

Piner-Olivet Union School District

2021-2022 Public Hearing District Budget



June 9, 2021

Kay Vang
Chief Business Official

Dr. Steve Charbonneau
Superintendent

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: www.pousd.org
Date: June 02, 2021

Place: www.pousd.org see board agenda
Date: June 09, 2021
Time: 07:00 PM

Adoption Date: June 16, 2021

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

Contact person for additional information on the budget reports:

Name: Kay Vang

Telephone: 707-522-3008

Title: CBO

E-mail: kvang@pousd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		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:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 	X	
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 	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 16, 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:
RESIG

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Kay Vang

Title: CBO

Telephone: 707-522-3008

E-mail: kvang@pousd.org

**PINER-OLIVET UNION SCHOOL DISTRICT
2021-2022
BUDGET**

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Piner-Olivet Union School District -- Student Outcomes

Mastery of the following competencies is the cornerstone of the Piner-Olivet District program. In addition to the knowledge described in the California Content Standards, these competencies are the foundation of our culture and academic goals. We believe that students proficient in these skills and behaviors will be successful on any path they choose.

Personal Integrity

Students handle themselves with confidence and act with honesty and courage. They commit to their developing beliefs and are willing to assume roles as inquiring observers, active participants, and dynamic leaders. They demonstrate positive working relationships across diverse groups, accept personal responsibility for their actions, and remain open to learning from the feedback and guidance of others.

Productive Collaboration

Students develop and use the skills necessary to plan and engage in group projects. They work to resolve social and logistical conflicts and devise solutions to meet diverse needs. They collectively set goals and develop strategies to meet those goals. They evaluate the effectiveness of their approach and constructively adapt to new understandings as they arise.

Critical and Creative Thinking

Students identify problems and pursue opportunities from multiple perspectives. They locate, organize, analyze, and apply key information in inventive and imaginative ways. They design, evaluate, and employ a variety of strategies, tools, and skills to achieve innovative results. Students are independent, creative, and critical thinkers who question and connect to the world around them from both big picture and focused perspectives.

Effective Communication

Students understand and practice effective communication using verbal and nonverbal language with intent, awareness, and accuracy. They are empathetic, emotionally intelligent, persuasive, and articulate. They are skillful self-advocates who effectively communicate their needs. Students internalize and present their understandings and ideas with confidence and clarity. Employing a variety of media, they use practical, academic, and artistic abilities to convey meaning in a clear and engaging fashion.

Reflective Learning

Students excel at making critical observations about their own learning and potential. They formulate meaningful and relevant questions that inspire and encourage further inquiry. Students consistently take charge of their education by reflecting upon and revising their own practices.

Citizenship and Global Responsibility

Students are engaged and informed citizens. They are empowered to create positive change in themselves, their communities, and the world. They are mindful and principled decision makers who understand the long and short-term effects of their actions on others and the environment. They practice compassionate, ethical, and active citizenship in local, global, and virtual settings. Students strive to achieve balance between their own needs and the needs of others.

Resiliency and Drive

Students are adept at taking intelligent risks and view mistakes as necessary steps toward learning and growth. They consciously identify their intentions and desires. They possess the tenacity and determination to work individually and collaboratively. They are self-motivated and self-regulated. Piner-Olivet students confront challenges and persevere through adversity.

BUDGET DEVELOPMENT

PINER-OLIVET UNION SCHOOL DISTRICT
STAFFING STANDARDS – K-6 PROGRAM
EFFECTIVE 07-01-2021

The purpose of these staffing standards is to provide Board approved guidelines for administration to make staffing decisions. These staffing decisions make up approximately 80% of the District's budget.

INSTRUCTIONAL PERSONNEL – GENERAL EDUCATION

- ◆ Classroom Teachers – K-3 – Maximum of 24 students per class
- ◆ Classroom Teachers – 4-6 – Maximum of District-wide average of 1 Teacher per 32 students; Average does not include home study or special education
- ◆ Combination Classes – K-6 – 3 Less than the established grade level average
- ◆ Home Study Teacher – 1-2 Students – 10%, 3-4 Students – 20%, 5-7 Students – 30%, 8-9 Students – 40%, 10-11 Students – 50%, 12-13 Students – 60%, 14-15 Students – 70%, 16-18 Students – 80%, 19-20 Students – 90%, 21-22 Students – 100%

- ◆ Program Assistants – Reading – The number of hours to be based on student need with the total cost to be within the categorical funds available unless unrestricted funding is available to allow increased time as identified in the LCAP
- ◆ Lead Program Assistants – 1 per each site that employs 4 or more Program Assistants
- ◆ ELD Assistants – The number of hours to be based on student need with the total cost to be within the categorical funds available unless unrestricted funding is available to allow increased time as identified in the LCAP
- ◆ Program Assistants – Kindercare – Based on student need

- ◆ Support for Classroom Use for Summer School – Upon the request of a teacher whose room will be utilized for summer school, a total of three (3) hours of additional time for an instructional assistant shall be given. These hours will be utilized for both the preparation of said room for summer school use and preparation of it for the following school year upon the conclusion of summer school.

INSTRUCTIONAL PERSONNEL -- SPECIAL EDUCATION

- ◆ Resource Specialist – Per State Law – currently a maximum of 28 students per 1 FTE specialist
- ◆ RSP Specialized Assistant – Based on student need
- ◆ Special Day Class Teacher – District will make all reasonable efforts not to exceed 18 students per FTE
- ◆ Special Day Class Specialized Assistant – 5.75 to 6 hrs/day per SDC, 12-15 students, add 3-4 hrs/day, 16+ students, add 5-6 hrs/day (to the original 5.75 to 6 hrs/day)
- ◆ Full Inclusion Teacher – 1 Teacher per 9 students
- ◆ Full Inclusion Temporary Support Assistant – As specified in IEP
- ◆ Speech/Language Therapist – Per State and SELPA Guidelines – currently a maximum of 55 students per 1 FTE therapist

INSTRUCTIONAL PERSONNEL – CLASSROOM EXTENSION

- Classroom Extension: Certificated or classified personnel, prepares lessons, teaches students and evaluates student progress

- ◆ Music Teacher - 1.0 FTE per District
- ◆ Motor Perception/PE Technician – 30 min/week – TK-3; 80 min/week – 4-6
- ◆ Library/Media Access Program – 6 hours/day per District K-6 Site of Library Technician time

SUPPORT STAFF – SITE

- ◆ Site Administrator per site (206 Days)
- ◆ Site Office Manager per site (229 Days)
- ◆ Health Technician – 1.25 Hour/Day/Site – may be increased based on student need
- ◆ One yard duty supervisor goal of 80 students (Grades 1 – 6)
- ◆ One yard duty supervisor goal of 50 students (Grade K) on the yard
- ◆ Traffic/Student Safety Monitors, minimum of 1 for 20 to 30 minutes at each site, morning and afternoon, may be increased at Jack London
- ◆ Food Service – Based on need per site
- ◆ Outreach Workers – Based on need per site – Formula to determine number of hours per site is 1 hour per week for every 5 EL students

PINER-OLIVET UNION SCHOOL DISTRICT

STAFFING STANDARDS – DISTRICT-WIDE PROGRAM

INCLUDES THE K-6 PROGRAM, NORTHWEST PREP AND PINER-OLIVET CHARTER SCHOOL

SUPPORT STAFF – DISTRICT

- ◆ District Administrators – 1.0 FTE Superintendent per District (224 Days)
 - 1.0 FTE Director of Student Support Services per District
 - .50 FTE Director of Innovative Learning per District (210 Days)
- ◆ District Administrators – 1.0 FTE CBO per District (260 Days)
- ◆ District Office Classified – 1.0 FTE Executive Secretary per District (260 Days)
 - .25 FTE Receptionist (192 Days)
 - 1.0 FTE Account Technician per District (260 Days)
 - 1.0 FTE Payroll Account Technician per District (260 Days)
 - 1.0 FTE Personnel Technician per District (260 Days)
- ◆ Technology Coordinator – 1.0 FTE per District (260 Days)
- ◆ Technology Services Technician - .25 FTE per District (260 Days)
- ◆ School Nurse – 1.0 FTE per District – may be increased based on student need
- ◆ LVN – Based on student need
- ◆ Psychologist/Counselor – 1.0 FTE per District
- ◆ Behavior Specialist - .2 FTE per District
- ◆ Counselor – 1.0 FTE per K-12, .4 7-12, .60 K-6
- ◆ Technology Integration Coach – 1.0 FTE per 3 K-6 Campuses
- ◆ Teacher on Special Assignment – 1.0 FTE per 3 K-6 Campuses

SUPPORT STAFF – CUSTODIAL, MAINTENANCE AND GROUNDS

- ◆ Supervisor of Buildings and Grounds - 1.0 FTE District-wide
- ◆ Custodial - 7.4 FTE District-wide (Includes time for Village Charter School)
- ◆ Grounds – 1.0 FTE District-wide

Approved by Governing Board: 05/13/20

PINER-OLIVET USD ENROLLMENT TO P2 ADA TREND

School Year CBEDS Date	2014-15 Oct. 2014	2015-16 Oct. 2015	2016-17 Oct. 2016	2017-18 Oct. 2017	2018-19 Oct. 2018	2019-20 Oct. 2019	2020-21 Oct. 2020	2021-22 Oct. 2021	2022-23 Oct. 2022
Piner-Olivet K-6									
Jack London (2003)	336	331	345	302	279	278	267	254	244
Olivet (1969)	332	323	305	317	319	336	316	318	318
Schaefer (1990)	444	448	449	430	345	348	355	343	332
Total CBEDS (enrollment)	1,112	1,102	1,099	1,049	943	962	938	915	894
Total P2 ADA	1,066.57	1,058.54	1,045.84	1,008.44	903.45	910.98	916.37	869.00	846.00
Percentage of ADA to CBEDS	0.959	0.961	0.952	0.961	0.958	0.947	0.977	0.950	0.946
Jack London K-6									
K	42	48	47	29	36	33	34	33	33
1	39	43	48	44	33	35	33	32	32
2	42	36	48	42	46	35	36	31	31
3	68	41	35	48	44	46	35	35	31
4	53	70	41	36	46	44	46	35	37
5	57	60	69	44	32	49	42	45	34
6	29	28	52	59	38	33	37	40	43
SDC	Inc	Inc	Inc	Inc	Inc	Inc	Inc	Inc	Inc
NPS	6	5	5	0	4	3	4	3	3
Total CBEDS (enrollment)	336	331	345	302	279	278	267	254	244
Total P2 ADA	340.50	329.66	342.07	307.51	272.56	267.49	272.88	245.00	235.00
Percentage of ADA to CBEDS	1.013	0.996	0.992	1.018	0.977	0.962	1.022	0.965	0.963

School Year CBEDS Date	014/2015 Oct. 2014	015/2016 Oct. 2015	016/2017 Oct. 2016	2017-18 Oct. 2017	2018-19 Oct. 2018	2019-20 Oct. 2019	2020-21 Oct. 2020	2021-22 Oct. 2021	2022-23 Oct. 2022
Olivet Charter K-6									
K	73	68	64	60	67	68	59	61	61
1	39	49	47	48	43	46	46	46	46
2	23	39	50	47	46	45	45	45	45
3	55	29	37	48	47	50	45	45	45
4	32	53	30	38	44	48	43	44	43
5	54	30	52	30	43	42	45	41	42
6	47	51	19	46	29	37	33	36	36
Homestudy	9	4	6	Inc	Inc	Inc	Inc	Inc	Inc
Total CBEDS (enrollment)	332	323	305	317	319	336	316	318	318
Total P2 ADA	301.78	299.90	286.89	300.41	303.71	316.67	316.67	301.00	301.00
Percentage of ADA to CBEDS	0.909	0.928	0.941	0.948	0.952	0.942	1.002	0.947	0.947
Schaefer Charter K-6									
K	65	65	69	50	45	45	47	44	47
1	65	70	66	65	45	48	44	45	45
2	69	63	73	67	57	45	47	47	47
3	71	71	56	73	58	57	46	46	46
4	62	60	71	58	53	62	59	44	45
5	60	61	59	66	42	58	59	59	44
6	52	58	55	51	45	33	53	58	58
Total CBEDS (enrollment)	444	448	449	430	345	348	355	343	332
Total P2 ADA	424.29	428.98	416.88	400.52	327.18	326.82	326.82	323.00	310.00
Percentage of ADA to CBEDS	0.956	0.958	0.928	0.931	0.948	0.939	0.921	0.942	0.934

School Year CBEDS Date	014/2015 Oct. 2014	015/2016 Oct. 2015	016/2017 Oct. 2016	2017-18 Oct. 2017	2018-19 Oct. 2018	2019-20 Oct. 2019	2020-21 Oct. 2020	2021-22 Oct. 2021	2022-23 Oct. 2022
Piner-Olivet Charter (1996)									
6	0	0	0	0	0	0	0	0	0
7	109	98	98	106	104	100	100	100	100
8	102	108	103	100	97	109	101	101	101
Homestudy	7	12	6						
Total CBEDS (enrollment)	218	218	207	206	201	209	201	201	201
Total P2 ADA	209.95	210.52	203.27	187.68	193.07	200.40	200.40	193.00	193.00
Percentage of ADA to CBEDS	0.963	0.966	0.982	0.911	0.961	0.959	0.997	0.960	0.960
Northwest Prep at Piner-Olivet (2004)									
7	13	16	19	18	28	18	14	14	14
8	14	13	23	14	19	26	21	18	17
9	17	23	24	18	16	18	16	20	18
10	18	16	21	16	18	16	17	15	16
11	13	12	19	20	19	17	18	15	15
12	14	15	10	17	17	14	15	17	15
Total CBEDS (enrollment)	89	95	116	103	117	109	101	99	95
Total P2 ADA	69.98	94.12	105.01	100.06	107.20	102.79	102.79	94.00	94.00
Percentage of ADA to CBEDS	0.786	0.991	0.905	0.971	0.916	0.943	1.018	0.949	0.989
Grand Total CBEDS	1,419	1,415	1,422	1,358	1,261	1,280	1,240	1,215	1,190
Grand Total P2 ADA	1,346.50	1,363.18	1,354.12	1,296.18	1,203.72	1,214.17	1,219.56	1,156.00	1,133.00
Grand Total Enrollment	1,419	1,415	1,422	1,358	1,261	1,280	1,240	1,215	1,190

PINER-OLIVET UNION SCHOOL DISTRICT

K-6 Program

BUDGET ASSUMPTIONS

2021-2022 Budget Development

Based on the May Revise and BASC LCFF Calculator

District 43 General Funds (01, 04, 05)

	Current Year	Budget Year	Subsequent Year #1	Subsequent Year #2
Revenue	2020-2021	2021-2022	2022-2023	2023-2024
LCFF Target COLA	0.00%	5.07%	2.48%	3.11%
Basic Aid Supplement	\$2,500,000	\$2,400,000	\$2,400,000	\$2,400,000
ADA (funded from P2)	Funded: 916.43 Actual: 916.43	Estimated Funded: 897.65 Estimated Actual: 875.75	Estimated Funded: 861.78 Estimated Actual: 851.79	Estimated Funded: 843.85 Estimated Actual: 833.73
Class Size Reduction	K-3 @ 24	K-3 @ 24	K-3 @ 24	K-3 @ 24
Supplemental Grant %				
Jack London/District - also used for Concentration Grant % for Charter Schools	48.09%	49.76%	49.55%	48.33%
Olivet	45.83%	45.73%	45.33%	45.53%
Schaefer	54.68%	55.12%	57.56%	56.71%
Other Revenue Changes				
Federal				
State				
Local	No Significant Changes	No Significant Changes	No Significant Changes	No Significant Changes
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
Certificated Salaries				
Staffing: FTE (includes Admin)	52.5	52.9	51.9	50.9
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Contract Days - POEA	185	185	185	185
Classified Salaries				
Staffing: FTE (includes Management & Confidential)	36.9	36.9	34.9	33.9
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected

PINER-OLIVET UNION SCHOOL DISTRICT
K-6 Program
BUDGET ASSUMPTIONS

<i>Expenditures continued</i>	2020-2021	2021-2022	2022-2023	2023-2024
Benefits				
STRS-Standard Rates	16.15%	16.92%	19.10%	19.10%
Other Cert	3.58%	4.75%	4.75%	4.75%
PERS-Standard Rates	20.70%	22.91%	26.10%	27.10%
Other Classified	9.78%	10.95%	10.95%	10.95%
State Unemployment Insurance	0.05%	1.23%	1.23%	1.23%
Health/Welfare Benefits				
Medical	Caps are \$850 single, \$1,000 double, \$1,200 family beginning 10/1/20	Caps are \$850 single, \$1,000 double, \$1,200 family	Caps are \$850 single, \$1,000 double, \$1,200 family	Caps are \$850 single, \$1,000 double, \$1,200 family
Dental/Vision/Life	No cap - Actual expected costs are reflected	No cap - 5.0% increase reflected	No cap	No cap
Retirement Incentive	\$ -	\$ -	\$ -	\$ -
Other Expenditures				
Books & Supplies	overall reduction in supplies	Carnegie Learning Math Solution Year 1: Olivet \$2,604.11, JL \$2,604.11, Schaefer \$3,708.23 Math Learning Center: Schaefer \$3,785.04, Olivet \$3,377.26, JL \$3,148.23	Carnegie Learning Math Solution Year 2: Olivet \$1,104.11, JL \$1,104.11, Schaefer \$2,208.23	Carnegie Learning Math Solution Year 3: Olivet \$1,104.12, JL \$1,104.12, Schaefer \$2,208.24
Services & Other Operating Expenses	Increases in PERS	RESIG Property/Liability increase of 25%	Increases in STRS/PERS	Increases in PERS
Capital Outlay	\$69,934	None	None	None
Special Ed Encroachment	\$1,778,560	\$1,801,156	\$1,832,682	\$ 1,887,783.00
Transfers In	To/From Charters, Cafe \$675,000	To/From Charters, Cafe \$675,000	To/From Charters, Cafe \$675,000	To/From Charters, Cafe \$675,000
Transfer Out	To/From Charters, Cafe \$785,167	To/From Charters, Cafe \$773,349	To/From Charters, Cafe \$773,349	To/From Charters, Cafe \$773,349

Piner-Olivet Union Elementary (70870) - FY21-22 Budget Dev - District				5/20/2021	
	2019-20	2020-21	2021-22	2022-23	2023-24
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	3.26%	0.00%	5.07%	2.48%	3.11%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement					
Base Grant	\$2,155,573	\$2,120,002	\$2,229,623	\$2,094,670	\$2,065,620
Grade Span Adjustment	126,198	118,091	125,188	113,068	112,183
Supplemental Grant	224,253	219,020	234,351	218,787	210,507
Concentration Grant	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	57,400	57,400	57,400	57,400	57,400
Add-ons: Home-to-School Transportation	165,000	165,000	165,000	165,000	165,000
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$2,728,424	\$2,679,513	\$2,811,562	\$2,648,925	\$2,610,710
Miscellaneous Adjustments	-	-	-	-	-
Economic Recovery Target	57,989	57,989	57,989	57,989	57,989
Additional State Aid	-	-	-	-	-
Total LCFF Entitlement	2,786,413	2,737,502	2,869,551	2,706,914	2,668,699
LCFF Entitlement Per ADA	\$ 10,021	\$ 10,015	\$ 10,486	\$ 10,794	\$ 11,127
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 1,392,287	\$ 1,366,942	\$ 1,468,819	\$ 1,384,727	\$ 1,382,666
EPA (for LCFF Calculation purposes)	\$ 102,914	\$ 75,354	\$ 54,730	\$ 50,156	\$ 47,970
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ 5,687,423	\$ 5,787,572	\$ 5,826,938	\$ 5,826,938	\$ 5,826,938
In-Lieu of Property Taxes (Object Code 8096)	(4,396,211)	(4,492,366)	(4,480,936)	(4,554,907)	(4,588,875)
<i>Property Taxes net of In-Lieu</i>	<i>\$ 1,291,212</i>	<i>\$ 1,295,206</i>	<i>\$ 1,346,002</i>	<i>\$ 1,272,031</i>	<i>\$ 1,238,063</i>
TOTAL FUNDING	2,786,413	2,737,502	2,869,551	2,706,914	2,668,699
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	2,786,413	2,737,502	2,869,551	2,706,914	2,668,699

SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	16.13801139%	37.69258175%	37.69000000%	37.69000000%	37.69000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	37.69258175%	37.69000000%	37.69000000%	37.69000000%
EPA (for LCFF Calculation purposes)	\$ 102,914	\$ 75,354	\$ 54,730	\$ 50,156	\$ 47,970
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 102,914	\$ 75,354	\$ 54,730	\$ 50,156	\$ 47,970
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ (51,968.00)	\$ (50,901.00)	\$ -	\$ -	\$ -
Accrual (from Data Entry tab)	-	-	-	-	-

Summary Tab

Piner-Olivet Union Elementary (70870) - FY21-22 Budget Dev - District

5/20/2021

2019-20

2020-21

2021-22

2022-23

2023-24

LCAP Percentage to Increase or Improve Services

Base Grant (<i>Excludes add-ons for TIIG and Transportation</i>)	\$	2,339,760	\$	2,296,082	\$	2,412,800	\$	2,265,727	\$	2,235,792
Supplemental and Concentration Grant funding in the LCAP year	\$	224,253	\$	219,020	\$	234,351	\$	218,787	\$	210,507
Percentage to Increase or Improve Services		9.58%		9.54%		9.71%		9.66%		9.42%

SUMMARY OF STUDENT POPULATION

Unduplicated Pupil Population

Enrollment		278		267		254		244		230
COE Enrollment		7		7		7		6		6
Total Enrollment		285		274		261		250		236
Unduplicated Pupil Count		136		137		123		119		112
COE Unduplicated Pupil Count		4		5		3		2		2
Total Unduplicated Pupil Count		140		142		126		121		114
Rolling %, Supplemental Grant		49.1400%		48.9300%		49.7600%		49.5500%		48.3300%
Rolling %, Concentration Grant		49.1400%		48.9300%		49.7600%		49.5500%		48.3300%

Olivet Elementary Charter (6066344) - FY21-22 Budget Dev		5/20/2021			
	2020-21	2021-22	2022-23	2023-24	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	0.00%	5.07%	2.48%	3.11%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement					
Base Grant	\$2,452,882	\$2,449,664	\$2,510,510	\$2,571,321	
Grade Span Adjustment	157,741	157,008	160,737	165,390	
Supplemental Grant	237,984	238,406	242,176	249,205	
Concentration Grant	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$2,848,607	\$2,845,078	\$2,913,423	\$2,985,916	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	2,848,607	2,845,078	2,913,423	2,985,916	
LCFF Entitlement Per ADA	\$ 8,996	\$ 9,452	\$ 9,679	\$ 9,986	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 1,219,615	\$ 1,296,695	\$ 1,326,467	\$ 1,382,726	
EPA (for LCFF Calculation purposes)	\$ 126,269	\$ 67,343	\$ 60,200	\$ 59,800	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	\$ 1,502,723	\$ 1,481,040	\$ 1,526,756	\$ 1,543,390	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	2,848,607	2,845,078	2,913,423	2,985,916	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	2,848,607	2,845,078	2,913,423	2,985,916	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	37.69258175%	37.69000000%	37.69000000%	37.69000000%	
% of Adjusted Revenue Limit - P-2	37.69258175%	37.69000000%	37.69000000%	37.69000000%	
EPA (for LCFF Calculation purposes)	\$ 126,269	\$ 67,343	\$ 60,200	\$ 59,800	
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 126,269	\$ 67,343	\$ 60,200	\$ 59,800	
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ (57,979.00)	\$ -	\$ -	\$ -	
Accrual (from Data Entry tab)	-	-	-	-	

Olivet Elementary Charter (6066344) - FY21-22 Budget Dev		5/20/2021			
	2020-21	2021-22	2022-23	2023-24	
LCAP Percentage to Increase or Improve Services					
Base Grant (<i>Excludes add-ons for TIG and Transportation</i>)	\$ 2,610,623	\$ 2,606,672	\$ 2,671,247	\$ 2,736,711	
Supplemental and Concentration Grant funding in the LCAP year	\$ 237,984	\$ 238,406	\$ 242,176	\$ 249,205	
Percentage to Increase or Improve Services	9.12%	9.15%	9.07%	9.11%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	317	318	318	315	
COE Enrollment	-	-	-	-	
Total Enrollment	317	318	318	315	
Unduplicated Pupil Count	142	145	145	143	
COE Unduplicated Pupil Count	-	-	-	-	
Total Unduplicated Pupil Count	142	145	145	143	
Rolling %, Supplemental Grant	45.5800%	45.7300%	45.3300%	45.5300%	
Rolling %, Concentration Grant	45.5800%	45.7300%	45.3300%	45.5300%	

Morrice Schaefer Charter (6109144) - FY21-22 Budget Dev - Schaefer		5/20/2021			
	2020-21	2021-22	2022-23	2023-24	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	0.00%	5.07%	2.48%	3.11%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement					
Base Grant	\$2,533,700	\$2,632,213	\$2,587,988	\$2,625,109	
Grade Span Adjustment	147,624	144,310	148,902	153,619	
Supplemental Grant	289,905	306,084	309,597	315,163	
Concentration Grant	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$2,971,229	\$3,082,607	\$3,046,487	\$3,093,891	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	2,971,229	3,082,607	3,046,487	3,093,891	
LCFF Entitlement Per ADA	\$ 9,091	\$ 9,544	\$ 9,827	\$ 10,144	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 1,291,495	\$ 1,422,507	\$ 1,412,080	\$ 1,458,530	
EPA (for LCFF Calculation purposes)	\$ 128,846	\$ 70,811	\$ 62,000	\$ 61,000	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	\$ 1,550,888	\$ 1,589,289	\$ 1,572,407	\$ 1,574,361	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	2,971,229	3,082,607	3,046,487	3,093,891	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	2,971,229	3,082,607	3,046,487	3,093,891	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	37.69258175%	37.69000000%	37.69000000%	37.69000000%	
% of Adjusted Revenue Limit - P-2	37.69258175%	37.69000000%	37.69000000%	37.69000000%	
EPA (for LCFF Calculation purposes)	\$ 128,846	\$ 70,811	\$ 62,000	\$ 61,000	
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 128,846	\$ 70,811	\$ 62,000	\$ 61,000	
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ (59,837.00)	\$ -	\$ -	\$ -	
Accrual (from Data Entry tab)	-	-	-	-	

Morrice Schaefer Charter (6109144) - FY21-22 Budget Dev - Schaefer		5/20/2021			
	2020-21	2021-22	2022-23	2023-24	
LCAP Percentage to Increase or Improve Services					
Base Grant (Excludes add-ons for TIG and Transportation)	\$ 2,681,324	\$ 2,776,523	\$ 2,736,890	\$ 2,778,728	
Supplemental and Concentration Grant funding in the LCAP year	\$ 289,905	\$ 306,084	\$ 309,597	\$ 315,163	
Percentage to Increase or Improve Services	10.81%	11.02%	11.31%	11.34%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	354	343	332	323	
COE Enrollment	-	-	-	-	
Total Enrollment	354	343	332	323	
Unduplicated Pupil Count	197	197	188	181	
COE Unduplicated Pupil Count	-	-	-	-	
Total Unduplicated Pupil Count	197	197	188	181	
Rolling %, Supplemental Grant	54.0600%	55.1200%	56.5600%	56.7100%	
Rolling %, Concentration Grant	48.9300%	48.9000%	48.6600%	48.3300%	

BUDGET SUMMARY

PINER-OLIVET UNION SCHOOL DISTRICT

To: The Governing Board
From: Kay Vang, Chief Business Official
Subject: The Budget for 2021-2022

The District's budget is a financial plan reflecting the District's Local Control Accountability Plan (LCAP) and Board designated essential services. The budget is not meant to be static, rather it is a fluid document that is updated several times each year to reflect changes in legislation, personnel, utility costs, etc. as new information is received on actual costs and revenues. It is important to remember that a budget is a best estimate at any given time as it was developed with the facts known at that specific time. This budget was developed using a technical process that included revenue forecasts, expenditure projections and identification of known carryovers. Reasonable average daily attendance (ADA), and cost of living adjustment (COLA) were used when planning and developing the budget. This process was applied to all district funds.

The May Revision is an opportunity for the Governor to recast his January State Budget proposals and present new proposals in view of a revised revenue outlook, legislative budget hearings, and stakeholder feedback. In this unprecedented public health crisis, 2021-22 is expected to be another very challenging year for school administration and finance staff. However, 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 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.

The State of California is required to pass a balanced budget; in order to accomplish this, the State has made many adjustments that affect all Local Educational Authorities (LEAs). The Local Control Funding Formula (LCFF) COLA for 2021-22 projected at 1.7%, compounded with the deferred 2020-21 COLA of 2.31%, which equates to a 4.05% COLA. An additional 1.0% increase to the LCFF base calculates to a super COLA of 5.07% for 2021-22.

In 2020-21, a significant change that impacted the District budget was the deferral of the apportionment for February, March, April, May, and June to 2021-22. The impact will be no revenue received for those months of about \$2 million. The Governor's budget continues to propose paying off most of the K-12 cash deferrals.

General Fund (District 43) (Funds 01, 04 and 05)

Overall Condition of the District

The multi-year projection shows deficit spending in the 2021-2022 and 2022-23 fiscal years of \$942,540 and \$57,457, respectively. The District currently has sufficient reserves to maintain a positive financial status in the 2021—22, 2020-23 and 2023-24 fiscal years. The ending fund balance in the 2021-22, 2022-23, and 2023-24 fiscal years is \$5,247,718, \$5,091,912, and \$5,015,200, respectively.

The local control funding formula (LCFF) calculation generates funding for each district based on ADA, grade level and the percentage of EL, low SES, and foster youth students. This budget is based on receiving COLAs of 5.07% in 2021-2022, 2.48% in 2022-2023 and 3.11% in 2023-2024.

Piner-Olivet receives Basic Aid Supplement Funding based on the number of students attending District charter schools who would not otherwise be served by the District and based on the amount of property taxes the District must share with the charter schools. This calculation includes students who live outside of the District boundaries and students attending grades 7 – 12. The District is projected to receive \$2,500,000 for Basic Aid Supplement Funding in 2021-22 and \$2,400,000 in 2022-23 and 2023-24 fiscal years.

Enrollment/ADA Trends

The District receives the majority of its funding based on average daily attendance which is typically 95% of enrollment. The projected enrollment for 2021-2022 is 915 and is budgeted to decline over the subsequent years to 894 and 868. The decline is due to a reduced enrollment from past years and the impact that has as each grade level decreases year over year. Part of the LCFF formula is based on classes in grades K-3 being at 24 or less; all of Piner-Olivet's K-3 classes have 24 or less students.

Status of Negotiations

Negotiations for 2021-22 have settled. The impact of settlement has been incorporated into all budget years.

Retirement Packages

The retirement packages offered to retirees are specified in the contracts with the bargaining units. Retirees have the dollar amount of the employee-only cost at the time of retirement contributed by the District towards a health premium until the retiree attains the age of 65. At that time, there is no longer any District contribution. The District is projected to have nine (9) retirees on this plan at a cost of \$49,757. The District budgets and expends a similar amount each year. The District also offered a retirement incentive program for 2016-2017. The retiree incentive program was fully paid during the 2019-2020 year.

Encroachments

Some restricted programs have higher expenditures than revenues. This is called an encroachment. There are two programs that have an encroachment at this time, Special Education and Cafeteria. The encroachment for special education is estimated to be \$1,801,156. The cafeteria program is anticipated to have an encroachment this year of \$98,349.

Multiyear Commitments

The District passed a General Obligation Bond measure in 1995 for \$10 million. Approximately half of those bonds were sold in 1995 and the remainder in 1998. The bonds were then refunded in 2003 when interest rates were lower. The bonds are being repaid from property taxes levied for that purpose. The bonds will be fully repaid in 2022. The District passed a second General Obligation Bond measure in 2010 for \$20 million. Approximately \$8.6 million of those bonds were sold in 2011, leaving approximately \$12 million in bonding authority. The bonds will be repaid from property taxes levied for that purpose. In 2020-21, the District executed the Forward Delivery Bond Purchase Agreement, dated January 6, 2021. The GO Refunding Bonds, Series 2021 with a principal amount of \$6,215,000 will be utilized for future bond projects such as security alarms, technology infrastructure, marquees, and school grounds.

Local Control Funding Formula (LCFF)

The District’s LCFF funding estimate for 2021-2022 is based on State budget information from the current School Services of California (SSC) Dartboard, which is used State-wide and is a County Office directive. The factors that drive the LCFF is enrollment multiplied by average daily attendance, the grade span of the student, K-3 class size, and students who are English Learners, low socio economic status, and foster youth.

Other Revenues

Federal revenue is being decreased by \$1,496,891 when comparing 2020-2021 to 2021-2022 due to one-time funding that will continue to be spent in 2021-22. Other State revenue has been decreased by \$464,295 in 2021-2022 due to one-time funding that will continue to be spent in the 2021-22 year. The SSC Dartboard was used to project lottery revenues for the budget and subsequent years. Local Revenue has remained comparative to prior year.

Expenditures

Salaries and benefits make up the majority of any educational agency’s budget. In developing the LCAPs for the District’s K-6 schools, some changes in personnel were made for the 2021-2022 budget. Those changes have been included in the projected expenditures for 2021-2022 and the two subsequent years. Changes in number of employees, statutory benefit rates, and changes in costs for health benefits packages are detailed on the Budget Assumption page. Overall, the expenditures budgeted for 2021-2022 are approximately \$623,715 more than 2020-2021. This is primarily due to expenses using one-time federal and state funds.

Fund Balance – At this point the budgeted year-end balance is \$6,288,607. Some portions of this balance are reserved or designated for specific purposes. A breakdown of the projected ending balance is as follows:

Revolving Cash	\$	3,000
Lottery/Restricted	\$	1,273,141
Designated for Technology & Special Education	\$	2,873,512
Designated for Economic Uncertainties (4.00%)	\$	601,987
Designated for Cash Flow (11.00%)	\$	1,536,967
Unassigned, Unrestricted	\$	0

Cash Position

A cash flow analysis projected through this fiscal year-end has been completed and is attached. We anticipate that the District will not have negative cash flow during the 2021-22 year. However, the District is securing a line of credit with the County Treasure for safety measures.

Piner-Olivet Charter School Fund (District 43) (Fund 07)

The District sponsors the Piner-Olivet Charter School. The Piner-Olivet Charter School's first year of operation was 1996-1997. The school serves students in grades 6 - 8. The Budget for the Piner-Olivet Charter School is included as part of this packet. The budget is based on the SSC May Revise Dartboard. The multi-year projection and cash flow analysis combine both Piner-Olivet Charter School and Northwest Prep as both Funds roll up to the Charter Fund 09 now.

Northwest Prep at Piner-Olivet Fund (District 43) (Fund 09)

The District sponsors another charter school, Northwest Prep at Piner-Olivet. Northwest Prep's first year of operation was 2004-2005. The school serves students in grades 7 – 12. It is the only school in the District with a high school population. The Budget for Northwest Prep at Piner-Olivet is included in this packet. The budget is based on the SSC May Revise Dartboard. The multi-year projection and cash flow analysis combine both Piner-Olivet Charter School and Northwest Prep as both Funds roll up to the Charter Fund 09 now.

Cafeteria Fund (Fund 13)

The Cafeteria Fund is utilized for depositing and expending funds related to the Food Service Program. Total revenue and expenditures budgeted for 2021-2022 is \$186,349, with a projected transfer in from the General Fund of \$98,349 to balance the fund. The program is projected to require a contribution every year in the future.

Deferred Maintenance Fund (Fund 14)

The Deferred Maintenance Fund is utilized for maintenance or upgrades in facilities that are twenty years old or older. Until 2008-2009, the District would transfer ½ of 1% of the General Fund expenditures to the Deferred Maintenance Fund each year with the State matching that amount most years. The 2009 State Budget Act affected this program by allowing this revenue to be used for any educational purpose for 2008-2009 through 2012-2013 (extended to 2014-2015) as well as allowing districts to not make a contribution. For those years through 2012-2013, the District did not make a transfer to the Deferred Maintenance Fund and any revenue received from the State for the Deferred Maintenance Program was used to balance the District's General Fund or was added to the District's Cash Flow Reserve. For 2013-2014, the Board took action to transfer \$100,000 from the District's General Fund to the Deferred Maintenance Fund. During the 2019-20 year the Board took action to not make the transfer to the Deferred Maintenance fund for the 2020-21 through 2022-23 budget years in order to alleviate the stress on the General Fund balance and address deficit spending. For 2021-2022, the projected fund balance is \$269,324.

Special Reserve Fund (Fund 17)

The Special Reserve Fund was initiated in 2009-2010. \$300,000 was transferred into this fund from the Deferred Maintenance Fund. Along with transferring these funds, the Board took action to designate these funds to be spent only on deferred maintenance items and only if necessary. The advantages of moving the funds from the Deferred Maintenance Fund to the Special Reserve Funds were that this could only be done in 2009-2010 and would not be possible in future years and that the funds could be used in the calculation of the District's Reserve for Economic Uncertainty. Most of the funds have been used for deferred maintenance projects. The fund was almost totally depleted in 2013-2014. For 2021-2022, the projected fund balance is \$9,821.

Special Reserve Fund (OPEB) (Fund 20)

Fund 20, Special Reserve Fund for Other Post Employment Benefits (OPEB), was created in 2014-2015. \$600,000 was transferred into the fund from the General Fund's unassigned reserve to begin to fund the District's \$1.1 million unfunded OPEB liability. The fund balance in 2021-2022 is projected at \$651,760.

Bond Fund (Fund 21)

The Bond Fund was re-established in 2010-2011. \$8,033,000 was initially deposited into this fund from the sale of general obligation bonds. Bond funds may only be spent on items included in the Measure L language that was included on the November, 2010 ballot. Total revenue budgeted for 2021-2022 is \$5,834,941. It is projected that there will be bond project expenses made from this fund during 2021-2022.

Capital Facilities Account Fund (Fund 25)

The Capital Facilities Account Fund is utilized for depositing and expending developer fees. Total revenue budgeted for 2021-2022 is \$5,000, total expenditures budgeted are \$0 with a projected fund balance of \$780,559. Developer fees are not budgeted until they are received. It is anticipated that there will be developer fees collected and spent during 2021-2022 and that the budget would be updated periodically throughout the year to reflect those revenues and expenditures.

District:

Multi-Year Projection

Reporting Period:

Object Codes	Base Year -- Prior Fiscal Year -- enter year: 2020-21			Year 1 -- Budget Year -- enter year: 2021-22			Year 2 -- Projection -- enter year: 2022-23			Year 3 -- Projection -- enter year: 2023-24		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (enter percentage)	enter in "Total" column		2.31%	enter in "Total" column		5.07%	enter in "Total" column		2.48%	enter in "Total" column		3.11%
Gap Funding Rate (enter percentage)	enter in "Total" column			enter in "Total" column			enter in "Total" column		%	enter in "Total" column		
Current Year ADA			910.57			868.00			846.00			826.00
ADA for LCFF purposes (current or prior year)												
Revenue												
Local Control Funding Formula 8010-8099	11,093,752	218,957	11,312,709	11,293,209	218,957	11,512,166	11,066,824	218,957	11,285,781	11,148,506	218,957	11,367,463
Federal Revenues 8100-8299		2,025,840	2,025,840	-	528,949	528,949	-	528,949	528,949	-	528,949	528,949
State Revenues 8300-8599	157,097	1,206,347	1,363,444	150,402	748,747	899,149	150,873	542,108	692,981	151,479	542,640	694,119
Local Revenues 8600-8799	634,242	449,937	1,084,179	558,902	446,517	1,005,419	562,768	446,517	1,009,285	561,336	446,517	1,007,853
Total Revenue	11,885,091	3,901,081	15,786,172	12,002,513	1,943,170	13,945,683	11,780,465	1,736,531	13,516,996	11,861,321	1,737,063	13,598,384
Expenditures												
Certificated Salaries 1000-1999	4,705,463	540,506	5,245,969	4,529,805	664,319	5,194,124	4,511,647	580,821	5,092,468	4,469,492	580,821	5,050,313
Classified Salaries 2000-2999	1,337,508	514,799	1,852,307	1,488,796	439,412	1,928,208	1,461,483	439,412	1,900,895	1,447,466	439,412	1,886,878
Employee Benefits -- Statutory 33xx ; 3501-3699	296,120	75,334	371,454	350,525	87,721	438,246	343,020	83,750	426,770	337,455	83,750	421,205
Employee Benefits -- STRS 31xx	762,091	570,634	1,332,725	789,467	586,629	1,376,096	875,000	584,151	1,459,151	859,236	584,151	1,443,387
Employee Benefits -- PERS 32xx	250,781	107,285	358,066	273,673	114,090	387,763	303,367	129,975	433,342	310,624	134,955	445,579
Emp & Retiree Benefits -- Health & Welfare 34xx; 37xx;	859,008	116,072	975,080	750,603	163,477	914,080	750,603	151,830	902,433	750,603	151,830	902,433
Books and Supplies 4000-4999	231,285	898,276	1,129,561	201,485	1,502,970	1,704,455	200,967	150,184	351,151	203,852	150,368	354,220
Services, Other Operating Expenses 5000-5999	972,412	1,957,000	2,929,412	1,108,794	1,766,523	2,875,317	1,135,405	1,802,904	2,938,309	1,160,724	1,842,074	3,002,798
Capital Outlay 6000-6999	54,682	15,252	69,934	54,682	15,252	69,934	54,682	15,252	69,934	54,682	15,252	69,934
Other Outgo 7100-7499	(195,076)	195,076	-	(194,703)	194,703	-	(194,703)	194,703	-	(194,703)	194,703	-
Total Expenditures	9,274,274	4,990,234	14,264,508	9,353,127	5,535,096	14,888,223	9,441,471	4,132,982	13,574,453	9,399,431	4,177,316	13,576,747
Excess (Deficiency)	2,610,817	(1,089,153)	1,521,664	2,649,386	(3,591,926)	(942,540)	2,338,994	(2,396,451)	(57,457)	2,461,890	(2,440,253)	21,637
* Transfers In 8910-8929	675,000		675,000	675,000	-	675,000	675,000		675,000	675,000		675,000
* Transfers Out (enter as negative) 7610-7629	(675,000)	(110,167)	(785,167)	(675,000)	(98,349)	(773,349)	(675,000)	(98,349)	(773,349)	(675,000)	(98,349)	(773,349)
Other Sources 8930-8979			-			-			-			-
Other Uses (enter as negative) 7630-7699			-			-			-			-
Contri 8980-8999	(2,318,623)	2,318,623	-	(2,434,717)	2,434,717	-	(2,477,217)	2,477,217	-	(2,538,602)	2,538,602	-
Total Transfers/Other Uses	(2,318,623)	2,208,456	(110,167)	(2,434,717)	2,336,368	(98,349)	(2,477,217)	2,378,868	(98,349)	(2,538,602)	2,440,253	(98,349)
Net Increase (Decrease)	292,194	1,119,303	1,411,497	214,669	(1,255,558)	(1,040,889)	(138,223)	(17,583)	(155,806)	(76,712)	-	(76,712)
Fund Balance												
Beginning Balance	4,723,272	153,838	4,877,110	5,015,466	1,273,141	6,288,607	5,230,135	17,583	5,247,718	5,091,912	-	5,091,912
Audit Adjustment(s)			-			-			-			-
Net Ending Balance	5,015,466	1,273,141	6,288,607	5,230,135	17,583	5,247,718	5,091,912	-	5,091,912	5,015,200	-	5,015,200
Components of Ending Balance:												
Revolving Cash (nonspendable) 9711	3,000		3,000	3,000		3,000	3,000		3,000	3,000		3,000
Stores (nonspendable) 9712			-			-			-			-
Restricted 9740		1,273,141	1,273,141		17,583	17,583		-	-		-	-
Stabilization Arrangements (committed) 9750	1,536,967		1,536,967	1,707,877		1,707,877	1,641,488		1,641,488	1,564,684		1,564,684
Assigned 9780	2,873,512		2,873,512	2,892,794		2,892,794	2,873,511		2,873,511	2,873,512		2,873,512
Reserve for Econ.Uncert. (unassigned) 9789	601,987		601,987	626,464		626,464	573,913		573,913	574,004		574,004
Unassigned/Unappropriated Amount 9790	-	-	-	-	-	-	-	-	-	(0)	-	(0)
Net Ending Balance	5,015,466	1,273,141	6,288,607	5,230,135	17,583	5,247,718	5,091,912	-	5,091,912	5,015,200	-	5,015,200
	enter EUR percentage in the box below			enter EUR percentage in the box below			enter EUR percentage in the box below			enter EUR percentage in the box below		
	4%			4%			4%			4%		
District Reserve for Economic Uncertainties:	601,987			626,463			573,912			574,004		
Fund 17 designated Res. For Econ. Uncert.	9821			9821			9821			9821		

Cashflow Report
FY21-22 Budget Dev Fund 01
Base Year 2021-22

Fund 01

Cashflow Report
FY21-22 Budget Dev Fund 01
Base Year 2021-22

Object Range	Budget/Req. Balance	2021						2022		2022					Accruals	Adjustments	TOTAL
		July	August	September	October	November	December	January	February	March	April	May	June				
1. BEGINNING CASH	2,777,003.00	2,777,003.00	5,589,447.88	5,250,184.67	4,853,437.51	4,851,213.67	4,344,530.39	6,361,772.45	5,961,468.43	5,338,389.89	4,872,011.52	7,625,476.61	6,992,697.76				
1. RECEIPTS																	
LCFF Sources																	
Principal Apportionment	8010-8019	6,878,426.00	334,281.20	334,281.20	649,906.66	601,706.16	601,706.16	649,906.66	601,706.16	601,706.16	649,906.66	601,706.16	601,706.16	48,200.50	601,706.16		6,878,426.00
Property Taxes	8020-8079	5,826,938.00						2,913,469.00				2,913,469.00					5,826,938.00
Miscellaneous Funds & LCFF Transfers	8080-8099	(1,193,198.00)		(84,729.30)	(169,458.60)	(112,972.40)	(112,972.40)	(112,972.40)	(112,972.40)	(112,972.40)	(197,681.93)	(98,870.62)	(98,870.62)				(1,193,198.00)
Federal Revenue	8100-8299	528,949.00				148,105.72				179,842.66				10,607.88	(98,811.31)		528,949.00
Other State Revenue	8300-8599	899,149.00		8,347.50		172,282.00	19,002.00	133,167.64	172,282.00					21,157.96			899,149.00
Other Local Revenue	8600-8799	1,005,419.00	30,162.57	30,162.57	40,216.76	100,541.90	40,216.76	40,216.76	100,541.90		130,450.11	172,282.00		43,581.00	47,754.75		1,005,419.00
Interfund Transfers In	8910-8929	675,000.00			675,000.00						150,812.85	150,812.85	30,162.57	251,354.75			675,000.00
All Other Financing Sources	8930-8999	0.00															0.00
TOTAL RECEIPTS		14,620,683.00	364,443.77	288,061.97	1,195,664.82	909,663.38	547,952.52	3,623,787.66	941,400.32	638,429.02	733,487.69	3,919,242.05	532,998.11	374,902.09	550,649.60		14,620,683.00
DISBURSEMENTS																	
Certificated Salaries	1000-1999	5,194,124.00	103,882.48	519,412.40	519,412.40	519,412.40	467,471.16	467,471.16	467,471.16	467,471.16	467,471.16	467,471.16	467,471.16	259,706.20			5,194,124.00
Classified Salaries	2000-2999	1,928,208.00	96,410.40	173,538.72	173,538.72	173,538.72	173,538.72	154,256.64	173,538.72	154,256.64	173,538.72	173,538.72	173,538.72	134,974.56			1,928,208.00
Employee Benefits	3000-3999	3,116,185.00	124,647.40	249,294.80	264,875.73	264,875.73	264,875.73	264,875.73	264,875.73	264,875.73	264,875.73	264,875.73	264,875.73	358,361.28			3,116,185.00
Books and Supplies	4000-4999	1,704,455.00	34,089.10	85,222.75	178,967.78	144,878.68	170,445.50	144,878.68	187,490.05	144,878.68	178,967.78	144,878.68	144,878.68	172,519.02	460,050.72		1,704,455.00
Capital Outlay	6000-6999	69,934.00			34,967.00				34,967.00								69,934.00
Other Outgo	7000-7499	0.00															0.00
Interfund Transfers Out	7600-7629	773,349.00			675,000.00				98,349.00								773,349.00
All Other Financing Uses	7630-7699	0.00															0.00
TOTAL DISBURSEMENTS		15,661,572.00	445,288.89	1,113,728.18	2,076,786.98	1,390,237.22	1,363,862.81	1,606,545.60	1,341,704.34	1,261,507.56	1,199,866.06	1,165,776.96	1,165,776.96	1,070,439.73	460,050.72		15,661,572.00
BALANCE SHEET ITEMS																	
Assets and Deferred Outflows																	
Cash Not in Treasury	9111-9199	0.00															0.00
Accounts Receivable	9200-9299	4,213,523.00	2,455,168.00	486,403.00	484,375.00	478,350.00	309,227.00										4,213,523.00
Due From Other Funds	9310	0.00															0.00
Stores	9320	0.00															0.00
Prepaid Expenditures	9330	0.00															0.00
Other Current Assets	9340	0.00															0.00
Deferred Outflows of Resources	9490	0.00															0.00
SUBTOTAL		4,213,523.00	2,455,168.00	486,403.00	484,375.00	478,350.00	309,227.00										4,213,523.00
Liabilities and Deferred Inflows																	
Accounts Payable	9500-9599	(438,122.00)	(438,122.00)														(438,122.00)
Due To Other Funds	9610	0.00															0.00
Current Loans	9640	0.00															0.00
Unearned Revenues	9650	0.00															0.00
Deferred Inflows of Resources	9690	0.00															0.00
SUBTOTAL		(438,122.00)	(438,122.00)														(438,122.00)
Nonoperating																	
Suspense Clearing	9910	0.00															0.00
TOTAL BALANCE SHEET ITEMS		4,651,645.00	2,893,290.00	486,403.00	484,375.00	478,350.00	309,227.00										4,651,645.00
NET INCREASE/DECREASE (B - C + D)		3,610,756.00	2,812,444.88	(339,263.21)	(396,747.16)	(2,223.84)	(506,683.29)	2,017,242.06	(400,304.02)	(623,078.54)	(466,378.37)	2,753,465.09	(632,778.85)	(695,537.64)	90,598.88		3,610,756.00
ENDING CASH (A + E)			5,589,447.88	5,250,184.67	4,853,437.51	4,851,213.67	4,344,530.39	6,361,772.45	5,961,468.43	5,338,389.89	4,872,011.52	7,625,476.61	6,992,697.76	6,297,160.12			3,610,756.00
ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS																	6,387,759.00

PINER-OLIVET
CHARTER SCHOOL
&
NORTHWEST
PREP

2021-2022
BUDGET

**PINER-OLIVET CHARTER SCHOOL
BUDGET ASSUMPTIONS**

2021-2022 Budget Development

Based on the May Revise and BASC LCFF Calculator

District 43 Fund 07

	Current Year	Budget Year	Subsequent Year #1	Subsequent Year #2
Revenue	2020-2021	2021-2022	2022-2023	2023-2024
LCFF Target COLA	0.00%	5.07%	2.48%	3.11%
<i>Enrollment/ADA (funded)</i>				
Enrollment	201	Estimated: 201	Estimated: 201	Estimated: 201
ADA	200.4	Estimated: 193	Estimated: 193	Estimated: 193
<i>Supplemental Grant % - 3-Year Rolling %</i>	45.66%	45.99%	47.43%	46.77
<i>Concentration Grant % - District's % applies for Charter Schools</i>	48.09%	49.76%	49.55%	48.33%
<i>Other Revenue Changes</i>				
Federal				
State				
Local				
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
Certificated Salaries				
Staffing: FTE (includes Admin)	9.00	9.00	9.00	9.00
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Contract Days - POEA	185	185	185	185
Classified Salaries				
Staffing: FTE (includes Management & Confidential)	5.06	5.06	5.06	5.06
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Benefits				
STRS-Standard Rates	16.15%	16.92%	19.10%	19.10%
Other Cert	2.79%	2.79%	2.79%	4.75%
PERS-Standard Rates	20.70%	22.91%	26.10%	27.10%
Other Classified	8.99%	8.99%	8.99%	10.95%
State Unemployment Insurance	0.05%	1.23%	1.23%	1.23%

**PINER-OLIVET CHARTER SCHOOL
BUDGET ASSUMPTIONS**

<i>Expenditures continued</i>	2020-2021	2021-2022	2022-2023	2023-2024
Health/Welfare Benefits				
Medical	Caps are \$850 single, \$1,000 double, \$1,200 family beginning 10/1/20	Caps are \$850 single, \$1,000 double, \$1,200 family	Caps are \$850 single, \$1,000 double, \$1,200 family	Caps are \$850 single, \$1,000 double, \$1,200 family
Dental/Vision/Life	No cap - Actual expected costs are reflected	No cap - 5.0% increase reflected	No cap	No cap
Retiree Health Benefits	\$ 14,534	\$ 14,295	\$ 13,230	
Retirement Incentive	\$ -	\$ -	\$ -	\$ -
Other Expenditures				
Books & Supplies	Increases due to CARES Act funding	Carnegie Learning Math Solution Year 1: \$19,027.45	Carnegie Learning Math Solution Year 2: \$9,527.45	Carnegie Learning Math Solution Year 3: \$9,527.46
Services & Other Operating Expenses	Increases due to CARES Act funding	RESIG Property/Liabilty increase of 25%	Minimal Changes	Minimal Changes
Capital Outlay	None	None	None	None
Special Ed Encroachment	\$20,000	\$20,000	\$20,000	\$20,000

**NORTHWEST PREP CHARTER SCHOOL
BUDGET ASSUMPTIONS**

2021-2022 Budget Development

Based on the May Revise and BASC LCFF Calculator
District 43 Fund 09

	Current Year	Budget Year	Subsequent Year #1	Subsequent Year #2
Revenue	2020-2021	2021-2022	2022-2023	2023-2024
LCFF Target COLA	0.00%	5.07%	2.48%	3.11%
<i>Enrollment/ADA (funded)</i>				
Enrollment	101	Estimated: 99	Estimated: 95	Estimated: 94
ADA	102.79	Estimated: 94	Estimated: 94	Estimated: 92
<i>Supplemental Grant % - 3-Year Rolling %</i>	44.95%	43.69%	40.68%	40.28%
<i>Concentration Grant % - District's % applies for Charter Schools</i>	48.09%	49.76%	49.55%	48.33%
<i>Other Revenue Changes</i>				
Federal				
State				
Local				
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
Certificated Salaries				
Staffing: FTE (includes Admin)	6	6	6	6
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Contract Days - POEA	185	185	185	185
Classified Salaries				
Staffing: FTE (includes Management & Confidential)	2.51	2.51	2.51	2.51
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Benefits				
STRS-Standard Rates	16.15%	16.92%	19.10%	19.10%
Other Cert	3.58%	4.75%	4.75%	4.75%
PERS-Standard Rates	20.70%	22.91%	26.10%	27.10%
Other Classified	9.78%	10.95%	10.95%	10.95%
State Unemployment Insurance	0.05%	1.23%	1.23%	1.23%

**NORTHWEST PREP CHARTER SCHOOL
BUDGET ASSUMPTIONS**

<i>Expenditures continued</i>	2020-2021	2021-2022	2022-2023	2023-2024
<i>Health/Welfare Benefit</i>				
Medical	Caps are \$850 single, \$1,000 double, \$1,200 family	Caps are \$850 single, \$1,000 double, \$1,200 family	Caps are \$850 single, \$1,000 double, \$1,200 family	Caps are \$850 single, \$1,000 double, \$1,200 family
Dental/Vision/Life	No cap - Actual expected costs are reflected	No cap - 5.0% increase reflected	No cap	No cap
Retiree Health Benefits	\$ -	\$ -	\$ -	\$ -
Retirement Incentive	\$ -	\$ -	\$ -	\$ -
<i>Other Expenditures</i>				
Books & Supplies	Increases due to CARES Act funding	Minimal Changes	Minimal Changes	Minimal Changes
Services & Other Operating Expenses	Repay Rent to POUSD: \$10,000	RESIG Property/Liability Increase of 25% & Repay Rent to POUSD: \$10,000	Repay Rent to POUSD: \$10,000	Repay Rent to POUSD: \$10,000
Capital Outlay	None	None	None	None
Special Ed Encroachment	\$10,000	\$10,000	\$10,000	\$10,000

Piner-Olivet Charter (6113492) - FY21-22 Budget Dev - POCS		5/20/2021			
	2020-21	2021-22	2022-23	2023-24	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	0.00%	5.07%	2.48%	3.11%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement					
Base Grant	\$1,613,220	\$1,632,394	\$1,672,924	\$1,725,034	
Grade Span Adjustment	-	-	-	-	
Supplemental Grant	149,449	150,148	158,694	161,360	
Concentration Grant	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$1,762,669	\$1,782,542	\$1,831,618	\$1,886,394	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	1,762,669	1,782,542	1,831,618	1,886,394	
LCFF Entitlement Per ADA	\$ 8,796	\$ 9,236	\$ 9,490	\$ 9,774	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 691,932	\$ 751,343	\$ 800,419	\$ 851,559	
EPA (for LCFF Calculation purposes)	\$ 119,761	\$ 81,562	\$ 52,249	\$ 38,600	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	\$ 950,976	\$ 949,637	\$ 978,950	\$ 996,235	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	1,762,669	1,782,542	1,831,618	1,886,394	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	1,762,669	1,782,542	1,831,618	1,886,394	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	37.69258175%	37.69000000%	37.69000000%	37.69000000%	
% of Adjusted Revenue Limit - P-2	37.69258175%	37.69000000%	37.69000000%	37.69000000%	
EPA (for LCFF Calculation purposes)	\$ 119,761	\$ 81,562	\$ 52,249	\$ 38,600	
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 119,761	\$ 81,562	\$ 52,249	\$ 38,600	
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ (32,134.00)	\$ -	\$ -	\$ -	
Accrual (from Data Entry tab)	-	-	-	-	

Piner-Olivet Charter (6113492) - FY21-22 Budget Dev - POCS		5/20/2021			
	2020-21	2021-22	2022-23	2023-24	
LCAP Percentage to Increase or Improve Services					
Base Grant (<i>Excludes add-ons for TIIG and Transportation</i>)	\$ 1,613,220	\$ 1,632,394	\$ 1,672,924	\$ 1,725,034	
Supplemental and Concentration Grant funding in the LCAP year	\$ 149,449	\$ 150,148	\$ 158,694	\$ 161,360	
Percentage to Increase or Improve Services	9.26%	9.20%	9.49%	9.35%	
SUMMARY OF STUDENT POPULATION					

Northwest Prep Charter (106344) - FY2021-22 Budget Dev - Northwest Prep		5/20/2021			
	2020-21	2021-22	2022-23	2023-24	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	0.00%	5.07%	2.48%	3.11%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement					
Base Grant	\$906,540	\$880,557	\$901,998	\$909,792	
Grade Span Adjustment	15,025	16,223	16,529	16,586	
Supplemental Grant	83,420	78,361	74,731	74,629	
Concentration Grant	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$1,004,985	\$975,141	\$993,258	\$1,001,007	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	1,004,985	975,141	993,258	1,001,007	
LCFF Entitlement Per ADA	\$ 9,777	\$ 10,374	\$ 10,567	\$ 10,881	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 398,509	\$ 420,527	\$ 438,644	\$ 458,193	
EPA (for LCFF Calculation purposes)	\$ 118,697	\$ 92,096	\$ 77,820	\$ 67,925	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	\$ 487,779	\$ 462,518	\$ 476,794	\$ 474,889	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	1,004,985	975,141	993,258	1,001,007	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	1,004,985	975,141	993,258	1,001,007	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	37.69258175%	37.69000000%	37.69000000%	37.69000000%	
% of Adjusted Revenue Limit - P-2	37.69258175%	37.69000000%	37.69000000%	37.69000000%	
EPA (for LCFF Calculation purposes)	\$ 118,697	\$ 92,096	\$ 77,820	\$ 67,925	
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 118,697	\$ 92,096	\$ 77,820	\$ 67,925	
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ 309.00	\$ -	\$ -	\$ -	
Accrual (from Data Entry tab)	-	-	-	-	

Northwest Prep Charter (106344) - FY2021-22 Budget Dev - Northwest Prep			5/20/2021	
	2020-21	2021-22	2022-23	2023-24
LCAP Percentage to Increase or Improve Services				
Base Grant (<i>Excludes add-ons for TIIG and Transportation</i>)	\$ 921,565	\$ 896,780	\$ 918,527	\$ 926,378
Supplemental and Concentration Grant funding in the LCAP year	\$ 83,420	\$ 78,361	\$ 74,731	\$ 74,629
Percentage to Increase or Improve Services	9.05%	8.74%	8.14%	8.06%

PINER-OLIVET CHARTER & NORTHWEST PREP CHARTER SCHOOL
MULTI-YEAR PROJECTION FOR BUDGET YEAR 2021-2022 Budget Development
BASED ON GOVERNOR'S MAY REVISE AND BASC LCFF CALCULATOR

	Account Codes	Actuals 2020-2021	Budget 2021-2022	Difference	Budget 2022-2023	Difference	Budget 2023-2024	Difference
REVENUE								
General State Aid - LCFF	8000-8099	2,764,953	2,757,683	(7,270)	2,824,876	67,193	2,887,401	62,525
Federal Revenue	8100-8299	402,109	79,563	(322,546)	79,563	-	79,563	-
Other State Revenue	8300-8599	272,921	298,330	25,409	176,348	(121,982)	176,566	218
Local Revenue	8600-8799	24,286	6,786	(17,500)	7,166	380	7,025	(141)
Total Revenue		3,464,269	3,142,362	(321,907)	3,087,953	(54,409)	3,150,555	62,602
EXPENDITURES								
Salaries - Certificated	1000-1999	1,368,171	1,494,704	126,533	1,517,124	22,420	1,539,881	22,757
Salaries - Classified	2000-2999	310,453	339,190	28,737	338,744	(446)	342,131	3,387
Benefits	3000-3999	722,629	780,843	58,214	825,049	44,206	834,880	9,831
Supplies	4000-4999	217,150	439,881	222,731	92,681	(347,200)	92,941	260
Contracted Services	5000-5999	567,252	304,879	(262,373)	310,528	5,649	317,306	6,778
Sites, Buildings, Equipment	6000-6999	-	-	-	-	-	-	-
Other Outgo (Includes Transfers Out)	7000-7999	10,000	10,000	-	10,000	-	10,000	-
Total Expenditures		3,195,655	3,369,497	173,842	3,094,126	(275,371)	3,137,139	43,013
Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses		268,614	(227,135)		(6,173)		13,416	
FUND BALANCE, RESERVES								
Beginning Balance		926,655	1,195,269	268,614	968,134	(227,135)	961,961	(6,173)
Ending Balance		1,195,269	968,134	(227,136)	961,961	(6,173)	975,377	13,416
<i>Components of Ending Balance</i>								
Revolving Cash	9711	6,000	6,000	-	6,000	-	6,000	-
Reserve for Economic Uncertainties	9789	127,826	134,780	6,954	123,765	(11,015)	125,486	1,721
Reserve for Cash Flow	978x	350,422	369,545	19,123	339,254	(30,291)	343,985	4,731
Reserve for Safety Grant	978x	-	-	-	-	-	-	-
Reserve for Restricted Accounts	978x	-	-	-	-	-	-	-
Undesignated/Unrestricted Reserve	9790	711,021	457,809	(253,211)	492,942	35,133	499,906	6,964

Piner-Olivet Union Elementary
49-70870-000000

Cashflow Report
FY21-22 Budget Dev Fund 09
Base Year 2021-22

Fund 09

Cashflow Report
FY21-22 Budget Dev Fund 09
Base Year 2021-22

Object Range	Budget/Beg. Balance	2021								2022					Accruals	Adjustments	TOTAL
		July	August	September	October	November	December	January	February	March	April	May	June				
A. BEGINNING CASH	779,404.00	779,404.00	1,260,331.98	1,276,306.65	1,441,374.75	1,538,120.20	1,508,127.96	1,496,889.92	1,424,910.34	1,336,943.98	1,386,634.61	1,316,465.85	1,224,891.83				
B. RECEIPTS																	
LCFF Sources																	
Principal Apportionment	8010-8019 1,345,528.00	58,593.50	58,593.50	148,882.80	105,468.30	105,468.30	148,882.80	105,468.30	105,468.30	148,882.80	105,468.30	105,468.30	43,414.50	105,468.30		1,345,528.00	
Property Taxes	8020-8079 0.00																
Miscellaneous Funds & LCFF Transfers	8080-8099 1,412,155.00		84,729.30	169,458.60	112,972.40	112,972.40	112,972.40	112,972.40	112,972.40	197,681.93	98,870.62	98,870.62	98,870.62	98,811.31		1,412,155.00	
Federal Revenue	8100-8299 79,563.00			27,847.05			11,934.45	11,934.45			27,847.05					79,563.00	
Other State Revenue	8300-8599 298,330.00		61,076.00	61,076.00	112,214.00	6,851.00	14,278.25			14,278.25			14,278.25	14,278.25		298,330.00	
Other Local Revenue	8600-8799 6,786.00				1,696.50							3,393.00				6,786.00	
Interfund Transfers in	8910-8929 0.00																
All Other Financing Sources	8930-8999 0.00																
TOTAL RECEIPTS	3,142,362.00	58,593.50	204,398.80	407,264.45	332,351.20	225,291.70	288,067.90	230,375.15	220,137.20	360,842.98	232,185.97	207,731.92	156,563.37	218,557.86		3,142,362.00	
C. DISBURSEMENTS																	
Certificated Salaries	1000-1999 1,494,704.00	44,841.12	134,523.36	134,523.36	134,523.36	134,523.36	134,523.36	134,523.36	134,523.36	134,523.36	134,523.36	134,523.36	104,629.28			1,494,704.00	
Classified Salaries	2000-2999 339,190.00	10,175.70	30,527.10	30,527.10	30,527.10	30,527.10	30,527.10	30,527.10	30,527.10	30,527.10	30,527.10	30,527.10	23,743.30			339,190.00	
Employee Benefits	3000-3999 780,843.00	23,425.29	70,275.87	70,275.87	70,275.87	70,275.87	70,275.87	70,275.87	70,275.87	70,275.87	70,275.87	70,275.87	54,659.01			780,843.00	
Books and Supplies	4000-4999 439,881.00	8,797.62	13,196.43	48,386.91	43,988.10	39,589.29	39,589.29	48,386.91	39,589.29	48,386.91	39,589.29	39,589.29	30,791.67			439,881.00	
Services	5000-5999 304,879.00	3,048.79	9,146.37	27,439.11	24,390.32	24,390.32	24,390.32	27,439.11	24,390.32	27,439.11	27,439.11	24,390.32	21,341.53	39,634.27		304,879.00	
Capital Outlay	6000-6999 0.00																
Other Outgo	7000-7499 0.00																
Interfund Transfers Out	7600-7629 10,000.00													10,000.00		10,000.00	
All Other Financing Uses	7630-7699 0.00																
TOTAL DISBURSEMENTS	3,369,497.00	90,288.52	257,669.13	311,152.35	303,704.75	299,305.94	299,305.94	302,354.73	308,103.56	311,152.35	302,354.73	299,305.94	245,164.79	39,634.27		3,369,497.00	
D. BALANCE SHEET ITEMS																	
Assets and Deferred Outflows																	
Cash Not in Treasury	9111-9199 0.00																
Accounts Receivable	9200-9299 605,349.00	355,027.00	69,245.00	68,956.00	68,099.00	44,022.00										605,349.00	
Due From Other Funds	9310 0.00																
Stores	9320 0.00																
Prepaid Expenditures	9330 0.00																
Other Current Assets	9340 0.00																
Deferred Outflows of Resources	9490 0.00																
SUBTOTAL	605,349.00	355,027.00	69,245.00	68,956.00	68,099.00	44,022.00										605,349.00	
Liabilities and Deferred Inflows																	
Accounts Payable	9500-9599 (157,596.00)	(157,596.00)														(157,596.00)	
Due To Other Funds	9610 0.00																
Current Loans	9640 0.00																
Unearned Revenues	9650 0.00																
Deferred Inflows of Resources	9690 0.00																
SUBTOTAL	(157,596.00)	(157,596.00)														(157,596.00)	
Nonoperating																	
Suspense Clearing	9910 0.00																
TOTAL BALANCE SHEET ITEMS	762,945.00	512,623.00	69,245.00	68,956.00	68,099.00	44,022.00										762,945.00	
E. NET INCREASE/DECREASE (B - C + D)	535,810.00	480,927.98	15,974.67	165,068.10	96,745.45	(29,992.24)	(11,238.04)	(71,979.58)	(87,966.36)	49,690.63	(70,168.76)	(91,574.02)	(88,601.42)	178,923.59		535,810.00	
F. ENDING CASH (A + E)		1,260,331.98	1,276,306.65	1,441,374.75	1,538,120.20	1,508,127.96	1,496,889.92	1,424,910.34	1,336,943.98	1,386,634.61	1,316,465.85	1,224,891.83	1,136,290.41			1,315,214.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS																1,315,214.00	

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,004,414.00	2,757,683.00	174.6%
2) Federal Revenue		8100-8299	120,478.00	79,563.00	-34.0%
3) Other State Revenue		8300-8599	132,509.00	298,330.00	125.1%
4) Other Local Revenue		8600-8799	13,500.00	6,786.00	-49.7%
5) TOTAL, REVENUES			1,270,901.00	3,142,362.00	147.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	483,892.00	1,494,704.00	208.9%
2) Classified Salaries		2000-2999	95,454.00	339,190.00	255.3%
3) Employee Benefits		3000-3999	247,187.00	780,843.00	215.9%
4) Books and Supplies		4000-4999	67,509.00	439,881.00	551.6%
5) Services and Other Operating Expenditures		5000-5999	232,434.00	304,879.00	31.2%
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			1,126,476.00	3,359,497.00	198.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			144,425.00	(217,135.00)	-250.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,000.00	10,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,000.00)	(10,000.00)	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			134,425.00	(227,135.00)	-269.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	926,655.00	1,061,080.00	14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			926,655.00	1,061,080.00	14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			926,655.00	1,061,080.00	14.5%
2) Ending Balance, June 30 (E + F1e)			1,061,080.00	833,945.00	-21.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	6,000.00	6,000.00	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			337,349.00	109,285.00	-67.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	717,731.00	718,660.00	0.1%
Reserve for charters	0000	9780		255,474.00	
Reserve for POCS and NWP	0000	9780		370,191.00	
Materials	1100	9780		39,409.00	
Materials for POCS	1100	9780		53,586.00	
Reserve for Charters	0000	9780	624,736.00		
Reserve for Charters	1100	9780	92,995.00		
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	377,289.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	2,469.20		
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			379,758.69		
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	253.76		
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			253.76		
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)			379,504.93		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	397,938.00	1,171,870.00	194.5%
Education Protection Account State Aid - Current Year		8012	118,697.00	173,658.00	46.3%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	487,779.00	1,412,155.00	189.5%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,004,414.00	2,757,683.00	174.6%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	19,295.00	52,967.00	174.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,490.00	6,596.00	164.9%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	10,000.00	20,000.00	100.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	88,693.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			120,478.00	79,563.00	-34.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,589.00	6,851.00	90.9%
Lottery - Unrestricted and Instructional Materials		8560	20,456.00	57,113.00	179.2%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	108,464.00	234,366.00	116.1%
TOTAL, OTHER STATE REVENUE			132,509.00	298,330.00	125.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,000.00	3,000.00	-57.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	6,500.00	3,786.00	-41.8%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,500.00	6,786.00	-49.7%
TOTAL, REVENUES			1,270,901.00	3,142,362.00	147.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	364,610.00	1,265,423.00	247.1%
Certificated Pupil Support Salaries		1200	43,834.00	31,625.00	-27.9%
Certificated Supervisors' and Administrators' Salaries		1300	75,448.00	197,656.00	162.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			483,892.00	1,494,704.00	208.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	30,117.00	145,315.00	382.5%
Classified Support Salaries		2200	21,589.00	32,751.00	51.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	43,748.00	161,124.00	268.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			95,454.00	339,190.00	255.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	108,391.00	327,146.00	201.8%
PERS		3201-3202	16,656.00	85,302.00	412.1%
OASDI/Medicare/Alternative		3301-3302	14,328.00	47,747.00	233.2%
Health and Welfare Benefits		3401-3402	95,086.00	261,505.00	175.0%
Unemployment Insurance		3501-3502	774.00	21,569.00	2686.7%
Workers' Compensation		3601-3602	11,952.00	37,574.00	214.4%
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			247,187.00	780,843.00	215.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	9,457.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	61,307.00	428,688.00	599.2%
Noncapitalized Equipment		4400	6,202.00	1,736.00	-72.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			67,509.00	439,881.00	551.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,956.00	6,840.00	249.7%
Dues and Memberships		5300	1,100.00	1,100.00	0.0%
Insurance		5400-5450	15,751.00	37,161.00	135.9%
Operations and Housekeeping Services		5500	7,700.00	32,900.00	327.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,300.00	15,300.00	84.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	197,427.00	208,366.00	5.5%
Communications		5900	200.00	3,212.00	1506.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			232,434.00	304,879.00	31.2%
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%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,126,476.00	3,359,497.00	198.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	10,000.00	10,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,000.00	10,000.00	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)			(10,000.00)	(10,000.00)	0.0%

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	642.67	642.67	642.67	624.00	624.00	624.00
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)	642.67	642.67	642.67	624.00	624.00	624.00
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	303.20	303.20	303.20	287.00	287.00	287.00
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)	303.20	303.20	303.20	287.00	287.00	287.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	945.87	945.87	945.87	911.00	911.00	911.00

**DISTRICT K-6
PROGRAM
SACS REPORTS**

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)	267.90	267.90	267.90	245.00	245.00	264.01
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	267.90	267.90	267.90	245.00	245.00	264.01
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	5.45	5.45	5.45	6.75	6.75	9.64
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	5.45	5.45	5.45	6.75	6.75	9.64
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	273.35	273.35	273.35	251.75	251.75	273.65
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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	642.67	642.67	642.67	624.00	624.00	624.00
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)	642.67	642.67	642.67	624.00	624.00	624.00
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	303.20	303.20	303.20	287.00	287.00	287.00
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)	303.20	303.20	303.20	287.00	287.00	287.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	945.87	945.87	945.87	911.00	911.00	911.00

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					675,000.00	773,349.00		
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	10,000.00		
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					98,349.00	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					10,000.00	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	783,349.00	783,349.00		

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	11,093,752.00	218,957.00	11,312,709.00	11,293,209.00	218,957.00	11,512,166.00	1.8%
2) Federal Revenue		8100-8299	0.00	2,025,840.00	2,025,840.00	0.00	528,949.00	528,949.00	-73.9%
3) Other State Revenue		8300-8599	157,097.00	1,206,347.00	1,363,444.00	150,402.00	748,747.00	899,149.00	-34.1%
4) Other Local Revenue		8600-8799	634,242.00	449,937.00	1,084,179.00	558,902.00	446,517.00	1,005,419.00	-7.3%
5) TOTAL, REVENUES			11,885,091.00	3,901,081.00	15,786,172.00	12,002,513.00	1,943,170.00	13,945,683.00	-11.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,705,463.00	540,506.00	5,245,969.00	4,529,805.00	664,319.00	5,194,124.00	-1.0%
2) Classified Salaries		2000-2999	1,337,508.00	514,799.00	1,852,307.00	1,488,796.00	439,412.00	1,928,208.00	4.1%
3) Employee Benefits		3000-3999	2,168,000.00	869,325.00	3,037,325.00	2,164,268.00	951,917.00	3,116,185.00	2.6%
4) Books and Supplies		4000-4999	231,285.00	898,276.00	1,129,561.00	201,485.00	1,502,970.00	1,704,455.00	50.9%
5) Services and Other Operating Expenditures		5000-5999	972,412.00	1,957,000.00	2,929,412.00	1,108,794.00	1,766,523.00	2,875,317.00	-1.8%
6) Capital Outlay		6000-6999	54,682.00	15,252.00	69,934.00	54,682.00	15,252.00	69,934.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(195,076.00)	195,076.00	0.00	(194,703.00)	194,703.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,274,274.00	4,990,234.00	14,264,508.00	9,353,127.00	5,535,096.00	14,888,223.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			2,610,817.00	(1,089,153.00)	1,521,664.00	2,649,386.00	(3,591,926.00)	(942,540.00)	-161.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	675,000.00	0.00	675,000.00	675,000.00	0.00	675,000.00	0.0%
b) Transfers Out		7600-7629	675,000.00	110,167.00	785,167.00	675,000.00	98,349.00	773,349.00	-1.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,318,623.00)	2,318,623.00	0.00	(2,434,717.00)	2,434,717.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,318,623.00)	2,208,456.00	(110,167.00)	(2,434,717.00)	2,336,368.00	(98,349.00)	-10.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			292,194.00	1,119,303.00	1,411,497.00	214,669.00	(1,255,558.00)	(1,040,889.00)	-173.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,723,272.00	153,838.00	4,877,110.00	5,015,466.00	1,273,141.00	6,288,607.00	28.9%
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)			4,723,272.00	153,838.00	4,877,110.00	5,015,466.00	1,273,141.00	6,288,607.00	28.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,723,272.00	153,838.00	4,877,110.00	5,015,466.00	1,273,141.00	6,288,607.00	28.9%
2) Ending Balance, June 30 (E + F1e)			5,015,466.00	1,273,141.00	6,288,607.00	5,230,135.00	17,583.00	5,247,718.00	-16.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	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	1,273,141.00	1,273,141.00	0.00	17,583.00	17,583.00	-98.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,547,089.00	0.00	1,547,089.00	1,707,877.00	0.00	1,707,877.00	10.4%
Board resolution - cash flow	0000	9760				1,707,877.00		1,707,877.00	
Commitments	0000	9760	1,547,089.00		1,547,089.00				
d) Assigned									
Other Assignments		9780	2,863,389.00	0.00	2,863,389.00	2,892,794.00	0.00	2,892,794.00	1.0%
Board assigned	0000	9780				2,873,511.00		2,873,511.00	
Materials	1100	9780				19,283.00		19,283.00	
Assignments	0000	9780	2,844,106.00		2,844,106.00				
Materials/supplies	1100	9780	19,283.00		19,283.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	601,988.00	0.00	601,988.00	626,464.00	0.00	626,464.00	4.1%
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	5,367,320.09	(1,914,808.67)	3,452,511.42				
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	3,000.00	0.00	3,000.00				
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	5,563.82	0.50	5,564.32				
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			5,375,883.91	(1,914,808.17)	3,461,075.74				
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	(185,758.10)	1,145.34	(184,612.76)				
2) Due to Grantor Governments		9590	0.00	4,966.00	4,966.00				
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			(185,758.10)	6,111.34	(179,646.76)				
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)			5,561,642.01	(1,920,919.51)	3,640,722.50				

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	6,377,155.00	0.00	6,377,155.00	6,685,624.00	0.00	6,685,624.00	4.8%
Education Protection Account State Aid - Current Year		8012	328,414.00	0.00	328,414.00	192,802.00	0.00	192,802.00	-41.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	27,650.00	0.00	27,650.00	27,650.00	0.00	27,650.00	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	4,791,556.00	0.00	4,791,556.00	4,791,556.00	0.00	4,791,556.00	0.0%
Unsecured Roll Taxes		8042	153,095.00	0.00	153,095.00	153,095.00	0.00	153,095.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	126,441.00	0.00	126,441.00	126,441.00	0.00	126,441.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	728,196.00	0.00	728,196.00	728,196.00	0.00	728,196.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			12,532,507.00	0.00	12,532,507.00	12,705,364.00	0.00	12,705,364.00	1.4%
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	(1,438,755.00)	0.00	(1,438,755.00)	(1,412,155.00)	0.00	(1,412,155.00)	-1.8%
Property Taxes Transfers		8097	0.00	218,957.00	218,957.00	0.00	218,957.00	218,957.00	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			11,093,752.00	218,957.00	11,312,709.00	11,293,209.00	218,957.00	11,512,166.00	1.8%
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	185,859.00	185,859.00	0.00	185,859.00	185,859.00	0.0%
Special Education Discretionary Grants		8182	0.00	14,292.00	14,292.00	0.00	14,292.00	14,292.00	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		227,182.00	227,182.00		227,182.00	227,182.00	0.0%
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		41,945.00	41,945.00		38,211.00	38,211.00	-8.9%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		33,405.00	33,405.00		33,405.00	33,405.00	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		114,188.00	114,188.00		30,000.00	30,000.00	-73.7%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,408,969.00	1,408,969.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	2,025,840.00	2,025,840.00	0.00	528,949.00	528,949.00	-73.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		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	19,632.00	0.00	19,632.00	19,002.00	0.00	19,002.00	-3.2%
Lottery - Unrestricted and Instructional Materials		8560	137,465.00	44,905.00	182,370.00	131,400.00	42,924.00	174,324.00	-4.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			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		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	1,161,442.00	1,161,442.00	0.00	705,823.00	705,823.00	-39.2%
TOTAL, OTHER STATE REVENUE			157,097.00	1,206,347.00	1,363,444.00	150,402.00	748,747.00	899,149.00	-34.1%

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)	
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	137,960.00	0.00	137,960.00	132,600.00	0.00	132,600.00	-3.9%
Interest		8660	30,500.00	0.00	30,500.00	30,500.00	0.00	30,500.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	350,455.00	40,000.00	390,455.00	280,475.00	40,000.00	320,475.00	-17.9%
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	115,327.00	7,949.00	123,276.00	115,327.00	4,529.00	119,856.00	-2.8%
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		401,988.00	401,988.00		401,988.00	401,988.00	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			634,242.00	449,937.00	1,084,179.00	558,902.00	446,517.00	1,005,419.00	-7.3%
TOTAL, REVENUES			11,885,091.00	3,901,081.00	15,786,172.00	12,002,513.00	1,943,170.00	13,945,683.00	-11.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,908,988.00	296,355.00	4,205,343.00	3,697,022.00	345,942.00	4,042,964.00	-3.9%
Certificated Pupil Support Salaries		1200	68,352.00	138,277.00	206,629.00	82,394.00	191,372.00	273,766.00	32.5%
Certificated Supervisors' and Administrators' Salaries		1300	728,123.00	105,874.00	833,997.00	750,389.00	127,005.00	877,394.00	5.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,705,463.00	540,506.00	5,245,969.00	4,529,805.00	664,319.00	5,194,124.00	-1.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	203,846.00	304,220.00	508,066.00	257,875.00	215,853.00	473,728.00	-6.8%
Classified Support Salaries		2200	475,451.00	196,370.00	671,821.00	508,050.00	215,273.00	723,323.00	7.7%
Classified Supervisors' and Administrators' Salaries		2300	119,269.00	12,658.00	131,927.00	250,339.00	8,286.00	258,625.00	96.0%
Clerical, Technical and Office Salaries		2400	441,989.00	0.00	441,989.00	452,895.00	0.00	452,895.00	2.5%
Other Classified Salaries		2900	96,953.00	1,551.00	98,504.00	19,637.00	0.00	19,637.00	-80.1%
TOTAL, CLASSIFIED SALARIES			1,337,508.00	514,799.00	1,852,307.00	1,488,796.00	439,412.00	1,928,208.00	4.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	762,091.00	570,634.00	1,332,725.00	789,467.00	586,629.00	1,376,096.00	3.3%
PERS		3201-3202	250,781.00	107,285.00	358,066.00	273,673.00	114,090.00	387,763.00	8.3%
OASDI/Medicare/Alternative		3301-3302	169,025.00	48,091.00	217,116.00	163,888.00	49,017.00	212,905.00	-1.9%
Health and Welfare Benefits		3401-3402	809,252.00	116,072.00	925,324.00	750,603.00	163,477.00	914,080.00	-1.2%
Unemployment Insurance		3501-3502	2,992.00	5,929.00	8,921.00	71,501.00	14,401.00	85,902.00	862.9%
Workers' Compensation		3601-3602	124,103.00	21,314.00	145,417.00	115,136.00	24,303.00	139,439.00	-4.1%
OPEB, Allocated		3701-3702	49,756.00	0.00	49,756.00	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,168,000.00	869,325.00	3,037,325.00	2,164,268.00	951,917.00	3,116,185.00	2.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	7,500.00	7,500.00	0.00	4,597.00	4,597.00	-38.7%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	219,585.00	867,813.00	1,087,398.00	201,485.00	1,496,016.00	1,697,501.00	56.1%

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	11,700.00	22,963.00	34,663.00	0.00	2,357.00	2,357.00	-93.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			231,285.00	898,276.00	1,129,561.00	201,485.00	1,502,970.00	1,704,455.00	50.9%
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	26,745.00	22,959.00	49,704.00	24,445.00	10,304.00	34,749.00	-30.1%
Dues and Memberships		5300	14,094.00	0.00	14,094.00	13,094.00	0.00	13,094.00	-7.1%
Insurance		5400 - 5450	154,455.00	0.00	154,455.00	197,243.00	0.00	197,243.00	27.7%
Operations and Housekeeping Services		5500	110,500.00	0.00	110,500.00	110,500.00	0.00	110,500.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,170.00	100,200.00	134,370.00	33,170.00	120,200.00	153,370.00	14.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1.00	0.00	1.00	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	603,508.00	1,832,841.00	2,436,349.00	701,403.00	1,635,019.00	2,336,422.00	-4.1%
Communications		5900	28,939.00	1,000.00	29,939.00	28,939.00	1,000.00	29,939.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			972,412.00	1,957,000.00	2,929,412.00	1,108,794.00	1,766,523.00	2,875,317.00	-1.8%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	12,228.00	12,228.00	0.00	12,228.00	12,228.00	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	42,249.00	3,024.00	45,273.00	42,249.00	3,024.00	45,273.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	12,433.00	0.00	12,433.00	12,433.00	0.00	12,433.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			54,682.00	15,252.00	69,934.00	54,682.00	15,252.00	69,934.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			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	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(195,076.00)	195,076.00	0.00	(194,703.00)	194,703.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(195,076.00)	195,076.00	0.00	(194,703.00)	194,703.00	0.00	0.0%
TOTAL, EXPENDITURES			9,274,274.00	4,990,234.00	14,264,508.00	9,353,127.00	5,535,096.00	14,888,223.00	4.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	675,000.00	0.00	675,000.00	675,000.00	0.00	675,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			675,000.00	0.00	675,000.00	675,000.00	0.00	675,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	110,167.00	110,167.00	0.00	98,349.00	98,349.00	-10.7%
Other Authorized Interfund Transfers Out		7619	675,000.00	0.00	675,000.00	675,000.00	0.00	675,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			675,000.00	110,167.00	785,167.00	675,000.00	98,349.00	773,349.00	-1.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(2,318,623.00)	2,318,623.00	0.00	(2,434,717.00)	2,434,717.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,318,623.00)	2,318,623.00	0.00	(2,434,717.00)	2,434,717.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,318,623.00)	2,208,456.00	(110,167.00)	(2,434,717.00)	2,336,368.00	(98,349.00)	-10.7%

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	70,000.00	70,000.00	0.0%
3) Other State Revenue		8300-8599	18,000.00	18,000.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			88,000.00	88,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	84,994.00	76,618.00	-9.9%
3) Employee Benefits		3000-3999	29,973.00	26,531.00	-11.5%
4) Books and Supplies		4000-4999	79,000.00	79,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,200.00	4,200.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			198,167.00	186,349.00	-6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(110,167.00)	(98,349.00)	-10.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	110,167.00	98,349.00	-10.7%
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			110,167.00	98,349.00	-10.7%

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	2,590.00	2,590.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,590.00	2,590.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,590.00	2,590.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,590.00	2,590.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
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			590.00	2,590.00	339.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(100,647.75)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	2,000.00		
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			(98,647.75)		
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	1.59		
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			1.59		
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)			(98,649.34)		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	70,000.00	70,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			70,000.00	70,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	18,000.00	18,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			18,000.00	18,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			88,000.00	88,000.00	0.0%

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	72,336.00	76,618.00	5.9%
Classified Supervisors' and Administrators' Salaries		2300	12,658.00	0.00	-100.0%
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			84,994.00	76,618.00	-9.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,593.00	17,554.00	-0.2%
OASDI/Medicare/Alternative		3301-3302	6,503.00	5,862.00	-9.9%
Health and Welfare Benefits		3401-3402	4,067.00	585.00	-85.6%
Unemployment Insurance		3501-3502	42.00	943.00	2145.2%
Workers' Compensation		3601-3602	1,768.00	1,587.00	-10.2%
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			29,973.00	26,531.00	-11.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,000.00	2,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	77,000.00	77,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			79,000.00	79,000.00	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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,200.00	4,200.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,200.00	4,200.00	0.0%
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			198,167.00	186,349.00	-6.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	110,167.00	98,349.00	-10.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			110,167.00	98,349.00	-10.7%
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)			110,167.00	98,349.00	-10.7%

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	917.00	1,000.00	9.1%
5) TOTAL, REVENUES			917.00	1,000.00	9.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	23,500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	36,693.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			60,193.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(59,276.00)	1,000.00	-101.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(59,276.00)	1,000.00	-101.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	327,600.00	268,324.00	-18.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			327,600.00	268,324.00	-18.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			327,600.00	268,324.00	-18.1%
2) Ending Balance, June 30 (E + F1e)			268,324.00	269,324.00	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	268,324.00	269,324.00	0.4%
Reserved for projects	0000	9780		269,324.00	
Reserve for major maintenance	0000	9780	268,324.00		
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	279,175.36		
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			279,175.36		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			279,175.36		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	917.00	1,000.00	9.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			917.00	1,000.00	9.1%
TOTAL, REVENUES			917.00	1,000.00	9.1%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,500.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,500.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	36,693.00	0.00	-100.0%
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			36,693.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			60,193.00	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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,821.00	9,821.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,821.00	9,821.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,821.00	9,821.00	0.0%
2) Ending Balance, June 30 (E + F1e)			9,821.00	9,821.00	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	9,821.00	9,821.00	0.0%
Reserve for projects	0000	9780		9,821.00	
Reserve for Capital Projects	0000	9780	9,821.00		
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	14.20		
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			14.20		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			14.20		

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,858.00	4,000.00	115.3%
5) TOTAL, REVENUES			1,858.00	4,000.00	115.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,858.00	4,000.00	115.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,858.00	4,000.00	115.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	645,902.00	647,760.00	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			645,902.00	647,760.00	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			645,902.00	647,760.00	0.3%
2) Ending Balance, June 30 (E + F1e)			647,760.00	651,760.00	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	647,760.00	651,760.00	0.6%
Reserve for OPEB	0000	9780		651,760.00	
Reserve for OPEB	0000	9780	647,760.00		
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	650,065.06		
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			650,065.06		
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)			650,065.06		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	1,858.00	4,000.00	115.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,858.00	4,000.00	115.3%
TOTAL, REVENUES			1,858.00	4,000.00	115.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	5,000.00	New
5) TOTAL, REVENUES			0.00	5,000.00	New
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	25,000.00	25,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,000.00	25,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,000.00)	(20,000.00)	-20.0%
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	5,879,008.00	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			5,879,008.00	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)			5,854,008.00	(20,000.00)	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	933.00	5,854,941.00	627439.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			933.00	5,854,941.00	627439.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			933.00	5,854,941.00	627439.2%
2) Ending Balance, June 30 (E + F1e)			5,854,941.00	5,834,941.00	-0.3%
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	5,854,941.00	5,834,941.00	-0.3%
Reserve for projects	0000	9780		5,834,941.00	
Reserve for projects	0000	9780	5,854,941.00		
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	5,862,997.55		
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			5,862,997.55		
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)			5,862,997.55		

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	5,000.00	New
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	5,000.00	New
TOTAL, REVENUES			0.00	5,000.00	New

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	25,000.00	25,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,000.00	25,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			25,000.00	25,000.00	0.0%

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

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	5,879,008.00	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			5,879,008.00	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)			5,879,008.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	12,658.00	0.00	-100.0%
3) Employee Benefits		3000-3999	5,039.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,697.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,697.00)	5,000.00	-139.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,000.00	10,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,000.00	10,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,697.00)	15,000.00	-656.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	768,256.00	765,559.00	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			768,256.00	765,559.00	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			768,256.00	765,559.00	-0.4%
2) Ending Balance, June 30 (E + F1e)			765,559.00	780,559.00	2.0%
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			765,559.00	780,559.00	2.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
Reserve for capital projects	0000	9780		0.00	
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	809,349.30		
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			809,349.30		
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)			809,349.30		

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	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	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			5,000.00	5,000.00	0.0%
TOTAL, REVENUES			5,000.00	5,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	12,658.00	0.00	-100.0%
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			12,658.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,620.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	969.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	1,181.00	0.00	-100.0%
Unemployment Insurance		3501-3502	6.00	0.00	-100.0%
Workers' Compensation		3601-3602	263.00	0.00	-100.0%
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			5,039.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			17,697.00	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	10,000.00	10,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			10,000.00	10,000.00	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)			10,000.00	10,000.00	0.0%

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	302	305		
Charter School	631	631		
Total ADA	933	936	N/A	Met
Second Prior Year (2019-20)				
District Regular	269	273		
Charter School	643	643		
Total ADA	912	916	N/A	Met
First Prior Year (2020-21)				
District Regular	264	268		
Charter School	643	643		
Total ADA	907	911	N/A	Met
Budget Year (2021-22)				
District Regular	264			
Charter School	624			
Total ADA	888			

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	284	1,261		
Charter School	1,007			
Total Enrollment	1,291	1,261	2.3%	Not Met
Second Prior Year (2019-20)				
District Regular	272	1,281		
Charter School	989			
Total Enrollment	1,261	1,281	N/A	Met
First Prior Year (2020-21)				
District Regular	261	267		
Charter School	1,004	671		
Total Enrollment	1,265	938	25.8%	Not Met
Budget Year (2021-22)				
District Regular	254			
Charter School	661			
Total Enrollment	915			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The District historical average has included enrollment data from charters that are not reported in the General Fund. Only General Funds data will be utilized moving forward.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District historical average has included enrollment data from charters that are not reported in the General Fund. Only General Funds data will be utilized moving forward.

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	272	1,261	
Charter School	631	0	
Total ADA/Enrollment	903	1,261	71.6%
Second Prior Year (2019-20)			
District Regular	268	1,281	
Charter School	643		
Total ADA/Enrollment	911	1,281	71.1%
First Prior Year (2020-21)			
District Regular	268	267	
Charter School	643	671	
Total ADA/Enrollment	911	938	97.1%
		Historical Average Ratio:	79.9%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		80.4%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	245	254		
Charter School	624	661		
Total ADA/Enrollment	869	915	95.0%	Not Met
1st Subsequent Year (2022-23)				
District Regular	235	244		
Charter School	611	650		
Total ADA/Enrollment	846	894	94.6%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	222	230		
Charter School	604	638		
Total ADA/Enrollment	826	868	95.2%	Not Met

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

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

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

Explanation:
(required if NOT met)

The District historical average has included enrollment data from charters that are not reported in the General Fund; this is causing a low Historical Ratio of ADA to Enrollment. Current Year and Project Years are utilizing data that is reported in the General Fund only. This historical average will correct after a few years of reporting General Fund data only.

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)	916.02	897.65	861.78	843.85
b. Prior Year ADA (Funded)		916.02	897.65	861.78
c. Difference (Step 1a minus Step 1b)		(18.37)	(35.87)	(17.93)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-2.01%	-4.00%	-2.08%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		11,312,709.00	11,512,166.00	11,285,781.00
b1. COLA percentage		5.07%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		573,554.35	285,501.72	350,987.79
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		5.07%	2.48%	3.11%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		3.06%	-1.52%	1.03%
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.06% to 4.06%	-2.52% to -.52%	.03% to 2.03%

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)	5,826,938.00	5,826,938.00	5,826,938.00	5,826,938.00
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)	12,532,507.00	12,705,364.00	12,522,568.00	12,881,947.00
District's Projected Change in LCFF Revenue:		1.38%	-1.44%	2.87%
LCFF Revenue Standard:		2.06% to 4.06%	-2.52% to -.52%	.03% to 2.03%
Status:		Not Met	Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Charters schools do not have "hold harmless" ADA for 2021/22 and out years. These two charters (Schaefer and Olivet) roll up to Fund 01 skewing the data.

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)	8,176,855.71	9,604,118.70	85.1%
Second Prior Year (2019-20)	8,003,507.99	9,568,595.78	83.6%
First Prior Year (2020-21)	8,210,971.00	9,274,274.00	88.5%
Historical Average Ratio:			85.7%

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.7% to 89.7%	81.7% to 89.7%	81.7% to 89.7%

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)	8,182,869.00	9,353,127.00	87.5%	Met
1st Subsequent Year (2022-23)	8,245,120.00	9,441,471.00	87.3%	Met
2nd Subsequent Year (2023-24)	8,174,876.00	9,399,431.00	87.0%	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):	3.06%	-1.52%	1.03%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.94% to 13.06%	-11.52% to 8.48%	-8.97% to 11.03%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.94% to 8.06%	-6.52% to 3.48%	-3.97% to 6.03%

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)	2,025,840.00		
Budget Year (2021-22)	528,949.00	-73.89%	Yes
1st Subsequent Year (2022-23)	528,949.00	0.00%	No
2nd Subsequent Year (2023-24)	528,949.00	0.00%	No

Explanation:
(required if Yes)

First Prior Year reflects funding for CSI (\$84,188) and ESSER/GEER (Resource 3210, 3212,3215) one-time revenues that are not budgeted in subsequent years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	1,363,444.00		
Budget Year (2021-22)	899,149.00	-34.05%	Yes
1st Subsequent Year (2022-23)	692,981.00	-22.93%	Yes
2nd Subsequent Year (2023-24)	694,119.00	0.16%	No

Explanation:
(required if Yes)

First Prior Year reflects one-time revenues for State Learning Loss Mitigation (Resource 7420) and Expanded Learning Opportunity Grants (Resource 7425/7426) that are not budgeted in subsequent years. Declining ADA decreases funding for Lottery.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	1,084,179.00		
Budget Year (2021-22)	1,005,419.00	-7.26%	Yes
1st Subsequent Year (2022-23)	1,009,285.00	0.38%	No
2nd Subsequent Year (2023-24)	1,007,853.00	-0.14%	No

Explanation:
(required if Yes)

Local revenue is dependent on interest that can be earned and donations. Reduction in fees from Fund 09 charters to help charters maintain balanced budget.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	1,129,561.00		
Budget Year (2021-22)	1,704,455.00	50.90%	Yes
1st Subsequent Year (2022-23)	351,151.00	-79.40%	Yes
2nd Subsequent Year (2023-24)	354,220.00	0.87%	No

Explanation:
(required if Yes)

The FY2020-21 and FY2021-22 use federal and state funding for instructional supplies (ie., CSI, LPSBG, Lottery, LLM, ESSER, GEER) in which funding is spent out and not budgeted in subsequent years.

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

First Prior Year (2020-21)	2,929,412.00		
Budget Year (2021-22)	2,875,317.00	-1.85%	No
1st Subsequent Year (2022-23)	2,938,309.00	2.19%	No
2nd Subsequent Year (2023-24)	3,002,798.00	2.19%	No

Explanation:
(required if Yes)

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)	4,473,463.00		
Budget Year (2021-22)	2,433,517.00	-45.60%	Not Met
1st Subsequent Year (2022-23)	2,231,215.00	-8.31%	Met
2nd Subsequent Year (2023-24)	2,230,921.00	-0.01%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	4,058,973.00		
Budget Year (2021-22)	4,579,772.00	12.83%	Met
1st Subsequent Year (2022-23)	3,289,460.00	-28.17%	Not Met
2nd Subsequent Year (2023-24)	3,357,018.00	2.05%	Met

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

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

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

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

First Prior Year reflects funding for CSI (\$84,188) and ESSER/GEER (Resource 3210, 3212,3215) one-time revenues that are not budgeted in subsequent years.

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

First Prior Year reflects one-time revenues for State Learning Loss Mitigation (Resource 7420) and Expanded Learning Opportunity Grants (Resource 7425/7426) that are not budgeted in subsequent years. Declining ADA decreases funding for Lottery.

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

Local revenue is dependent on interest that can be earned and donations. Reduction in fees from Fund 09 charters to help charters maintain balanced budget.

- 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)

The FY2020-21 and FY2021-22 use federal and state funding for instructional supplies (ie., CSI, LPSBG, Lottery, LLM, ESSER, GEER) in which funding is spent out and not budgeted in subsequent years.

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

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)	14,988,374.00			
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	14,988,374.00	449,651.22	535,212.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	607,518.00	587,529.00	601,988.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	448,140.18	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	(1,688.67)	0.00
e. Available Reserves (Lines 1a through 1d)	1,055,658.18	585,840.33	601,988.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	15,187,943.58	14,688,219.88	15,049,675.00
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)	15,187,943.58	14,688,219.88	15,049,675.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	7.0%	4.0%	4.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.3%	1.3%	1.3%

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)	(110,420.80)	10,684,518.82	1.0%	Met
Second Prior Year (2019-20)	589,880.31	10,146,626.07	N/A	Met
First Prior Year (2020-21)	292,194.00	9,949,274.00	N/A	Met
Budget Year (2021-22) (Information only)	214,669.00	10,028,127.00		

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)	3,056,667.00	4,243,812.87	N/A	Met
Second Prior Year (2019-20)	3,894,382.00	4,133,392.07	N/A	Met
First Prior Year (2020-21)	3,603,573.00	4,723,272.00	N/A	Met
Budget Year (2021-22) (Information only)	5,015,466.00			

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.)	869	846	826
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

	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		

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)	15,661,572.00	14,347,802.00	14,350,096.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	15,661,572.00	14,347,802.00	14,350,096.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	626,462.88	573,912.08	574,003.84
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	626,462.88	573,912.08	574,003.84

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)	626,464.00	573,913.00	574,004.00
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)	626,464.00	573,913.00	574,004.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.00%	4.00%	4.00%
District's Reserve Standard (Section 10B, Line 7):	626,462.88	573,912.08	574,003.84
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?

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?

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?

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)?

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)	(2,318,623.00)			
Budget Year (2021-22)	(2,434,717.00)	116,094.00	5.0%	Met
1st Subsequent Year (2022-23)	(2,477,217.00)	42,500.00	1.7%	Met
2nd Subsequent Year (2023-24)	(2,538,602.00)	61,385.00	2.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	675,000.00			
Budget Year (2021-22)	675,000.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	675,000.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	675,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	785,167.00			
Budget Year (2021-22)	773,349.00	(11,818.00)	-1.5%	Met
1st Subsequent Year (2022-23)	773,349.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	773,349.00	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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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				
Certificates of Participation				
General Obligation Bonds	15	51-8000	51-7400	14,451,713
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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
TOTAL:				14,451,713

Type of Commitment (continued)	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	2,575,675	2,801,600	3,035,488	642,863
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Total Annual Payments:	2,575,675	2,801,600	3,035,488	642,863
Has total annual payment increased over prior year (2020-21)?		Yes	Yes	No

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)

Payments based on amortization schedule per audit report dated June 30, 2020. GOB payments is paid from Fund 51.

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)

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

b. Do benefits continue past age 65?

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:

Employees must have worked in the District for the prior 14 consecutive years to participate in the District's retiree health benefit program. The District provides the amount of the premium, or cap, at the time of the retirement for a single person only until the age of 65. The retiree pays any difference between what the District provides and the premium. The amount the District provides is a percentage based on the age of the employee at the retirement. The percentage ranges from 75% to 100%.

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

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

	Self-Insurance Fund	Governmental Fund
	0	647,760

4. OPEB Liabilities

a. Total OPEB liability	1,102,120.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	1,102,120.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2020

5. OPEB Contributions

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	135,665.00	135,665.00	135,665.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	103,567.00	103,567.00	103,567.00
d. Number of retirees receiving OPEB benefits	6	6	6

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	48.0	47.5	46.5	45.5

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

Feb 10, 2021

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

Yes

If Yes, date of Superintendent and CBO certification:

Feb 02, 2021

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

Yes

If Yes, date of budget revision board adoption:

Feb 10, 2021

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
784,347	823,564	864,742
81.6%	77.7%	74.0%
	5.0%	5.0%

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
52,069	52,069	52,069
1.6%	1.6%	1.6%

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

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

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

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	32.6	30.6	28.6	27.6

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

Apr 08, 2020

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

Yes

If Yes, date of Superintendent and CBO certification:

Apr 03, 2020

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

Yes

If Yes, date of budget revision board adoption:

May 21, 2020

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)?

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
248,532	260,959	274,007
89.9%	85.7%	81.6%
	5.0%	5.0%

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:

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
9,852	9,852	9,852
1.0%	1.0%	1.0%

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

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

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

Classified (Non-management) - Other

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

none

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	9.0	10.4	10.4	10.4

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

--

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			

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	156,032	163,834	172,026
Percent of H&W cost paid by employer	77.8%	74.1%	70.6%
Percent projected change in H&W cost over prior year		5.0%	5.0%

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	25,762	25,762	25,762
Percent change in step & column over prior year	3.0%	3.0%	3.0%

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?	Yes	Yes	Yes
Total cost of other benefits	9,250	9,250	9,250
Percent change in cost of other benefits over prior year			

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? | <input type="text" value="No"/> |
| A2. Is the system of personnel position control independent from the payroll system? | <input type="text" value="No"/> |
| A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No) | <input type="text" value="Yes"/> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | <input type="text" value="No"/> |
| A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <input type="text" value="No"/> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <input type="text" value="No"/> |
| A7. Is the district's financial system independent of the county office system? | <input type="text" value="No"/> |
| A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) | <input type="text" value="No"/> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <input type="text" value="Yes"/> |

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

Comments:
(optional)

A9. The Superintendent started in August 2020 and the CBO started in March 2021.
--

End of School District Budget Criteria and Standards Review

SACS2021 Financial Reporting Software - 2021.1.0
6/3/2021 12:47:21 PM

49-70870-0000000

July 1 Budget
2021-22 Budget
Technical Review Checks

Piner-Olivet Union Elementary

Sonoma County

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

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

IMPORT CHECKS

CHK-FUNDxFUNCTION-A - (W) - The following combinations for FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	FUND	FUNCTION	VALUE
FD - RS - PY - GO - FN - OB			
09-0000-0-0000-7191-5800	09	7191	4,000.00
Explanation:Combination has been utilized in the past so will correct combination in FY21-22.			

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Acronyms

AB	Assembly Bill
ACA	Assembly Concurrent Amendment
ACR	Assembly Concurrent Resolution
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
AFSCME	American Federation of State, County, and Municipal Employees
AMO	Annual Measurable Objective
AP	Advanced Placement
API	Academic Performance Index
ARRA	American Recovery and Reinvestment Act
ASES	After School Education and Safety Program
AU	Administrative Unit of a SELPA
AYP	Adequate Yearly Progress
BCLAD	Bilingual, Crosscultural, Language, and Academic Development
BRL	Base Revenue Limit
BTSA	Beginning Teacher Support and Assessment
CAHSEE	California High School Exit Examination
CALPADS	California Longitudinal Pupil Achievement Data System
CaITIDES	California Longitudinal Teacher Integrated Data Education System
CaWORKs	California Work Opportunity and Responsibility to Kids
CAPA	California Alternate Performance Assessment
CASBO	California Association of School Business Officials
CASH	Coalition for Adequate School Housing
CAT/6	California Achievement Tests, Sixth Edition Survey
CBEDS	California Basic Educational Data System
CBEST	California Basic Education Skills Test
CCSESA	California County Superintendents Educational Services Association
CDE	California Department of Education
CELDT	California English Language Development Test
CFT	California Federation of Teachers
CLAD	Crosscultural, Language, and Academic Development
CMIS	Compliance Monitoring, Interventions, and Sanctions
CNIPS	Child Nutrition Information Payment System
COE	County Office of Education

COLA Cost-of-Living Adjustment

CPI Consumer Price Index

CPR..... California Performance Review

CSAM..... California School Accounting Manual

CSBA California School Boards Association

CSEA..... California School Employees Association

CSET California Subject Examination for Teachers

CSIS California School Information Studies

CSR..... Class-Size Reduction or Comprehensive School Reform

CST California Standards Test

CSTP California Standards for the Teaching Profession

CTA California Teachers Association

CTC Commission on Teacher Credentialing

DAIT District Assistance and Intervention Team

DOF Department of Finance

DSA..... Division of the State Architect

EAAP..... Education Audit Appeals Panel

EIA Economic Impact Aid

EL English Learner (replaces ELL, LEP)

ELA English Language Arts

ELAP English Language Acquisition Program

ERAF Education Revenue Augmentation Fund

ESEA..... Elementary and Secondary Education Act

ESL..... English as a Second Language

FCMAT Fiscal Crisis and Management Assistance Team

F/RPM Free/Reduced-Price Meals

FTE..... Full-Time Equivalent

GAAP Generally Accepted Accounting Principles

GASB Governmental Accounting Standards Board

GATE..... Gifted and Talented Education

GO General Obligation (Bond)

GPA..... Governor’s Performance Award Program

HOUSSE High Objective Uniform State Standard of Evaluation

HPSGP High Priority Schools Grant Program

HQT Highly Qualified Teacher

HRA..... Health Reimbursement Arrangement

HSA..... Health Savings Account
IASA..... Improving America’s Schools Act
IDEA..... Individuals with Disabilities Education Act
IEP..... Individualized Education Program
II/USP Immediate Intervention/Underperforming Schools Program
IMFRP Instructional Materials Funding Realignment Program
JPA..... Joint Powers Agreement or Joint Powers Authority
LAIF..... Local Agency Investment Fund
LAO..... Legislative Analyst’s Office
LCI..... Licensed Children’s Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)
LEA Local Educational Agency
LEP..... Limited English Proficient
MEP..... Migrant Education Program
MTYRE Multi-Track Year-Round Education
NAEP..... National Assessment of Educational Progress
NCES..... National Center for Education Statistics
NCLB..... No Child Left Behind
NPS/A..... Nonpublic School/Agency
OMB Office of Management and Budget
OPEB Other Postemployment Benefits
OPSC Office of Public School Construction
OSE Office of the Secretary for Education
P-1..... First Principal (Apportionment)
P-2..... Second Principal (Apportionment)
PAR..... Peer Assistance and Review
PERB..... Public Employment Relations Board
PERS..... Public Employees Retirement System
PI..... Program Improvement
PL..... Public Law (federal law)
PMIA..... Pooled Money Investment Account
PMIB..... Pooled Money Investment Board
PSAA..... Public Schools Accountability Act
PTA Parent Teachers Association
QEIA..... Quality Education Investment Act
QZAB Quality Zone Academy Bond
RDA..... Redevelopment Agency

ROC/P Regional Occupational Center/Program
RTTT Race to the Top
S4 Statewide System of School Support
SAB State Allocation Board
SACS Standardized Account Code Structure
SAIT School Assistance and Intervention Team
SARB School Attendance Review Board
SARC School Accountability Report Card
SAT-9 Stanford Achievement Test, Ninth Edition, Form T
SB Senate Bill
SBE State Board of Education
SCA Senate Constitutional Amendment
SCO State Controller's Office
SCR Senate Constitutional Resolution
SEA State Education Agency
SED Severely Emotionally Disturbed
SEIU Service Employees International Union
SELPA Special Education Local Plan Area
SES Socioeconomic Status
SFID School Facility Improvement District
SFSD School Fiscal Services Division of CDE
SFSF State Fiscal Stabilization Fund
SIG School Improvement Grant
SIP School Improvement Program
SLIBG School and Library Improvement Block Grant
SPI Superintendent of Public Instruction
SSI/SSP Supplement Security Income/State Supplementary Payment
STAR Standardized Testing and Reporting
STRS State Teachers Retirement System
SWP Schoolwide Program
TANF Temporary Assistance for Needy Families
TAP Teaching as a Priority
TAS Targeted Assistance School
TRANS Tax and Revenue Anticipation Notes