	954,750.00		922,861.00		936,839.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		954,750.00		922,861.00		936,839.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.00%		5.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,464.71		1,464.71		1,464.71
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		19,095,002.00		18,457,233.00		18,736,795.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		19,095,002.00		18,457,233.00		18,736,795.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		572,850.06		553,716.99		562,103.85
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		572,850.06		553,716.99		562,103.85
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	20,000.00	20,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	1,455	1,421		
Charter School				
Total ADA	1,455	1,421	2.3%	Not Met
Second Prior Year (2019-20)				
District Regular	1,421	1,464		
Charter School				
Total ADA	1,421	1,464	N/A	Met
First Prior Year (2020-21)				
District Regular	1,465	1,465		
Charter School		0		
Total ADA	1,465	1,465	0.0%	Met
Budget Year (2021-22)				
District Regular	1,465			
Charter School	0			
Total ADA	1,465			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	1,459	1,490		
Charter School				
Total Enrollment	1,459	1,490	N/A	Met
Second Prior Year (2019-20)				
District Regular	1,491	1,526		
Charter School				
Total Enrollment	1,491	1,526	N/A	Met
First Prior Year (2020-21)				
District Regular	1,526	1,530		
Charter School				
Total Enrollment	1,526	1,530	N/A	Met
Budget Year (2021-22)				
District Regular	1,529			
Charter School				
Total Enrollment	1,529			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	1,421	1,490	
Charter School		0	
Total ADA/Enrollment	1,421	1,490	95.4%
Second Prior Year (2019-20)			
District Regular	1,464	1,526	
Charter School			
Total ADA/Enrollment	1,464	1,526	95.9%
First Prior Year (2020-21)			
District Regular	1,465	1,530	
Charter School	0		
Total ADA/Enrollment	1,465	1,530	95.8%
Historical Average Ratio:			95.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.2%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	1,465	1,529		
Charter School	0			
Total ADA/Enrollment	1,465	1,529	95.8%	Met
1st Subsequent Year (2022-23)				
District Regular	1,465	1,529		
Charter School				
Total ADA/Enrollment	1,465	1,529	95.8%	Met
2nd Subsequent Year (2023-24)				
District Regular	1,465	1,529		
Charter School				
Total ADA/Enrollment	1,465	1,529	95.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	1,472.41	1,472.41	1,472.41	1,472.41
b. Prior Year ADA (Funded)		1,472.41	1,472.41	1,472.41
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		16,367,433.00	16,670,825.00	17,185,689.00
b1. COLA percentage		5.08%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		831,465.60	413,436.46	534,474.93
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		5.08%	2.48%	3.11%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		5.08%	2.48%	3.11%
LCFF Revenue Standard (Step 3, plus/minus 1%):		4.08% to 6.08%	1.48% to 3.48%	2.11% to 4.11%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	3,967,749.00	3,967,749.00	3,967,749.00	3,967,749.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

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

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	15,707,569.00	16,367,433.00	16,670,825.00	17,185,689.00
District's Projected Change in LCFF Revenue:		4.20%	1.85%	3.09%
LCFF Revenue Standard:		4.08% to 6.08%	1.48% to 3.48%	2.11% to 4.11%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	11,489,612.79	13,395,369.02	85.8%
Second Prior Year (2019-20)	12,071,880.67	14,055,439.32	85.9%
First Prior Year (2020-21)	12,288,040.00	13,435,372.00	91.5%
Historical Average Ratio:			87.7%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%	3.0%
	84.7% to 90.7%	84.7% to 90.7%	84.7% to 90.7%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2021-22)	12,603,508.00	14,439,405.00	87.3%	Met
1st Subsequent Year (2022-23)	12,782,680.00	14,655,296.00	87.2%	Met
2nd Subsequent Year (2023-24)	12,968,543.00	14,878,611.00	87.2%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	5.08%	2.48%	3.11%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.92% to 15.08%	-7.52% to 12.48%	-6.89% to 13.11%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.08% to 10.08%	-2.52% to 7.48%	-1.89% to 8.11%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2020-21)	2,600,305.00		
Budget Year (2021-22)	329,339.00	-87.33%	Yes
1st Subsequent Year (2022-23)	329,339.00	0.00%	No
2nd Subsequent Year (2023-24)	329,339.00	0.00%	No

Explanation:
(required if Yes)

PY (2020.2021) had significant one-time federal revenues that were not carried forward.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	3,435,540.00		
Budget Year (2021-22)	1,553,599.00	-54.78%	Yes
1st Subsequent Year (2022-23)	1,592,128.00	2.48%	No
2nd Subsequent Year (2023-24)	1,641,644.00	3.11%	No

Explanation:
(required if Yes)

PY (2020.2021) had significant one-time state revenues that were not carried forward.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	175,259.00		
Budget Year (2021-22)	180,828.00	3.18%	No
1st Subsequent Year (2022-23)	180,828.00	0.00%	No
2nd Subsequent Year (2023-24)	180,828.00	0.00%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	1,765,364.00		
Budget Year (2021-22)	1,213,090.00	-31.28%	Yes
1st Subsequent Year (2022-23)	807,582.00	-33.43%	Yes
2nd Subsequent Year (2023-24)	823,733.00	2.00%	No

Explanation:
(required if Yes)

PY (2020.2021) had significant one-time expenses due to one-time federal and state revenues that were not carried forward.

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

First Prior Year (2020-21)	1,831,171.00		
Budget Year (2021-22)	2,006,965.00	9.60%	No
1st Subsequent Year (2022-23)	1,550,215.00	-22.76%	Yes
2nd Subsequent Year (2023-24)	1,581,219.00	2.00%	No

Explanation:
(required if Yes)

PY (2021.2022) had significant one-time expenses due to one-time federal and state revenues that were not carried forward.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2020-21)	6,211,104.00		
Budget Year (2021-22)	2,063,766.00	-66.77%	Not Met
1st Subsequent Year (2022-23)	2,102,295.00	1.87%	Met
2nd Subsequent Year (2023-24)	2,151,811.00	2.36%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	3,596,535.00		
Budget Year (2021-22)	3,220,055.00	-10.47%	Not Met
1st Subsequent Year (2022-23)	2,357,797.00	-26.78%	Not Met
2nd Subsequent Year (2023-24)	2,404,952.00	2.00%	Met

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

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

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

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

PY (2020.2021) had significant one-time federal revenues that were not carried forward.

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

PY (2020.2021) had significant one-time state revenues that were not carried forward.

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

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

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

PY (2020.2021) had significant one-time expenses due to one-time federal and state revenues that were not carried forward.

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

PY (2021.2022) had significant one-time expenses due to one-time federal and state revenues that were not carried forward.

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)	18,354,827.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	18,354,827.00	550,644.81	0.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

- | | |
|-------------------------------------|---|
| <input type="checkbox"/> | Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) |
| <input type="checkbox"/> | Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)]) |
| <input checked="" type="checkbox"/> | Other (explanation must be provided) |

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

CUSD is part of the Leory Greene funding program adn provides a 2% contribution reported in RE8100.

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	869,372.00	868,152.00	922,862.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	869,372.00	868,152.00	922,862.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	17,387,432.77	17,625,749.84	19,719,107.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	17,387,432.77	17,625,749.84	19,719,107.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.0%	4.9%	4.7%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.7%	1.6%	1.6%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	508,534.60	13,415,369.02	N/A	Met
Second Prior Year (2019-20)	652,939.86	14,085,514.74	N/A	Met
First Prior Year (2020-21)	592,100.00	13,632,727.00	N/A	Met
Budget Year (2021-22) (Information only)	344,200.00	14,459,405.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	1,238,653.00	1,668,847.68	N/A	Met
Second Prior Year (2019-20)	1,830,746.00	2,177,382.28	N/A	Met
First Prior Year (2020-21)	2,538,746.00	2,830,322.00	N/A	Met
Budget Year (2021-22) (Information only)	3,422,422.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	1,465	1,465	1,465
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	19,095,002.00	18,457,233.00	18,736,795.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	19,095,002.00	18,457,233.00	18,736,795.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	572,850.06	553,716.99	562,103.85
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	572,850.06	553,716.99	562,103.85

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	954,750.00	922,861.00	936,839.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	954,750.00	922,861.00	936,839.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	5.00%
District's Reserve Standard (Section 10B, Line 7):	572,850.06	553,716.99	562,103.85
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2020-21)	(1,787,423.00)			
Budget Year (2021-22)	(2,027,333.00)	239,910.00	13.4%	Not Met
1st Subsequent Year (2022-23)	(2,067,880.00)	40,547.00	2.0%	Met
2nd Subsequent Year (2023-24)	(2,109,238.00)	41,358.00	2.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	197,355.00			
Budget Year (2021-22)	20,000.00	(177,355.00)	-89.9%	Not Met
1st Subsequent Year (2022-23)	20,000.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	20,000.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met) Contribution to SpEd program account for over \$200K of this increase.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Transfers out in 2020.21 were to offset loss in the cafeteria fund (COVD related). The loss is not expected to continue into the budget year.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	20	Unrestricted General Fund	Unrestricted General Fund	2,594,342
Certificates of Participation				
General Obligation Bonds	34	Property Tax Levy	Property Tax Levy	5,240,000
Supp Early Retirement Program	2	Unrestricted General Fund	Unrestricted General Fund	142,193
State School Building Loans				
Compensated Absences	1	Unrestricted General Fund	Unrestricted General Fund	99,270

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
STRS Golden Handshake	1	Unrestricted General Fund	Unrestricted General Fund	32,500
TOTAL:				8,108,305

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	0	64,906	136,456	151,446
Certificates of Participation				
General Obligation Bonds	333,050	339,150	349,950	355,300
Supp Early Retirement Program	80,000	62,193	0	0
State School Building Loans				
Compensated Absences	60,067	99,270	99,270	99,270
Other Long-term Commitments (continued):				
STRS Golden Handshake	32,500	32,500	0	0
Total Annual Payments:	505,617	598,019	585,676	606,016
Has total annual payment increased over prior year (2020-21)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The District entered into a solar power installation agreement. A new 20 year lease purchase financing was obtained at a value of \$2,594,342, Payments are at an average of \$150,000 annually

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

b. Do benefits continue past age 65?

Yes

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

District offers a maximum of \$50,000 not to exceed \$10,000 per year.

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

Actuarial

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

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

1,008,780.00
1,008,780.00
Actuarial
Jun 30, 2020

5. OPEB Contributions

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
a.	116,369.00	101,202.00	90,951.00
b.	200,000.00	200,000.00	200,000.00
c.	200,000.00	200,000.00	200,000.00
d.	13	12	12

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	76.0	79.0	79.0	79.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Unsettled is budget year going forward. Previous years are settled.

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

68,110

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
897,788	897,788	897,788
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
79,600	79,600	79,600
1.4%	1.4%	1.4%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	55.0	55.0	55.0	55.0

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Budget year has not been settled. In addition, CSEA has not opened negotiations for 2020.2021.
--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

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

--

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

20,191

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

7. 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	440,686	440,686	440,686
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

	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	11,461	11,461	11,461
3. Percent change in step & column over prior year	0.6%	0.6%	0.6%

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?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	14.0	15.0	15.0	15.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

Budget year remains unsettled. Prior year settlements complete.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

16,678

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	10,515	10,515	10,515
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	22,785	22,785	22,785
Percent change in step & column over prior year	1.6%	1.6%	1.6%

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits	0	0	0
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review
