

2021-2022 Adopted Budget

June 22, 2021





About Us

The Meniffee Union School District has roots dating back to 1890 when, on March 31, 1890, the old "Antelope School," under the purview of the San Diego School District, received one and a half acres of land from William W. Snoddy for the new school site on the southwest corner of Newport and Bradley Roads. This 1890 building had a spacious entry on the north, a large glass room on the west, another large room on the east and a stage in between. The Vale Union High School used this east room beginning in 1891.

The first Paloma School, was located on the north side of Scott Road about one half-mile east of Briggs Road. This building was later moved east to one of the Holland places on Scott Road. In the diary of George Davenport the new Everton School is mentioned. The school was opened September 14, 1891. It is believed that the name Everton was changed to Antelope. Antelope School was used until the highway was improved to make Highway 395. The Antelope building was later moved to Briggs and Holland Roads where it fell into disrepair. No classes were held at this site. The second Paloma School, was located at Garbani and Leon Roads in the early 1890s and then moved to the Antelope site. Antelope and Meniffee graduates attended Perris Union High School. For a short time Antelope children attended the Meniffee School on Newport until the new Meniffee School on Garbani (now Garbani Road) opened in 1952.

The Meniffee and Antelope School Districts unionized in December 1951 and resolved that the new school district should be called "Meniffee Union Elementary School District," according to the Meniffee school board minutes dated December 7, 1951.

The Meniffee Union School District is growing rapidly. In 1981, there were 301 students registered in the District. By 1985, the number had increased to 700, and today the District: serves over 10,200 students from preschool age through grade eight at 11 elementary schools, 3 middle schools and one preschool campus.

To address the rapid increase in student population, substantial improvements will be made to the Meniffee Valley Middle School campus, a fourth middle school will be built near the Audie Murphy Ranch community, and an additional elementary school will be built on the east side of Interstate 215. Additionally, the Harvest Hill STEAM Academy has gone from a Kindergarten-5th grade model, to serve K-6 for the 2018/19 school year, and will serve grades K-8 by the 2020/21 school year.



Governing Board Goals for 2020/21

In accordance with our District's Local Control Accountability Plan to maximizing student learning, the 2020-21 Governing Board goals reflect the following priorities:

1. Build Capacity in Student Learning

- a. Engagement/Re Engagement of Students
- b. Assessment of Present Levels of Students
- c. Provide Differential Small Group Instruction

2. Strengthen Social Emotional Support for Students and Staff

- a. Focus Groups – Students, Staff, and Parents
- b. Implementation of Curricular and Extracurricular Activities for Students

3. Improve District-wide Systems and Alignment

- a. Divisions/Departments to Identify a System, Define Improvement, and Identify a Measure of Success Within the Division/Department



The Mission of the Meniffee Union School District in partnership with students, families, and the changing, diverse Meniffee Valley communities is to develop lifelong learners with the skills, knowledge, and desire to be respectful, compassionate, responsible, and contributing citizens by providing a high-quality education in a nurturing, challenging learning environment in which all children are empowered to reach their full potential.



Board of Education

Mrs. Jacquelyn A. Johansen, President

Mr. J. Kyle Root, Vice President

Mr. Morgan Singleton II, Clerk

Mr. Xavier Padilla, Deputy Clerk

Mr. Robert O'Donnell, Member



District Administration

Dr. Jennifer Root, Superintendent

Marc Bommarito, Assistant Superintendent of Business Services

Dr. Kimberly Huesing, Assistant Superintendent of Educational Services

Chad McGough, Assistant Superintendent of Personnel

Timothy Biland, Director of Curriculum, Instruction & Special Programs

Tim Grangruth, Director of Maintenance & Operations

Dr. Julie Hong, Director of Special Education

Regina Hanson, Director of Fiscal Services

Linda Hickey, Director of Personnel

Shakenya Edison, Director of Student Success Services

Kara McGee, Director of Risk Management

Jim Sellers, Director of Facilities

Dr. John Morgan, Director of Technology

Adriana Lopez, Director of Nutrition Services

Cheryl Frye, Curriculum & Instruction Coordinator

Jenny Thomas, Technology Coordinator

MUSD SCHOOL ADMINISTRATORS AND KEY STAFF

CKE	<p>Callie Kirkpatrick Elementary (104) 28800 Reviere Dr Menifee CA 92584 951-672-6420 Fax 672-6423 Mrs. Julie Makapugay, Principal Mrs. Rosalie (Rosie) Bense, Secretary II Mrs. Megan DeLong, Office Clerk AM Mrs. Teri Zitter, Office Clerk</p>	RES	<p>Ridgemoor Elementary (105) 25455 Ridgemoor Rd Menifee CA 92586 951-672-6450 Fax 672-6456 Mr. Mike Walsh, Principal Mrs. Tracy Blaze, Secretary II Mrs. Raquel Lopez, Office Clerk Mrs. Pamela Radford, Office Clerk PM</p>
CWM	<p>Chester W. Morrison Elementary (103) 30250 Bradley Rd Menifee CA 92584 951-679-7076 Fax 672-6436 Ms. Maria-Elena Talamantes, Principal Mrs. Sharon Klentzin, Secretary II Mrs. Adriana Perez, Office Clerk</p>	SSE	<p>Southshore Elementary (110) 30975 Southshore Dr Menifee CA 92584 951-672-0013 Fax 723-1230 Mrs. Bridget Heeren, Principal Mrs. Kellie Cross, Asst. Principal Ms. Brianna Conard, Secretary II Mrs. Carmen Adame, Office Clerk Mrs. Tania Moreno, Office Clerk PT</p>
ERE	<p>Evans Ranch Elementary (108) 30465 Evans Rd Menifee CA 92584 951-246-7690 Fax 246-7805 Mr. Mike Reyes, Principal Ms. Denise Lemieux, Secretary II Mrs. Stephanie Eshraghi, Office Clerk AM Mrs. Angela Thompson, Office Clerk</p>	TES	<p>Táawila Elementary School (113) 30344 Stage Coach Road Menifee, CA 92586 951-723-3001 Fax 723-3003 Mrs. Daphne Donoho, Principal Ms. Elizabeth (Liz) Nowlen-Fritchman, Secretary II Ms. Melissa (Lisa) Rodriguez, Office Clerk</p>
FCE	<p>Freedom Crest Elementary (106) 29282 Menifee Rd Menifee CA 92584 951-679-5285 Fax 672-2651 Mr. Eli Orr, Principal Ms. Sue Di Bernardo, Asst. Principal Mrs. Rebecca (Becky) Orsborn, Secretary II Mrs. Michelle (Shelly) Vega, Office Clerk Mrs. Winnie Laban, Office Clerk (PT AM)</p>	BMMS	<p>Bell Mountain Middle School (203) 28525 La Piedra Rd Menifee CA 92584 951-301-8496 Fax 301-5286 Dr. Regina Zurbano, Principal Mrs. Maria Fraga, Asst. Principal Mrs. Denise Constable, Middle School Secretary Ms. Laura Jolly, Office Clerk Mrs. Stephanie LaCroix, Office Clerk Mrs. Mireya Rosenfeld, Attendance Clerk Mrs. Susan Zeigler, Office Clerk</p>
HBE	<p>Herk Bouris Elementary (111) 34257 Kalanchoe Rd Lake Elsinore CA 92532 951-244-7657 Fax 244-8406 Mrs. Stephanie Acosta, Principal Mrs. Sonia Castaneda, Secretary II Mrs. Cathy Kirschman, Office Clerk TBD, Office Clerk</p>	HCMS	<p>Hans Christensen Middle School (204) 27625 Sherman Rd Menifee CA 92585 951-679-8356 Fax 679-4090 Mrs. Kristina Lyman, Principal Ms. Vanessa Westmoreland, Asst. Principal Mrs. Cristina Jimenez, Middle School Secretary Mrs. Ann Nardoni, Attendance Clerk Mrs. Laura Tassone-Benson, Office Clerk Mrs. Catherine Rivera, AM Office Clerk Mrs. Veronica Rivera, Office Clerk Ms. Pamela Guzman, PM Office Clerk</p>
HHSA	<p>Harvest Hill STEAM Academy (112) 31600 Pat Road Winchester, CA 92596 Telephone 951-325-6000 Fax 951-325-6997 Mr. Brian Martes, Principal Mrs. Patti Fregin, Asst. Principal Ms. Tracy Tovar, K-8 School Secretary Mrs. Amalia Valdez, K-8 Attendance Clerk Mrs. Shawnette White, Office Clerk</p>	MVMS	<p>Menifee Valley Middle School (202) 26255 Garbani Rd Menifee CA 92584 951-672-6400 Fax 672-6415 Mrs. Melinda Conde, Principal Ms. Peyton Davis, Assistant Principal Mr. Michael Blanton, Dean of Students Mrs. Yvette Baca, Middle School Secretary Mrs. Jamie Yates, Attendance Clerk Mrs. Amanda Buettner, Office Clerk Mrs. Tonia Mulato, Office Clerk Mrs. Monica Stevens, Office Clerk</p>
OME	<p>Oak Meadows Elementary (107) 28600 Poinsettia St Murrieta CA 92563 951-246-4210 Fax 679-4637 Mrs. Jennifer Baker, Principal Ms. Karris Brilee, Asst. Principal Mr. Christopher Nile, Secretary II Mrs. Sheila Curtis, Office Clerk Ms. Jaren Halili, Office Clerk</p>	PRE	<p>Menifee Preschool (720) 26350 La Piedra Rd. Menifee, CA 92584 951-672-6478 Fax 672-6479 Mrs. Patricia Sosa-Alaniz, Preschool Administrator Ms. Helen Rainford, Secretary III Mrs. Gabriela Martinez, Office Clerk</p>
QVE	<p>Quail Valley Elementary (109) 23757 Canyon Heights Dr Menifee CA 92587 951-244-1937 Fax 244-6842 Mrs. Lily Pena, Principal Mrs. Letisia Romero, Secretary II Mrs. Lupe Gill, Office Clerk</p>		

SRA

Santa Rosa Academy

27587 La Piedra Road

Menifee, CA 92584

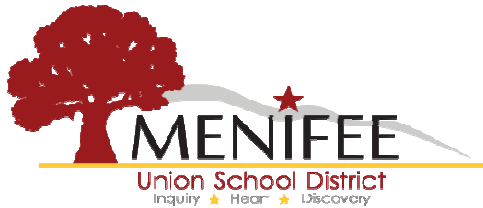
(951) 672-2400 Fax 672-6060

Mr. Aaron Capp, MS/HS Principal acapp@sra.mn

Ms. Teri Heron, Elementary Principal theron@sra.mn

Dr. Robert Hennings, Exec Director X1201 rhennings@sra.mn

Tasha Montes, Exec Asst to Dr. Hennings X1202 tmontes@sra.mn



2021-22 Budget Calendar

2021

January	Begin development of 2021-2022 Financial Projections with staff
January 15th	Governor's Proposed Budget for 2021-2022 to Legislature
January 15th	P-1 Attendance Report Period for 2020-21
January - March	Conduct meetings with staff to review budget requests
March 9th	Second Interim Report Presented for 2020-21
March 15th	Deadline to notify certificated staff of preliminary layoff
April 20th	P-2 Attendance Report Period for 2020-21
May 15th	Governor's 2021-22 May Revision
June 1st	County Office of Education will submit budget publication and hearing to a local newspaper of general circulation for publication
June 3rd-7th	Proposed Adopted Budget and LCAP Document available for public inspection for at least three days
June 8th	Public Hearing of Proposed 2021-22 Budget & Local Control Accountability Plan
June 22nd	Governing Board Adopts 2021-22 Budget & Local Control Accountability Plan
June 30th	Budget Submitted to Riverside County Office of Education
July 1st	Fiscal Year 2021-22 Begins
July - August	Budget Review and Revisions as needed
August 10th	Unaudited Actuals for 2020-21 are prepared
August TBD	Annual Audit of District's financials for 2020-21
September 14th	Unaudited Actuals and EPA Expenditure Plan for 2020-21 are presented to the board for approval
December 14th	First Interim Report Presented & Annual Audit of District's Financials for 2021-22

2022

January	Governor's Proposed Budget for 2022-23 to Legislature
January	Begin development of 2022-23 Financial Projections with staff
January 10th	P-1 Attendance Report Period for 2021-22
January - March	Conduct meetings with staff to review budget requests
March	Board Meeting-TBD Second Interim Report Presented for 2021-22

Menifee Union School District Modified Traditional Calendar for 2021-22

First Day of School August 11, 2021 - Last Day of School June 8, 2022

S1 Semester 1	STUDENT DAYS	PLC PLC
S2 Semester 2	PC PARENT / TEACHER CONFERENCES	P PREP
		SD STAFF DEVELOPMENT DAY
		SC Site Coll/Articulation

NS NON-STUDENT DAYS
H HOLIDAYS
M MINIMUM DAY
MS MIDDLE SCHOOL
E ELEMENTARY

Approved by the
Governing Board
12/10/19

JULY 2021																														
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FEBRUARY 2022																														
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JUNE 2022																														
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2021-22 Adopted Budget Financial Report Narrative

Funding in the 2020-21 and future budgets is like no other time in education. Districts across the state have had to prepare for disparate funding levels and are now budgeting the largest one-time and ongoing funding streams in recent history.

Background

When preparing and updating the 2021-22 fiscal year budget, it is necessary to utilize specific assumptions for revenue and expenditures. Many of the assumptions used in budget development and multi-year projections are received directly from the Riverside County Office of Education (RCOE) or are recommendations from School Services of California (SSC). Additionally, the action items listed under the Local Control and Accountability Plan (LCAP) have been considered during the budget development and multi-year projections. The adopted budget reports must include a budget that meets the District's financial obligations during the current and two subsequent fiscal years. MUSD 2021-22 Adopted budget report projects that reserves will meet the minimum 3% for economic uncertainties in the current and two subsequent fiscal years, as required by the RCOE and the State of California. This Adopted Budget report incorporates factors from the Governor's May Revision budget proposal for the 2021-22 school year, changes in the employer contribution rates to PERS and STRS (known at the time this report is prepared), budget changes made after the third interim report, and the planned budget for the 2021-22 school year and subsequent school years.

Revenue Assumptions

1. While enrollment and average daily attendance are primary drivers of funding in the Local Control Funding Formula (LCFF) for the District, other factors also contribute to the entitlement amounts. These other factors include cost of living adjustments, gap funding percentages, and unduplicated pupil counts. The table below summarizes these other factors for the current and three subsequent fiscal years:
2. We are using the Fiscal Crisis & Management Assistance Team (FCMAT) Local Control Funding Formula (LCFF) calculator revenue projections as of the States Adopted Budget to estimate revenues for the 2021-22 budget and 2022-23 and 2023-24 multi-year projections. Many factors for these projections are included below:

Factor	2021-22			2022-23			2023-24		
Enrollment	10,681			10,947			11,197		
Funded Average Daily Attendance (ADA)**	10,271.09			10,526.94			10,789.18		
ADA to Enrollment*	96.15%			96.15%			96.14%		
Cost of Living Adjustment (COLA)	5.07%			2.48%			3.11%		
Base Grant per ADA	TK-3	4-6	7-8	TK-3	4-6	7-8	TK-3	4-6	7-8
	\$8,092	\$8,214	\$8,458	\$8,293	\$8,418	\$8,668	\$8,551	\$8,680	\$8,938
LCFF Phase-in Entitlement	\$97,724,841			\$102,560,950			\$108,323,920		
Prior year change	(\$20,870)			\$4,836,109			\$5,762,970		

*ADA to Enrollment includes County Office of Education (COE) enrollment & ADA

** 2020/21 Per State, ADA Hold Harmless during pandemic and District recognizing decline in enrollment.

- Augmentation Grants under LCFF provide additional funding for grades TK-3 Grade Span Adjustment (GSA). The augmentation grant is 10.4% of the TK-3 Base Grant. As a condition of receiving these funds, Menifee Union School District (MUSD) must maintain class sizes as per the District's negotiated agreement.
- Supplemental and Concentration Grants under LCFF provide additional funding for the unduplicated students who qualify for free and reduced-price meals, English Learners, or foster youth. Menifee Union School District is not eligible for the Concentration Grant but does qualify for the Supplemental Grant.

Factor	2021-22	2022-23	2023-24
Unduplicated Count 3-year average	50.35%	51.98%	51.98%
Supplemental Grant Increase	\$708,204	\$716,907	\$547,407
Total Supplemental Grant Funding	\$8,917,016	\$9,633,923	\$10,181,330

- Pupil Transportation Grant and Targeted Instructional Improvement Grant (TIIG) provide funding equal to the amounts received in 2012-13 and remain fixed amounts for all future years at \$138,150 for Pupil Transportation and \$119,366 for TIIG.

6. The District has received significant 1-time funds to address the effects of COVID -19. A small portion of the grants have been expended in the 2020-21 fiscal year. The chart below shows the estimated revenue for each Funding type:

Factor	Revenue	End Date
Expanded Learning Opportunities	\$ 5,796,217	8/31/2022
Expanded Learning Opportunities-Paraprofessional	\$ 638,357	8/31/2022
In Person Grant	\$ 3,030,678	8/31/2022
GEER	\$ 698,297	9/30/2022
ESSER II	\$ 3,936,353	9/30/2023
ESSER III	\$ 7,052,549	9/30/2024
ESSER III Learning Loss	\$ 1,763,137	9/30/2024
TOTAL COVID Funding	\$ 22,915,588	

7. The Routine Restricted Maintenance (RRMA) contribution, per Education Code (EC) Section 17070.75, continues under LCFF and maintains that districts receiving state school facilities funding must set aside three percent (3%) of general funding expenditures in a Routine Restricted Maintenance Account (RRMA). Per Senate Bill 820, amended the definition of total General Fund expenditures to calculate the RRMA contribution by excluding the STRS On-behalf and the one-time pandemic federal and state funding sources effective 2020/21.

Factor	2021-22	2022-23	2023-24
Routine Restricted Maintenance	\$3,995,731	\$3,819,814	\$3,927,350

8. California Lottery funding will be calculated in the same manner as in prior years and is estimated to be \$150 per ADA unrestricted and \$49 per ADA restricted for all three years.

Factor	2021-22	2022-23	2023-24
Lottery Unrestricted Rate per ADA	\$150	\$150	\$150
Budgeted Unrestricted Lottery	\$1,609,685	\$1,605,315	\$1,645,399
Lottery Restricted Rate per ADA	\$49	\$49	\$49
Budgeted Restricted Lottery	\$525,830	\$524,403	\$537,497

9. Mandate Block Grant funding is estimated per average daily attendance (ADA) as projected for all three fiscal years.

Factor	2021-22	2022-23	2023-24
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Grades K-8 per ADA	\$32.79	\$33.60	\$34.64
Budgeted Mandate Block Grant	\$335,488	\$338,956	\$347,419

10. Contribution to Special Education is estimated as follows:

Contribution to Special Education	2021-22	2022-23	2023-24
Transportation	\$1,840,036	\$1,851,946	\$1,866,072
Preschool	\$243,630	\$243,630	\$243,630
Grades TK-8th	\$12,548,763	\$12,770,547	\$12,992,331
Total Special Education Contribution	\$14,632,429	\$14,866,123	\$15,102,033

Expenditure Assumptions

- Enrollment projections were estimated to increase by over 2% in 2020/21 based on the increased home construction development within the district boundaries. As of October Census Day, the District has recognized a decline in enrollment of over 300 students. Based on the COVID-19 pandemic, the District estimates another 1% decline in enrollment from 2019/20. However, with the COVID cases declining and the District returning students to the classroom, the District recognizes an enrollment growth of 2.5% in subsequent years. Certificated staffing decreases/(increases) are estimated as follows:

Factor	2022-23	2023-24
FTE for Growth	9	11
Inc./(Dec.) in salary expense	\$860,737	\$1,065,549

- The class size hiring ratio for grades TK-3 will be based on anticipated enrollment and District participation in TK-3 Grade Span Adjustment (GSA) under the LCFF. As per the locally certificated bargained agreement, the District will maintain GSA ratio of 25:1 in 2021-22 and subsequent years.

Factor	2022-23	2023-24
FTE for GSA	0	0
Inc./(Dec.) in salary expense	\$0	\$0

- The budget does not include salary schedule increases for projected years; however step and column movement has been budgeted at approximately 1.5% of a cost increase for all certificated and classified employees as follows:

Factor	2022-23	2023-24
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Step and Column for Certificated	\$1,184,711	\$1,198,731
Step and Column for Classified	\$445,634	\$452,319
Total Step and Column	\$1,630,345	\$1,651,050

4. CalSTRS and CalPERS estimates are as follows:

- State bought down the rates for STRS & PERS

Factor	2022-23		2023-24		2024-25	
CalSTRS	19.10%	\$11,284,259	19.10%	\$11,284,259	19.10%	\$11,284,259
CalPERS	26.10%	\$4,870,037	27.10%	\$5,043,111	27.70%	\$5,152,230
Total Estimated STRS and PERS		\$16,154,296		\$16,327,370		\$16,436,489
Estimated Annual Increase		\$1,934,809		\$173,075		\$109,118

5. Textbook Adoptions

Textbooks and related materials for each curricular area in all grade levels are adopted on a rotating cycle. The District is using one-time funding for the below-scheduled textbook adoptions:

Adoptions	2021-22	2022-23	2023-24
English Language Arts			
History / Social Studies	\$492,986		
Science			
Math		\$2,000,000	
Total	\$492,986	\$2,000,000	\$0

Ending Fund Balance and Reserves (Education Code 42127)

Pursuant to Education Code Section 42127(a)(2)(C), Menifee Union School District must include specific information each time the District files an adopted or revised budget with the county superintendent, as well as maintain and make it available for public review. The required information is as follows:

- The minimum reserve for economic uncertainties level required in each year identified in the budget
- The amount of assigned and unassigned ending fund balance that exceed the minimum reserve for economic uncertainties each year
- Reasons for the reserve for economic uncertainties being greater than the minimum

Factor	2021-22	2022-23	2023-24
Beginning Fund Balance	\$22,425,539	\$15,580,423	\$10,650,458
Net Change in Fund Balance	(\$6,845,116)	(\$4,929,965)	\$677,468
Ending Fund Balance	\$15,580,423	\$10,650,458	\$11,327,926
Non-spendable	\$5,000	\$5,000	\$5,000
Restricted Reserves	\$3,952,451	\$2,316,691	\$2,091,978
3% Required Reserve	\$4,166,609	\$3,806,862	\$3,819,814
Budget Contingencies	\$7,456,363	\$4,521,905	\$5,411,134
Total Available Reserves	11.22%	8.39%	8.90%
10% Reserve Threshold	8.37%	6.56%	7.25%

As with many investments in the May Revision, the state’s obligation to deposit funds in the Public School System Stabilization Account (PSSSA)—or the Proposition 98 reserve—is due in part to unanticipated revenues. According to the May Revision, the state is required to set aside \$1.6 billion more than the January estimate of \$3.0 billion into the PSSSA, for a total reserve of \$4.6 billion. The reserve amount exceeds 3% of the K–12 portion of the Proposition 98 minimum guarantee, which triggers the statutory cap for the fiscal year 2022–23—limiting how much K–12 districts can maintain in their local reserves, with a few exceptions.

The Government Finance Officers Association recommends assigning reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%. Meniffee Union School District’s two months of average general fund operating expenditures equal \$20M. In determining an appropriate level of reserves, districts should consider multiple external and local factors such as:

- State and federal economic forecasts and volatility
- Unknown impacts of federal tax reform on state revenue
- Forecasted revenue changes versus projected expenditure increases in budget and multi-year projection years
- Ending balance impact of various district enrollment scenarios
- Cash flow requirements and the relationship between budgeted reserves and actual cash on hand
- Savings for future one-time planned expenditures
- Protection against unanticipated/unbudgeted expenditures
- Offset unfunded liabilities
- Credit ratings and long-term borrowing costs



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Superintendent
Jennifer Root, Ed. D.

A prudent reserve affords Districts and their governing boards time to identify and implement budget adjustments over time thoughtfully. Inadequate reserves force Districts to react quickly, often causing significant disruption, sometimes unnecessarily, to student programs and employees.

Deferrals

Building upon the Governor's Budget in January, the May Revision provides additional funding to further reduce the deferrals that were included in the 2020–21 Enacted Budget. The Governor's Budget in January proposed paying down \$9.2 billion of the K–12 deferrals. The May Revision proposes paying down an additional \$1.1 billion, which would leave a balance of \$2.6 billion at the end of the 2021–22 fiscal year, leaving the June apportionment as 100% deferred into the 2022-23 School year.

UNRESTRICTED GENERAL FUND No. 03
SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2021-22 Adopted Budget
Revenue	84,064,696	93,002,956	96,718,191	95,465,565	100,446,922
Expenditures	85,413,236	89,661,728	93,532,180	95,518,948	102,041,273
Net Surplus/(Deficit)	(1,348,540)	3,341,228	3,186,012	(53,383)	(1,594,351)
Beginning Balance	8,097,006	6,748,466	10,089,694	13,275,705	13,222,322
Ending Balance (EFB)	<u>6,748,466</u>	<u>10,089,694</u>	<u>13,275,705</u>	<u>13,222,322</u>	<u>11,627,972</u>

Components of Ending Fund Balance

0000-Budget Contingencies	1,703,855	3,646,350	7,442,832	6,567,413
0003-Energy conservation/Generation Project	1,406,005	1,231,091	338,329	0
0006-1X Discretionary	2,380,238	2,371,083	1,818,542	1,661,044
0007- Print Services		249	0	0
0013-Assistance League Grant for Teachers	0	2,368	0	0
0015-Community Grant	0	700	7,500	0
0016-Early Intervention Prek Grant	0	1,063,235	1,063,235	1,063,235
0021-LCFF Supplemental Allocations	1,354,241	1,328,620	2,156,112	2,153,052
0600-Donation Account	109,830	129,607	136,253	0
0602-Donation Account-Site Library	19,787	12,003	10,500	0
0704-Transportation	8,195	0	0	0
0854-IMFRP Instructional Materials	11,771	173,623	249,020	183,228
	<u>6,993,921</u>	<u>9,958,928</u>	<u>13,222,323</u>	<u>11,627,972</u>

UNRESTRICTED GENERAL FUND No. 03
REVENUE

REVENUE	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2021-22 Adopted Budget
LCFF (8010-8096)					
LCFF Sources	54,784,541	59,093,282	70,369,979	58,979,994	63,977,389
Education Protection Account (EPA)	12,694,748	15,351,196	8,426,539	19,567,908	19,566,568
LCFF Property Taxes	12,206,742	12,718,142	14,015,992	15,131,218	15,131,218
Community Redevelopment Funds	991,510	1,324,629	1,663,805	1,034,737	1,034,737
LCFF In-Lieu of Property Taxes	(1,473,963)	(1,619,807)	(1,822,795)	(1,968,146)	(1,985,071)
	<u>79,203,578</u>	<u>86,867,442</u>	<u>92,653,520</u>	<u>92,745,711</u>	<u>97,724,841</u>
Federal Revenue (8100-8299)					
Medi-Cal Administrative	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
State (8300-8599)					
Mandated Cost Reimbursement	1,728,082	2,063,037	320,687	330,577	335,488
Lottery Non-Prop 20 (1100)	1,590,258	1,741,926	1,643,432	1,609,685	1,609,685
SPED Early Intervention Grant	0	0	1,063,235	0	0
Assessment Reimbursement (CAASPP & CELDT)	31,131	31,915	34,188	4,680	0
	<u>3,349,470</u>	<u>3,836,878</u>	<u>3,061,542</u>	<u>1,944,942</u>	<u>1,945,173</u>
Local (8600-8799)					
Sale of Equipment	0	5,864	0	0	0
Sales - Print Shop	400	1,044	0	0	0
Leases & Rentals	335,066	332,717	208,193	62,500	325,000
Interests	95,299	143,657	150,795	100,000	100,000
Transportation Fees from Individuals	0	0	0	0	0
Interagency Services between LEA's	0	0	0	0	0
Other Fees & Contracts	143,072	145,635	150,150	132,520	139,408
Miscellaneous	745,265	1,461,050	330,845	297,392	52,500
Transfer In - Other	130,000	130,000	137,947	130,000	130,000
	<u>1,449,103</u>	<u>2,219,967</u>	<u>977,930</u>	<u>722,412</u>	<u>746,908</u>
Subtotal	<u>84,002,151</u>	<u>92,924,288</u>	<u>96,692,991</u>	<u>95,413,065</u>	<u>100,416,922</u>
Other financing sources/uses					
Interfund Transfer In	62,545	78,668	25,200	52,500	30,000
TOTAL REVENUE	<u>84,064,696</u>	<u>93,002,956</u>	<u>96,718,191</u>	<u>95,465,565</u>	<u>100,446,922</u>
Contributions to Restricted Fund	(11,853,979)	(13,485,723)	(15,431,125)	(14,696,396)	(16,966,419)
Total Financing Sources/Uses	(11,791,434)	(13,407,055)	(15,405,925)	(14,643,896)	(16,936,419)
Total - Ongoing Revenue	<u>72,210,717</u>	<u>79,517,233</u>	<u>81,287,067</u>	<u>80,769,169</u>	<u>83,480,503</u>

UNRESTRICTED GENERAL FUND No. 03
EXPENDITURES

	2017-18 <u>Actual</u>	2018-19 <u>Actual</u>	2019-20 <u>Actual</u>	2020-21 <u>Estimated Actuals</u>	2021-22 <u>Adopted Budget</u>
ENROLLMENT	10,135	10,393	10,765	10,455	10,657
AVERAGE DAILY ATTENDANCE (ADA)	9,730.20	9,984.13	10,302.51	10,298.98	10,271.09
EXPENDITURES					
Certificated Salaries	38,402,679	40,353,356	42,503,151	43,378,887	44,740,400
Classified Salaries	8,500,556	9,045,276	10,607,678	10,189,753	10,605,744
Employee Benefits	14,576,710	16,278,346	17,955,048	17,903,722	19,630,619
Books and Supplies	4,316,705	1,970,032	1,302,582	2,085,776	2,695,310
Operating Expenses					
	0	0	16,160	0	0
Travel & Conferences	153,144	117,818	100,902	106,511	140,382
Mileage	0	12,230	11,293	20,458	23,530
Education Assistance	0	5,530	8,434	10,000	8,000
Membership	83,868	73,318	85,533	85,407	92,128
Insurance	606,257	680,962	801,804	901,114	1,096,760
Gas/Fuel	32,179	58,956	66,953	96,750	98,440
Electric	768,197	746,918	700,660	998,450	1,072,825
Water	487,237	469,701	468,949	606,760	668,550
Waste Disposal	186,138	203,948	182,628	226,323	234,200
Alarm - Fire/Burglary	174,694	203,195	203,584	214,403	215,718
Rentals, Leases Repairs	667,466	680,705	647,708	636,820	689,359
Transfers of Direct Costs	(435,978)	(251,844)	(224,759)	(271,415)	(271,850)
Professional/Consulting Services & Operating Expenditures	1,606,316	2,177,563	2,054,484	2,052,682	2,547,283
Legal	223,163	237,757	196,460	221,580	271,450
Legal Settlements	41,667	0	0	64,041	0
Consulting	1,401,950	1,457,073	5,547	8,500	7,500
Elections	0	65,457	0	114,000	114,000
Employment Costs				720	3,600
Interest/Cost of Issuance				21,854	0
Advertising	6,441	3,618	4,788	8,200	8,200
Printing	26,718	12,587	26,407	19,148	5,851
Software License	642,125	329,236	366,968	564,578	799,044
STRS/PERS Penalties & Interest	(104)	665	3,000	2,855	2,855
Communications	66,306	68,797	68,464	80,000	90,000
Postage	32,133	35,259	30,604	44,061	37,400
Telephone	85,886	114,625	139,522	154,509	153,493
Cellular Phones	9,705	12,595	14,068	19,800	22,347
Capital Outlay	15,724	6,123	68,145	55,878	46,108
<u>Other Outgo</u>					
Other Tuition	0	0	47,528	0	0
Debt Service P & I	837,781	1,446,664	100,725	749,583	426,855
Indirect Costs	(314,804)	(455,248)	(477,128)	(549,156)	(1,201,247)
Transfer Out to Restricted Fund	358,398	14,802	13,165	-	-
Sub-total Expenditures	<u>73,559,257</u>	<u>76,176,021</u>	<u>78,101,055</u>	<u>80,822,552</u>	<u>85,074,854</u>
Contributions to Restricted Fund	11,853,979	13,485,707	15,431,125	14,696,396	16,966,419
TOTAL EXPENDITURES	<u><u>85,413,236</u></u>	<u><u>89,661,728</u></u>	<u><u>93,532,180</u></u>	<u><u>95,518,948</u></u>	<u><u>102,041,273</u></u>
Cost Per Pupil:	7,258	7,330	7,255	7,731	7,983

TRANSPORTATION-RESOURCE No. 0704
SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2021-22 Adopted Budget
Revenue	1,503,194	1,626,261	1,585,174	1,655,413	1,840,036
Expenditures	1,503,194	1,618,066	1,593,370	1,655,413	1,840,036
Net Surplus/(Deficit)	0	8,195	(8,195)	0	0
Beginning Balance	0	0	8,195	0	0
Restricted Ending Balance	<u>0</u>	<u>8,195</u>	<u>0</u>	<u>0</u>	<u>0</u>

TRANSPORTATION-RESOURCE No. 0704
REVENUE EXPENDITURES

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2021-22 Adopted Budget
REVENUE					
Other State Apportionments	0	0	0	0	0
Transportation Fees	0	0	0	0	0
Interagency Services Between LEA's	0	0	0	0	0
All Other Local Revenue	0	0	0	0	0
Contribution from Unrestricted Revenues	1,503,194	1,626,261	1,585,174	1,655,413	1,840,036
TOTAL REVENUE	1,503,194	1,626,261	1,585,174	1,655,413	1,840,036
EXPENDITURES					
Certificated Salaries	0	0	0	0	0
Classified Salaries	0	30,540	756,221	768,159	794,985
Employee Benefits	0	10,438	324,855	346,438	383,387
Materials and Supplies	0	0	114,441	115,720	154,240
Travel & Conferences	0	0	5,272	0	7,600
Mileage Reimbursement	0	0	10	0	100
Insurance	0	0	47,158	62,546	69,525
Rentals, Leases, Repairs, & Noncapitalized Improvements	26,307	44,302	31,593	26,000	49,000
Transportation DC/Interprogram	0	0	(14,186)	0	0
Print Charges	0	0	1,183	2,000	2,000
Repro DC/Interprogram	0	0	0	250	250
Professional/Consulting Services & Operating Expenditures	1,476,887	1,532,176	312,139	322,552	363,640
Software License	0	0	5,380	10,104	8,668
Communications	0	0	1,181	1,244	1,241
Cellular Phones	0	610	404	400	400
Capital Outlay	0	0	7,719	0	5,000
TOTAL EXPENDITURES	1,503,194	1,618,066	1,593,370	1,655,413	1,840,036
Beginning Balance	0	0	8,195	0	0
Restricted Ending Balance	0	8,195	0	0	0

ROUTINE MAINTENANCE-RESOURCE No. 8150

SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2021-22 Adopted Budget
Revenue	2,197,009	3,090,773	3,316,777	3,236,819	3,995,731
Expenditures	2,197,009	2,386,189	2,844,456	2,879,527	4,007,487
Net Surplus/(Deficit)	0	704,584	472,321	357,292	(11,756)
Beginning Balance	0	0	704,584	1,176,905	1,534,197
Restricted Ending Balance	<u>0</u>	<u>704,584</u>	<u>1,176,905</u>	<u>1,534,197</u>	<u>1,522,441</u>

ROUTINE MAINTENANCE-RESOURCE No. 8150
REVENUE EXPENDITURES

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2021-22 Adopted Budget
REVENUE					
Other State Apportionments	0	0	0	0	0
Transportation Fees	0	0	0	0	0
Interagency Services Between LEA's	0	0	0	0	0
All Other Local Revenue	0	0	0	0	0
Contribution from Unrestricted Revenues	2,197,009	3,090,773	3,316,777	3,236,819	3,995,731
TOTAL REVENUE	2,197,009	3,090,773	3,316,777	3,236,819	3,995,731
EXPENDITURES					
Certificated Salaries	0	0	0	0	0
Classified Salaries	853,377	858,935	979,089	1,101,393	1,224,793
Employee Benefits	339,915	355,704	427,325	491,447	586,951
Materials and Supplies	425,038	351,049	477,077	542,138	519,499
Travel & Conferences	0	3,677	2,723	1,450	14,000
Mileage Reimbursement	0	1,455	1,905	2,500	3,500
Membership	0	0	0	0	0
Insurance	16,065	17,850	23,275	29,047	34,740
Waste Disposal	0	0	0	0	0
Pest Control	18,165	23,385	14,850	16,200	25,000
Septic Maintenance	10,000	585	9,810	0	10,000
Rentals, Leases, Repairs, & Noncapitalized Improvements	210,513	245,654	314,646	218,757	353,446
Transportation DC/Interprogram	0	0	0	0	0
Print Charges	0	121	85	250	250
Internal Printing Services	0	0	0	0	0
Professional/Consulting Services & Operating Expenditures	38,038	61,019	117,115	450,735	514,525
Legal Services	0	0	28	220	2,000
External Printing Services	0	106	0	150	150
Software License	0	61,654	23,392	0	0
Postage	0	0	0	0	0
Communications	1,499	1,572	2,323	2,344	2,397
Cellular Phones	6,207	6,022	6,712	10,050	9,000
Capital Outlay	12,330	47,401	94,103	12,846	357,236
Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES	1,931,147	2,036,189	2,494,456	2,879,527	3,657,487
Transfer IN	0	0	0	0	0
Transfer OUT	265,862	350,000	350,000	0	350,000
Beginning Balance	0	0	704,584	1,176,905	1,534,197
Restricted Ending Balance	0	704,584	1,176,905	1,534,197	1,522,441

RESTRICTED GENERAL FUND No. 06
SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2021-22 Adopted Budget
Revenue	25,242,781	28,250,100	32,080,293	46,167,232	48,561,340
Expenditures	25,074,475	26,849,741	32,458,181	39,491,208	53,812,105
Net Surplus/(Deficit)	168,305	1,400,359	(377,888)	6,676,024	(5,250,765)
Beginning Balance	1,336,416	1,504,721	2,905,080	2,527,192	9,203,216
Restricted Ending Balance	<u>1,504,721</u>	<u>2,905,080</u>	<u>2,527,192</u>	<u>9,203,216</u>	<u>3,952,451</u>

Components of Ending Fund Balance

5640 Medi-Cal Billing Option	155,634	27,029	0	0
6300 Lottery (for instruction materials)	344,875	440,279	291,524	208,063
6512 Special Ed/Mental Health	112,115	214,004	0	0
6531 Special Ed/Low Incidence	0	0	143,986	143,986
6546 Special Ed/ Mental Health			317,370	282,618
7311 Classified School Employee Prof Dev.	60,500	59,738	59,738	0
7388 SB 117 COVID-19 LEA Response Funds	0	102,459	0	0
7425 Expanded Learning Opportunities Grant			2,157,370	0
7426 ELO Grant Paraprofessional Staff			619,170	0
7510 Low-Performing Students Block Grant	236,520	2,293	0	0
8150 Routine Repair & Maintenance	704,584	1,176,905	1,534,197	1,522,441
9986 Redevelopment	1,290,852	594,564	594,564	438,077
	<u>2,905,080</u>	<u>2,617,272</u>	<u>5,717,919</u>	<u>2,595,185</u>
3210 1X COVID-19 ESSER		(8,660)	0	0
3212 1X COVID-19 ESSER II		0	3,037,844	1,357,266
3215 1X LLMF		0	447,453	0
3220 1X CRF:LLMF		(81,419)	0	0
		<u>2,527,192</u>	<u>9,203,216</u>	<u>3,952,451</u>

RESTRICTED GENERAL FUND No. 06
REVENUE

REVENUE	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2021-22 Adopted Budget
Federal (8100-8299)					
IDEA - Special Education (3310)	1,535,757	1,799,801	1,955,974	1,953,407	1,833,185
IDEA - Special Education, Part B (3311)	0	0	0	0	0
IDEA - Preschool, Part B (3315)	53,430	60,463	68,252	53,862	27,880
IDEA - Preschool Local (3320)	209,834	0	0	0	0
IDEA - Mental Health (3327)	145,935	177,616	15,592	66	0
IDEA - Staff Development (3345)	243	997	0	1,148	298
Title IX, McKinney-Vento Homeless (5630)	356	616	0	1,455	0
Title I, Part A (3010)	1,341,971	1,519,783	1,088,880	1,459,144	1,171,083
ESSER: 1X\$ COVID (3210)	0	0	0	991,864	0
ESSER II: 1X\$ COVID (3212)	0	0	0	3,936,353	0
ESSER III: 1X\$ (3213)	0	0	0	0	7,052,549
ESSER III: 1X\$ Learning Loss (3214)	0	0	0	0	1,763,137
GEER: 1X\$ LLMF (3215)	0	0	0	698,297	0
CRF:1X\$ LLMF (3220)	0	0	0	5,231,772	0
Title II, Part A, Teacher Quality (4035)	67,541	254,449	318,153	304,862	227,449
Title IV, Part A, Student Support & Academic Enrichment (4127)	0	94,827	24,501	171,286	89,763
Title III, Immigrant (4201)	8,923	743	0	19,377	9,737
Title III, LEP (4203)	111,471	98,141	68,614	119,022	89,003
	<u>3,475,462</u>	<u>4,007,435</u>	<u>3,539,966</u>	<u>14,941,915</u>	<u>12,264,084</u>
Medi-Cal Billing Option (9011)	168,842	116,441	35,602	50,000	100,256
	<u>168,842</u>	<u>116,441</u>	<u>35,602</u>	<u>50,000</u>	<u>100,256</u>
State (8300-8599)					
CA Clean Energy Job Act (6230)	540,513	0	0	0	0
Lottery - Prop 20 (6300)	609,966	735,673	590,150	525,830	525,830
Special Education Mental Health (6546)	594,686	630,600	671,677	663,784	665,078
Tobacco-Use Prevention Gr. 6-12 (6690)	0	903	849	2,411	0
SB 117 1X\$ COVID-19 LEA Response Funds (7388)	0	0	176,717	0	0
Classified School Employee Professional Development Block Grant 1X\$ (7311)	0	60,500	0	0	0
State Learning Loss Mitigation Funds (7420)	0	0	0	786,895	0
In-Person Instruction Grant (7422)	0	0	0	0	3,030,678
Expanded Learning Opportunities Grant (7425)	0	0	0	2,578,930	3,217,287
ELO Grant: Paraprofessional Staff (7426)	0	0	0	638,357	0
Low-Performing Students Block Grant 1X\$ (7510)	0	537,479	549,442	0	0
STRS On-behalf (7690)	3,879,652	4,094,942	6,089,559	5,248,483	5,248,483
	<u>5,624,817</u>	<u>6,060,098</u>	<u>8,078,394</u>	<u>10,444,690</u>	<u>12,687,356</u>
Local (8600-8799)					
Special Education - Master Plan /AB602 (6500)	3,727,740	4,113,915	4,375,116	5,332,843	5,625,671
Special Education - Low Incidence Equipment (6531)	27,574	27,792	29,349	181,388	154,041
Redevelopment (9986)	364,366	438,712	559,015	520,000	763,513
Early Literacy Grant 1X (9002)	0	0	31,727	0	0
	<u>4,119,680</u>	<u>4,580,419</u>	<u>4,995,207</u>	<u>6,034,231</u>	<u>6,543,225</u>
Other financing sources/uses					
Contributions from General Fund To Special Education	9,656,970	10,394,934	12,114,348	11,459,577	12,970,688
Contributions from General Fund To RRMA	2,197,009	3,090,773	3,316,777	3,236,819	3,995,731
Total ALL Restricted Revenue	<u><u>25,242,781</u></u>	<u><u>28,250,100</u></u>	<u><u>32,080,293</u></u>	<u><u>46,167,232</u></u>	<u><u>48,561,340</u></u>

RESTRICTED GENERAL FUND No. 06
EXPENDITURES

	2017-18 <u>Actual</u>	2018-19 <u>Actual</u>	2019-20 <u>Actual</u>	2020-21 <u>Estimated Actuals</u>	2021-22 <u>Adopted Budget</u>
ENROLLMENT	10,135	10,393	10,765	10,455	10,657
AVERAGE DAILY ATTENDANCE (ADA)	9,730.20	9,984.13	10,302.51	10,298.98	10,271.09
EXPENDITURES					
Certificated Salaries	7,978,109	8,235,224	9,469,324	10,032,897	14,603,043
Classified Salaries	4,781,596	5,082,958	5,802,320	6,264,956	9,492,113
Employee Benefits	7,643,300	8,236,487	11,012,559	10,616,586	13,432,433
Books and Supplies	1,100,039	1,741,791	1,192,049	6,382,212	5,181,025
<u>Operating Expenses</u>					
Non-Public Schools (NPS)	688,270	729,752	299,061	282,775	282,416
Travel & Conferences	45,811	44,641	14,006	53,075	26,056
Mileage	0	13,951	10,945	4,675	25,700
Membership	800	165	0	3,151	2,000
Insurance	16,065	17,850	23,275	29,047	34,740
Pest Control	18,165	23,385	14,850	16,200	25,000
Septic Maintenance	10,000	585	9,810	0	10,000
Rentals, Leases Repairs	210,813	245,654	314,711	220,205	353,446
Transfers of Direct Costs	428,876	246,519	222,728	262,815	260,050
Professional/Consulting Services & Operating Expenditures	777,002	939,085	1,230,021	2,529,725	6,345,146
Legal	206,352	212,501	161,388	272,038	202,000
Legal Settlement	8,400	8,090	51,425	243,501	75,000
Consulting	0	0	0	0	0
Printing	4,343	150	83	7,811	1,250
Software License	70,751	121,986	352,258	808,264	400,000
STRS/PERS Penalties & Interest	0	1	0	0	0
Postage	273	152	0	300	50
Telephone	1,499	1,572	2,323	2,344	2,397
Cellular Phone	6,207	6,022	6,712	10,350	9,600
Capital Outlay	12,330	47,401	107,922	205,571	357,236
<u>Other Outgo</u>					
Other Tuition	134,800	309,969	289,976	340,235	408,475
Indirect Costs	124,302	233,851	266,867	382,475	1,012,929
Debt Service P & I	# 540,513	0	1,253,569	520,000	920,000
Transfer Out to Fund 14	265,862	350,000	350,000	0	350,000
TOTAL EXPENDITURES	<u>25,074,475</u>	<u>26,849,741</u>	<u>32,458,181</u>	<u>39,491,208</u>	<u>53,812,105</u>
Cost Per Pupil	2,474.05	2,583	3,015	3,777	5,049

CHILD DEVELOPMENT FUND No. 12
SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2021-22 Adopted Budget
Revenue	699,344 ¹	698,117 ¹	715,047 ¹	1,472,778 ¹	739,863 ¹
Expenditures	614,769	691,869	733,842	1,548,491	786,168
Net Surplus/(Deficit)	84,575	6,248	(18,795)	(75,713)	(46,305)
Beginning Balance	49,990	134,565	140,813	122,018	46,305
Restricted Ending Balance	<u>134,565</u> ²	<u>140,813</u> ²	<u>122,018</u> ²	<u>46,305</u>	<u>0</u>

(1) Includes prior year carry-over QRIS funding resource 6127

(2) Restricted ending balance in Child Development: Center-based Reserve resource 6130

CHILD DEVELOPMENT FUND No. 12
REVENUE EXPENDITURES

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2021-22 Adopted Budget
REVENUE					
1X\$ COVID Response (5058)				46,305	0
State Revenue	697,132 ¹	694,057 ¹	709,380 ¹	777,436 ¹	739,863 ¹
Interest	2,212	4,060	5,667	524	0
Other Fees and Contracts	0	0	0	0	0
Inclusive Early Education Expansion Grant (6128)				648,513	0
Contribution to General Fund 03	0	0	0	0	0
TOTAL REVENUE	699,344	698,117	715,047	1,472,778	739,863
EXPENDITURES					
Certificated Salaries	210,196	234,744	227,903	231,904	230,937
Classified Salaries	217,516	236,069	271,598	253,783	259,992
Employee Benefits	138,144	156,570	179,040	194,470	188,980
Books and Supplies	13,697	21,356	10,388	313,005	61,533
Travel & Conferences	195	1,051	250	103,765	2,500
Mileage Reimbursement	0	4	0	0	0
Membership	180	300	450	450	450
Rentals, Leases, Repairs, & Noncapitalized Improvements	0	2,992	2,137	3,000	3,000
Interfund for Meals/Snacks	2,309	0	0	0	0
Print Charges	1,368	968	960	1,000	1,000
Print Charges- MUSD Print Services	0	69	0	0	3,000
Professional/Consulting Services & Operating Expenditures	1,585	4,513	2,219	4,700	4,700
Printing	110	66	28	250	250
Software License	0	0	0	0	0
Postage	0	0	0	200	200
Capital Outlay				400,000	0
Indirect Costs	29,469	33,167	38,871	41,964	29,626
TOTAL EXPENDITURES	614,769	691,869	733,842	1,548,491	786,168
Beginning Balance	49,990	134,565	140,813	122,018	46,305
Restricted Ending Balance	134,565 ²	140,813 ²	122,018	46,305	0

(1) Includes prior year carry-over QRIS funding resource 6127

(2) Restricted ending balance in Child Development: Center-based Reserve resource 6130

CAFETERIA FUND No. 13
SUMMARY

	2017-18	2018-19	2019-20	2020-21	2021-22
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated Actuals</u>	<u>Adopted Budget</u>
Revenue	3,344,508	3,800,175	3,212,078	4,116,337	5,435,170
Expenditures	<u>3,273,902</u>	<u>3,877,542</u>	<u>3,529,074</u>	<u>3,139,690</u>	<u>3,503,901</u>
Net Surplus/(Deficit)	70,606	(77,367)	(316,995)	976,647	1,931,269
Beginning Balance	1,370,023	1,440,630	1,363,262	1,046,268	2,022,915
Restricted Ending Balance	<u><u>1,440,630</u></u>	<u><u>1,363,262</u></u>	<u><u>1,046,267</u></u>	<u><u>2,022,915</u></u>	<u><u>3,954,184</u></u>

CAFETERIA FUND No. 13
REVENUE EXPENDITURES

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2021-22 Adopted Budget
REVENUE					
Federal Revenue	2,227,083 ¹	2,336,505 ¹	1,911,626 ¹	3,516,194 ¹	4,590,418 ¹
Donated Food Commodities	0	303,744	300,547	300,546	443,285
State Revenue	166,892	181,845	145,206	289,243	390,467
Food Service Sales	928,218	945,152	826,225	1,354	1,000
Interest	12,310	18,126	15,309	9,000	10,000
Misc. Revenue	1,607	0	0	0	0
To Cafeteria Fund from GF	8,398	14,802	13,165	0	0
TOTAL REVENUE	3,344,508	3,800,175	3,212,078	4,116,337	5,435,170
EXPENDITURES					
Certificated Salaries	0	0	0	0	0
Classified Salaries	1,179,854	1,275,478	1,307,651	1,271,571	1,404,833
Employee Benefits	366,191	394,597	424,609	436,215	521,062
Supplies	167,335	153,910	128,048	71,924	118,000
Food	1,295,992	1,745,474	1,422,893	1,145,000	1,200,000
Operating Expenses					
Travel & Conferences	2,599	2,704	833	815	1,500
Mileage	0	461	409	600	1,100
Membership	604	1,149	1,070	1,150	1,200
Insurance	3,060	3,967	4,344	5,213	5,404
Repairs	26,484	34,183	16,965	31,000	31,000
Transfer of Direct Costs	(2,379)	0	(1,532)	0	0
Postage DC/Interfund	3,276	3,437	2,521	3,400	3,500
Food Service/Interfund	(1,530)	(3,320)	(3,103)	0	(200)
M&O DC/Interfund	0	0	0	0	0
Repro DC/Interfund	4,058	3,020	2,979	4,200	3,000
Printing Services DC/Interfund	0	1,152	207	0	1,500
Professional/Consulting Services & Operating Expenditures	40,301	39,445	29,444	23,459	35,000
Printing	1,394	0	0	0	0
Software License	0	19,303	19,530	19,616	17,000
Postage	8	0	6	10	10
Cellular Phones	773	824	809	800	1,300
Equipment	24,849	0	0	0	0
Equipment Replacement	0	13,529	0	0	0
Indirect Costs / Interfund	161,033	188,230	171,390	124,717	158,692
TOTAL EXPENDITURES	3,273,902 #	3,877,542 #	3,529,074 #	3,139,690 #	3,503,901
Excess/(Deficit) of Rev/Exp	70,606	(77,367)	(316,995)	976,647	1,931,269
Beginning Balance	1,370,023	1,440,630	1,363,262	1,046,268	2,022,915
Restricted Ending Balance	1,440,630	1,363,262	1,046,267	2,022,915	3,954,184

(1) Includes resource 5320 meals for preschool students

DEFERRED MAINTENANCE FUND No. 14
SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2021-22 Adopted Budget
Revenue	617,896	355,668	352,801	0	351,000
Expenditures	307,989	468,483	422,552	42,541	351,000
Net Surplus/(Deficit)	309,908	(112,816)	(69,751)	(42,541)	-
Beginning Balance	0	309,908	197,092	127,341	84,800
Restricted Ending Balance	<u>309,908</u>	<u>197,092</u>	<u>127,341</u>	<u>84,800</u>	<u>84,800</u>

DEFERRED MAINTENANCE FUND No. 14
SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2021-22 Adopted Budget
REVENUE					
Interest	2,034	5,668	2,801	0	1,000
Misc. Revenue	0	0	0	0	0
Transfer In	615,862 #	350,000	350,000	0	350,000
TOTAL REVENUE	617,896	355,668	352,801	0	351,000
EXPENDITURES					
Certificated Salaries	0	0	0.00	0.00	0.00
Classified Salaries	0	0	0.00	0.00	0.00
Employee Benefits	0	0	0.00	0.00	0.00
Supplies	4,414	13,682	0.00	0.00	0.00
Professional/Consulting Services & Operating Expenditures	303,575	454,802	422,552	42,541	351,000
Equipment	0	0	0.00	0.00	0.00
Equipment Replacement	0	0	0.00	0.00	0.00
Indirect Costs / Interfund	0	0	0.00	0.00	0.00
TOTAL EXPENDITURES	307,989	468,483	422,552	42,541	351,000
Excess/(Deficit) of Rev/Exp	309,908	(112,816)	(69,751)	(42,541) #	0
Beginning Balance	0	309,908	197,092	127,341	84,800
Restricted Ending Balance	309,908	197,092	127,341	84,800	84,800

1 Includes RRMA Carryover to Fund 14

BUILDING FUND No. 21
SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2021-22 Adopted Budget
Revenue	168,214	37,013,548	563,284	38,062,746	-
Expenditures	18,573,835	2,872,581	12,832,700	17,790,097	44,030,291
Net Surplus/(Deficit)	(18,405,621)	34,140,967	(12,269,416)	20,272,649	(44,030,291)
Beginning Balance	20,316,959	1,911,338	36,052,304	23,782,888	44,055,537
Ending Balance	<u>1,911,338</u>	<u>36,052,304</u>	<u>23,782,888</u>	<u>44,055,537</u>	<u>25,246</u>

BUILDING FUND No. 21
REVENUE EXPENDITURES

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2021-22 Adopted Budget
REVENUE					
Proceeds from Sale of Bonds	0	36,500,000	0	38,000,000	0
Interest Earned	168,214	513,548	563,284	62,746	0
Misc. Revenue	0	0	0	0	0
TOTAL REVENUE	168,214	37,013,548	563,284	38,062,746	-
EXPENDITURES					
Material & Supplies	0	0	27,131	56,495	0
Operating Expenses	0	0	77,333	0	0
Advertising	0	0	0	0	0
Legal	0	0	0	0	0
Consultants	0	0	0	0	0
Postage	0	0	0	0	0
Land	0	4,397	0	0	0
Land Improvements	0	0	1,509,598	0	0
Building & Improvements of Buildings	18,573,835	2,868,184	11,218,639	17,733,602	44,017,382
Equipment	0	0	0	0	12,909
TOTAL EXPENDITURES	0	2,872,581	12,832,700	17,790,097	44,030,291
Excess/(Deficit) of Rev/Exp	(18,405,621)	34,140,967	(12,269,416)	20,272,649	(44,030,291)
Beginning Balance	20,316,959	1,911,338	36,052,304	23,782,888	44,055,537
Restricted Ending Balance	1,911,338	36,052,304	23,782,888	44,055,537	25,246

CAPITAL FACILITIES FUND No. 25
SUMMARY

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2021-22 Adopted Budget
Revenue	5,130,046	8,126,499	5,746,194	5,526,660	1,100,000
Expenditures	4,925,947	4,631,759	4,811,758	6,482,398	1,878,821
Net Surplus/(Deficit)	204,099	3,494,740	934,436	(955,738)	(778,821)
Beginning Balance	10,585,962	10,566,221	14,060,961	14,995,398	14,039,660
Ending Balance	<u>10,790,061</u>	<u>14,284,801</u>	<u>14,995,397</u>	<u>14,039,660</u>	<u>13,260,839</u>

CAPITAL FACILITIES FUND No. 25
REVENUE EXPENDITURES

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated Actuals	2021-22 Adopted Budget
REVENUE					
Sale of Equipment	0 #	0	21,000	0	0
Interest Earned	128,172	231,328	250,147	100,000	100,000
Developer Fees	4,922,779	7,748,065	5,403,548	5,370,608	1,000,000
Misc. Revenue	79,000	147,106	71,499	56,052	0
Authorized Interfund Transfers	0	0	0	0	0
All other Financing Sources	95	0	0	0	0
TOTAL REVENUE	5,130,046	8,126,499	5,746,194	5,526,660	1,100,000
EXPENDITURES					
Supplies	50,933	302	7,763	5,713	0
Supplies +\$500	2,175	0	23,709	11,731	0
Technology	13,439	0	0	0	0
Travel Conference	0	10,159	1,022	1,100	1,100
Operating Expenses	3,599,845	3,865,769	4,104,358	4,286,032	0
Legal	44,985	27,630	49,718	13,742	95,443
Consultants	117,732	104,376	90,235	723,277	816,756
Advertising	3,105	0	2,153	510	0
Software License	0	6,000	0	1,000	0
Postage	124	153	235	0	0
Land	38,204	0	3,574	110,996	0
Land Improvements	0	0	3,481	0	0
Building & Improvements of Buildings	488,363	27,615	0	777,179	435,000
Books & Media for New Schools	4,237	0	0	0	0
Equipment	0	10,131	0	0	0
Debt Service - Interest	108,308	95,875	82,995	69,777	56,159
Debt Service - Principal	391,951	405,081	417,314	428,841	444,363
Authorized Interfund Transfers	62,545	78,668	25,200	52,500	30,000
TOTAL EXPENDITURES	4,925,947	4,631,759	4,811,758	6,482,398 #	1,878,821
Beginning Balance	10,585,962	10,790,061	14,060,961	14,995,398	14,039,660
Restricted Ending Balance	10,790,061	14,284,801	14,995,397	14,039,660	13,260,839

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Estimated Actuals	2021-22 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Estimated Actuals	2021-22 Budget
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

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: 29775 Haun Road
Date: June 7-9, 2021

Place: 29775 Haun Road
Date: June 10, 2021
Time: 4:30 p.m.

Adoption Date: June 22, 2021

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

Contact person for additional information on the budget reports:

Name: Regina Hanson

Telephone: 951-672-1851

Title: Director of Fiscal Services

E-mail: rhanson@menifeeusd.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? 		X
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 		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 22, 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:

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

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

Date of Meeting: Jun 22, 2021

For additional information on this certification, please contact:

Name: Regina Hanson

Title: Director of Fiscal Services

Telephone: 951-672-1851

E-mail: rhanson@menifeeusd.org

2021-22 Adopted Budget

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

District: Menifee Union School District

Combined Assigned and Unassigned Fund Balances					
Fund	Fund Description	2021-22	2022-23	2023-24	
01	General Fund/County School Service Fund	\$11,622,972.00	\$8,320,518.00	\$9,212,236.00	Fund 01, Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	\$0.00	\$0.00	Fund 17 Objects 9780/9789/9790
Total Assigned and Unassigned Fund Balance		\$11,622,972.00	\$8,320,518.00	\$9,212,236.00	
District Standard Reserve Level		3.0%	3.0%	3.0%	Form 01CS Line 10B-4
Less: Reserve for Economic Uncertainties		\$4,166,609.00	\$3,807,100.00	\$3,820,117.00	Form 01CS Line 10B-7
Fund Balance that Requires a Statement of Reasons		\$7,456,363.00	\$4,513,418.00	\$5,392,119.00	

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level					
Form	Fund	2021-22	2022-23	2023-24	Reasons
01	General Fund/County School Service Fund	\$ 2,395,804.00	\$ 555,600.00	\$ 77,794.00	0000 Budget Contingencies
01	General Fund/County School Service Fund	\$ 1,661,044.00	\$ -	\$ 347,419.00	0006 one-time discretionary for textbooks
01	General Fund/County School Service Fund	\$ 2,153,052.00	\$ 2,767,147.00	\$ 3,822,027.00	0021 LCFF Supplemental
01	General Fund/County School Service Fund	\$ 183,228.00	\$ 127,436.00	\$ 81,644.00	0854 Instructional Materials
01	General Fund/County School Service Fund	\$ 1,063,235.00	\$ 1,063,235.00	\$ 1,063,235.00	0016 Early Intervention - Future Unification
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$ -	\$ -	\$ -	
(Insert Lines above as needed)					
Total of Substantiated Needs		\$ 7,456,363.00	\$ 4,513,418.00	\$ 5,392,119.00	

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	92,745,711.00	0.00	92,745,711.00	97,724,841.00	0.00	97,724,841.00	5.4%
2) Federal Revenue		8100-8299	0.00	14,991,915.00	14,991,915.00	0.00	12,264,084.00	12,264,084.00	-18.2%
3) Other State Revenue		8300-8599	1,944,942.00	10,444,690.00	12,389,632.00	1,945,173.00	12,687,356.00	14,632,529.00	18.1%
4) Other Local Revenue		8600-8799	722,412.00	6,034,231.00	6,756,643.00	746,908.00	6,643,481.00	7,390,389.00	9.4%
5) TOTAL, REVENUES			95,413,065.00	31,470,836.00	126,883,901.00	100,416,922.00	31,594,921.00	132,011,843.00	4.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	43,378,887.00	10,032,897.00	53,411,784.00	44,740,400.00	14,603,043.00	59,343,443.00	11.1%
2) Classified Salaries		2000-2999	10,189,753.00	6,264,956.00	16,454,709.00	10,605,744.00	9,492,113.00	20,097,857.00	22.1%
3) Employee Benefits		3000-3999	17,903,722.00	10,616,586.00	28,520,308.00	19,630,619.00	13,432,433.00	33,063,052.00	15.9%
4) Books and Supplies		4000-4999	2,085,776.00	6,382,212.00	8,467,988.00	2,695,310.00	5,181,025.00	7,876,335.00	-7.0%
5) Services and Other Operating Expenditures		5000-5999	7,008,109.00	4,746,276.00	11,754,385.00	8,131,065.00	8,054,851.00	16,185,916.00	37.7%
6) Capital Outlay		6000-6999	55,878.00	205,571.00	261,449.00	46,108.00	357,236.00	403,344.00	54.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	749,583.00	860,235.00	1,609,818.00	426,855.00	1,328,475.00	1,755,330.00	9.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(549,156.00)	382,475.00	(166,681.00)	(1,201,247.00)	1,012,929.00	(188,318.00)	13.0%
9) TOTAL, EXPENDITURES			80,822,552.00	39,491,208.00	120,313,760.00	85,074,854.00	53,462,105.00	138,536,959.00	15.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			14,590,513.00	(8,020,372.00)	6,570,141.00	15,342,068.00	(21,867,184.00)	(6,525,116.00)	-199.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	52,500.00	0.00	52,500.00	30,000.00	0.00	30,000.00	-42.9%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	350,000.00	350,000.00	New
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	(14,696,396.00)	14,696,396.00	0.00	(16,966,419.00)	16,966,419.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,643,896.00)	14,696,396.00	52,500.00	(16,936,419.00)	16,616,419.00	(320,000.00)	-709.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(53,383.00)	6,676,024.00	6,622,641.00	(1,594,351.00)	(5,250,765.00)	(6,845,116.00)	-203.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,275,706.00	2,527,192.00	15,802,898.00	13,222,323.00	9,203,216.00	22,425,539.00	41.9%
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)			13,275,706.00	2,527,192.00	15,802,898.00	13,222,323.00	9,203,216.00	22,425,539.00	41.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,275,706.00	2,527,192.00	15,802,898.00	13,222,323.00	9,203,216.00	22,425,539.00	41.9%
2) Ending Balance, June 30 (E + F1e)			13,222,323.00	9,203,216.00	22,425,539.00	11,627,972.00	3,952,451.00	15,580,423.00	-30.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	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			0.00	9,203,216.00	9,203,216.00	0.00	3,952,451.00	3,952,451.00	-57.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	9,607,910.00	0.00	9,607,910.00	7,456,363.00	0.00	7,456,363.00	-22.4%
0000 Budget Contingencies	0000	9780				2,395,804.00		2,395,804.00	
0006 One-Time Discretionary for Textbo	0000	9780				1,661,044.00		1,661,044.00	
0021 LCFF Supplemental	0000	9780				2,153,052.00		2,153,052.00	
0854 Instructional Materials	0000	9780				183,228.00		183,228.00	
0016 Early Intervention - Future Unificati	0000	9780				1,063,235.00		1,063,235.00	
0000 Budget Contingencies	0000	9780	3,828,419.00		3,828,419.00				
0003 Energy Conservation Project	0000	9780	338,329.00		338,329.00				
0006 one-time discretionary for textbook	0000	9780	1,818,542.00		1,818,542.00				
0021 LCFF Supplemental	0000	9780	2,156,112.00		2,156,112.00				
0600 Donations	0000	9780	136,253.00		136,253.00				
0602 Library Collection	0000	9780	10,500.00		10,500.00				
0854 Instructional Materials	0000	9780	249,020.00		249,020.00				
0016 Early Intervention - Future Unificati	0000	9780	1,063,235.00		1,063,235.00				
0015 Community Grant	0000	9780	7,500.00		7,500.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,609,413.00	0.00	3,609,413.00	4,166,609.00	0.00	4,166,609.00	15.4%
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	13,222,323.00	9,203,216.00	22,425,539.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			13,222,323.00	9,203,216.00	22,425,539.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			13,222,323.00	9,203,216.00	22,425,539.00				

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)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	58,979,994.00	0.00	58,979,994.00	63,977,389.00	0.00	63,977,389.00	8.5%
Education Protection Account State Aid - Current Year		8012	19,567,908.00	0.00	19,567,908.00	19,566,568.00	0.00	19,566,568.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	145,370.00	0.00	145,370.00	145,370.00	0.00	145,370.00	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	14,204,570.00	0.00	14,204,570.00	14,204,570.00	0.00	14,204,570.00	0.0%
Unsecured Roll Taxes		8042	626,499.00	0.00	626,499.00	626,499.00	0.00	626,499.00	0.0%
Prior Years' Taxes		8043	895,338.00	0.00	895,338.00	895,338.00	0.00	895,338.00	0.0%
Supplemental Taxes		8044	851,331.00	0.00	851,331.00	851,331.00	0.00	851,331.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,591,890.00)	0.00	(1,591,890.00)	(1,591,890.00)	0.00	(1,591,890.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,034,737.00	0.00	1,034,737.00	1,034,737.00	0.00	1,034,737.00	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			94,713,857.00	0.00	94,713,857.00	99,709,912.00	0.00	99,709,912.00	5.3%
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	(1,968,146.00)	0.00	(1,968,146.00)	(1,985,071.00)	0.00	(1,985,071.00)	0.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			92,745,711.00	0.00	92,745,711.00	97,724,841.00	0.00	97,724,841.00	5.4%
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	1,953,407.00	1,953,407.00	0.00	1,833,185.00	1,833,185.00	-6.2%
Special Education Discretionary Grants		8182	0.00	55,076.00	55,076.00	0.00	28,178.00	28,178.00	-48.8%
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	1,455.00	1,455.00	0.00	0.00	0.00	-100.0%
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		1,459,144.00	1,459,144.00		1,171,083.00	1,171,083.00	-19.7%
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		304,862.00	304,862.00		227,449.00	227,449.00	-25.4%
Title III, Part A, Immigrant Student Program	4201	8290		19,377.00	19,377.00		9,737.00	9,737.00	-49.7%

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)	
Title III, Part A, English Learner Program	4203	8290		119,022.00	119,022.00		89,003.00	89,003.00	-25.2%
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		171,286.00	171,286.00		89,763.00	89,763.00	-47.6%
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	10,908,286.00	10,908,286.00	0.00	8,815,686.00	8,815,686.00	-19.2%
TOTAL, FEDERAL REVENUE			0.00	14,991,915.00	14,991,915.00	0.00	12,264,084.00	12,264,084.00	-18.2%
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	330,577.00	0.00	330,577.00	335,488.00	0.00	335,488.00	1.5%
Lottery - Unrestricted and Instructional Materials		8560	1,609,685.00	525,830.00	2,135,515.00	1,609,685.00	525,830.00	2,135,515.00	0.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		2,411.00	2,411.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,680.00	9,916,449.00	9,921,129.00	0.00	12,161,526.00	12,161,526.00	22.6%
TOTAL, OTHER STATE REVENUE			1,944,942.00	10,444,690.00	12,389,632.00	1,945,173.00	12,687,356.00	14,632,529.00	18.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	520,000.00	520,000.00	0.00	763,513.00	763,513.00	46.8%
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	62,500.00	0.00	62,500.00	325,000.00	0.00	325,000.00	420.0%
Interest		8660	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	132,520.00	0.00	132,520.00	139,408.00	0.00	139,408.00	5.2%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	297,392.00	0.00	297,392.00	52,500.00	100,256.00	152,756.00	-48.6%
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		5,514,231.00	5,514,231.00		5,779,712.00	5,779,712.00	4.8%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	130,000.00	0.00	130,000.00	130,000.00	0.00	130,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			722,412.00	6,034,231.00	6,756,643.00	746,908.00	6,643,481.00	7,390,389.00	9.4%
TOTAL, REVENUES			95,413,065.00	31,470,836.00	126,883,901.00	100,416,922.00	31,594,921.00	132,011,843.00	4.0%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	37,157,231.00	7,834,717.00	44,991,948.00	38,297,203.00	12,181,577.00	50,478,780.00	12.2%
Certificated Pupil Support Salaries		1200	1,646,250.00	1,369,975.00	3,016,225.00	1,799,789.00	1,284,866.00	3,084,655.00	2.3%
Certificated Supervisors' and Administrators' Salaries		1300	4,551,465.00	716,695.00	5,268,160.00	4,558,404.00	1,136,600.00	5,695,004.00	8.1%
Other Certificated Salaries		1900	23,941.00	111,510.00	135,451.00	85,004.00	0.00	85,004.00	-37.2%
TOTAL, CERTIFICATED SALARIES			43,378,887.00	10,032,897.00	53,411,784.00	44,740,400.00	14,603,043.00	59,343,443.00	11.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	427,108.00	3,739,925.00	4,167,033.00	34,023.00	6,224,349.00	6,258,372.00	50.2%
Classified Support Salaries		2200	4,341,247.00	1,714,579.00	6,055,826.00	4,673,440.00	1,678,372.00	6,351,812.00	4.9%
Classified Supervisors' and Administrators' Salaries		2300	1,120,796.00	226,530.00	1,347,326.00	1,205,763.00	281,556.00	1,487,319.00	10.4%
Clerical, Technical and Office Salaries		2400	3,882,424.00	545,371.00	4,427,795.00	4,250,464.00	1,285,553.00	5,536,017.00	25.0%
Other Classified Salaries		2900	418,178.00	38,551.00	456,729.00	442,054.00	22,283.00	464,337.00	1.7%
TOTAL, CLASSIFIED SALARIES			10,189,753.00	6,264,956.00	16,454,709.00	10,605,744.00	9,492,113.00	20,097,857.00	22.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,930,939.00	6,817,184.00	13,748,123.00	7,555,214.00	7,683,841.00	15,239,055.00	10.8%
PERS		3201-3202	1,843,639.00	1,206,151.00	3,049,790.00	2,171,721.00	2,057,194.00	4,228,915.00	38.7%
OASDI/Medicare/Alternative		3301-3302	1,345,377.00	656,470.00	2,001,847.00	1,464,881.00	950,896.00	2,415,777.00	20.7%
Health and Welfare Benefits		3401-3402	5,784,483.00	1,468,521.00	7,253,004.00	5,899,907.00	1,779,589.00	7,679,496.00	5.9%
Unemployment Insurance		3501-3502	31,328.00	9,717.00	41,045.00	680,525.00	296,370.00	976,895.00	2280.1%
Workers' Compensation		3601-3602	1,476,326.00	451,204.00	1,927,530.00	1,500,433.00	653,219.00	2,153,652.00	11.7%
OPEB, Allocated		3701-3702	25,077.00	7,339.00	32,416.00	26,002.00	11,324.00	37,326.00	15.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	466,553.00	0.00	466,553.00	331,936.00	0.00	331,936.00	-28.9%
TOTAL, EMPLOYEE BENEFITS			17,903,722.00	10,616,586.00	28,520,308.00	19,630,619.00	13,432,433.00	33,063,052.00	15.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	553,639.00	351,945.00	905,584.00	494,084.00	280,477.00	774,561.00	-14.5%
Books and Other Reference Materials		4200	5,661.00	40,458.00	46,119.00	11,150.00	21,000.00	32,150.00	-30.3%
Materials and Supplies		4300	1,203,264.00	2,965,914.00	4,169,178.00	1,759,706.00	3,701,448.00	5,461,154.00	31.0%
Noncapitalized Equipment		4400	323,212.00	3,023,895.00	3,347,107.00	430,370.00	1,178,100.00	1,608,470.00	-51.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,085,776.00	6,382,212.00	8,467,988.00	2,695,310.00	5,181,025.00	7,876,335.00	-7.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	282,775.00	282,775.00	0.00	282,416.00	282,416.00	-0.1%
Travel and Conferences		5200	136,969.00	57,750.00	194,719.00	171,912.00	51,756.00	223,668.00	14.9%
Dues and Memberships		5300	85,407.00	3,151.00	88,558.00	92,128.00	2,000.00	94,128.00	6.3%
Insurance		5400 - 5450	901,114.00	29,047.00	930,161.00	1,096,760.00	34,740.00	1,131,500.00	21.6%
Operations and Housekeeping Services		5500	2,142,686.00	16,200.00	2,158,886.00	2,289,733.00	35,000.00	2,324,733.00	7.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	636,820.00	220,205.00	857,025.00	689,359.00	353,446.00	1,042,805.00	21.7%
Transfers of Direct Costs		5710	(262,815.00)	262,815.00	0.00	(260,050.00)	260,050.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,600.00)	0.00	(8,600.00)	(11,800.00)	0.00	(11,800.00)	37.2%
Professional/Consulting Services and Operating Expenditures		5800	3,078,158.00	3,861,339.00	6,939,497.00	3,759,783.00	7,023,396.00	10,783,179.00	55.4%
Communications		5900	298,370.00	12,994.00	311,364.00	303,240.00	12,047.00	315,287.00	1.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,008,109.00	4,746,276.00	11,754,385.00	8,131,065.00	8,054,851.00	16,185,916.00	37.7%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	48,509.00	48,509.00	0.00	0.00	0.00	-100.0%
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	45,528.00	144,216.00	189,744.00	20,687.00	130,000.00	150,687.00	-20.6%
Equipment Replacement		6500	10,350.00	12,846.00	23,196.00	25,421.00	227,236.00	252,657.00	989.2%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			55,878.00	205,571.00	261,449.00	46,108.00	357,236.00	403,344.00	54.3%
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	340,235.00	340,235.00	0.00	408,475.00	408,475.00	20.1%
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%
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	110,936.00	110,936.00	105,207.00	0.00	105,207.00	-5.2%
Other Debt Service - Principal		7439	749,583.00	409,064.00	1,158,647.00	321,648.00	920,000.00	1,241,648.00	7.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			749,583.00	860,235.00	1,609,818.00	426,855.00	1,328,475.00	1,755,330.00	9.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(382,475.00)	382,475.00	0.00	(1,012,929.00)	1,012,929.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(166,681.00)	0.00	(166,681.00)	(188,318.00)	0.00	(188,318.00)	13.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(549,156.00)	382,475.00	(166,681.00)	(1,201,247.00)	1,012,929.00	(188,318.00)	13.0%
TOTAL, EXPENDITURES			80,822,552.00	39,491,208.00	120,313,760.00	85,074,854.00	53,462,105.00	138,536,959.00	15.1%

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)	
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	52,500.00	0.00	52,500.00	30,000.00	0.00	30,000.00	-42.9%
(a) TOTAL, INTERFUND TRANSFERS IN			52,500.00	0.00	52,500.00	30,000.00	0.00	30,000.00	-42.9%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	350,000.00	350,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	350,000.00	350,000.00	New
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(14,696,396.00)	14,696,396.00	0.00	(16,966,419.00)	16,966,419.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(14,696,396.00)	14,696,396.00	0.00	(16,966,419.00)	16,966,419.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(14,643,896.00)	14,696,396.00	52,500.00	(16,936,419.00)	16,616,419.00	(320,000.00)	-709.5%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	92,745,711.00	0.00	92,745,711.00	97,724,841.00	0.00	97,724,841.00	5.4%
2) Federal Revenue		8100-8299	0.00	14,991,915.00	14,991,915.00	0.00	12,264,084.00	12,264,084.00	-18.2%
3) Other State Revenue		8300-8599	1,944,942.00	10,444,690.00	12,389,632.00	1,945,173.00	12,687,356.00	14,632,529.00	18.1%
4) Other Local Revenue		8600-8799	722,412.00	6,034,231.00	6,756,643.00	746,908.00	6,643,481.00	7,390,389.00	9.4%
5) TOTAL REVENUES			95,413,065.00	31,470,836.00	126,883,901.00	100,416,922.00	31,594,921.00	132,011,843.00	4.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		51,804,185.00	26,796,416.00	78,600,601.00	54,163,263.00	36,932,189.00	91,095,452.00	15.9%
2) Instruction - Related Services	2000-2999		9,133,382.00	2,434,822.00	11,568,204.00	10,226,510.00	2,541,793.00	12,768,303.00	10.4%
3) Pupil Services	3000-3999		5,073,435.00	4,547,290.00	9,620,725.00	5,921,517.00	4,005,741.00	9,927,258.00	3.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,697,764.00	858,120.00	7,555,884.00	6,412,763.00	4,419,845.00	10,832,608.00	43.4%
8) Plant Services	8000-8999		7,342,349.00	3,994,325.00	11,336,674.00	7,923,946.00	4,234,062.00	12,158,008.00	7.2%
9) Other Outgo	9000-9999	Except 7600-7699	771,437.00	860,235.00	1,631,672.00	426,855.00	1,328,475.00	1,755,330.00	7.6%
10) TOTAL EXPENDITURES			80,822,552.00	39,491,208.00	120,313,760.00	85,074,854.00	53,462,105.00	138,536,959.00	15.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,590,513.00	(8,020,372.00)	6,570,141.00	15,342,068.00	(21,867,184.00)	(6,525,116.00)	-199.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	52,500.00	0.00	52,500.00	30,000.00	0.00	30,000.00	-42.9%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	350,000.00	350,000.00	New
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	(14,696,396.00)	14,696,396.00	0.00	(16,966,419.00)	16,966,419.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(14,643,896.00)	14,696,396.00	52,500.00	(16,936,419.00)	16,616,419.00	(320,000.00)	-709.5%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(53,383.00)	6,676,024.00	6,622,641.00	(1,594,351.00)	(5,250,765.00)	(6,845,116.00)	-203.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,275,706.00	2,527,192.00	15,802,898.00	13,222,323.00	9,203,216.00	22,425,539.00	41.9%
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)			13,275,706.00	2,527,192.00	15,802,898.00	13,222,323.00	9,203,216.00	22,425,539.00	41.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,275,706.00	2,527,192.00	15,802,898.00	13,222,323.00	9,203,216.00	22,425,539.00	41.9%
2) Ending Balance, June 30 (E + F1e)			13,222,323.00	9,203,216.00	22,425,539.00	11,627,972.00	3,952,451.00	15,580,423.00	-30.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	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	9,203,216.00	9,203,216.00	0.00	3,952,451.00	3,952,451.00	-57.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	9,607,910.00	0.00	9,607,910.00	7,456,363.00	0.00	7,456,363.00	-22.4%
0000 Budget Contingencies	0000	9780				2,395,804.00		2,395,804.00	
0006 One-Time Discretionary for Textbr	0000	9780				1,661,044.00		1,661,044.00	
0021 LCFF Supplemental	0000	9780				2,153,052.00		2,153,052.00	
0854 Instructional Materials	0000	9780				183,228.00		183,228.00	
0016 Early Intervention - Future Unificat	0000	9780				1,063,235.00		1,063,235.00	
0000 Budget Contingencies	0000	9780	3,828,419.00		3,828,419.00				
0003 Energy Conservation Project	0000	9780	338,329.00		338,329.00				
0006 one-time discretionary for textbook	0000	9780	1,818,542.00		1,818,542.00				
0021 LCFF Supplemental	0000	9780	2,156,112.00		2,156,112.00				
0600 Donations	0000	9780	136,253.00		136,253.00				
0602 Library Collection	0000	9780	10,500.00		10,500.00				
0854 Instructional Materials	0000	9780	249,020.00		249,020.00				
0016 Early Intervention - Future Unificat	0000	9780	1,063,235.00		1,063,235.00				
0015 Community Grant	0000	9780	7,500.00		7,500.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,609,413.00	0.00	3,609,413.00	4,166,609.00	0.00	4,166,609.00	15.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
3212	Elementary and Secondary School Relief II (ESSER II) Fund	3,037,844.00	1,357,266.00
3215	Governor's Emergency Education Relief Fund: Learning Loss Mitigat	447,453.00	0.00
6300	Lottery: Instructional Materials	291,524.00	208,063.00
6500	Special Education	143,986.00	143,986.00
6546	Mental Health-Related Services	317,370.00	282,618.00
7311	Classified School Employee Professional Development Block Grant	59,738.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	2,157,370.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	619,170.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,534,197.00	1,522,441.00
9010	Other Restricted Local	594,564.00	438,077.00
Total, Restricted Balance		9,203,216.00	3,952,451.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	97,724,841.00	4.95%	102,560,950.00	5.67%	108,373,920.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,945,173.00	-0.05%	1,944,271.00	2.50%	1,992,818.00
4. Other Local Revenues	8600-8799	746,908.00	0.00%	746,908.00	0.00%	746,908.00
5. Other Financing Sources						
a. Transfers In	8900-8929	30,000.00	0.00%	30,000.00	0.00%	30,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(16,966,419.00)	0.27%	(17,012,286.00)	0.89%	(17,163,311.00)
6. Total (Sum lines A1 thru A5c)		83,480,503.00	5.74%	88,269,843.00	6.47%	93,980,335.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				44,740,400.00		46,392,148.00
b. Step & Column Adjustment				1,014,638.00		1,026,107.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				637,110.00		902,971.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	44,740,400.00	3.69%	46,392,148.00	4.16%	48,321,226.00
2. Classified Salaries						
a. Base Salaries				10,605,744.00		10,978,446.00
b. Step & Column Adjustment				349,117.00		354,354.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				23,585.00		485,312.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,605,744.00	3.51%	10,978,446.00	7.65%	11,818,112.00
3. Employee Benefits	3000-3999	19,630,619.00	12.11%	22,008,012.00	3.90%	22,866,773.00
4. Books and Supplies	4000-4999	2,695,310.00	53.48%	4,136,836.00	-47.35%	2,178,093.00
5. Services and Other Operating Expenditures	5000-5999	8,131,065.00	-0.95%	8,054,083.00	-1.18%	7,959,421.00
6. Capital Outlay	6000-6999	46,108.00	0.00%	46,108.00	0.00%	46,108.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	426,855.00	-13.02%	371,276.00	-19.99%	297,064.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,201,247.00)	-64.80%	(422,861.00)	-3.36%	(408,643.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		85,074,854.00	7.63%	91,564,048.00	1.65%	93,078,154.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,594,351.00)		(3,294,205.00)		902,181.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,222,323.00		11,627,972.00		8,333,767.00
2. Ending Fund Balance (Sum lines C and D1)		11,627,972.00		8,333,767.00		9,235,948.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	7,456,363.00		4,521,905.00		5,411,134.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,166,609.00		3,806,862.00		3,819,814.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,627,972.00		8,333,767.00		9,235,948.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,166,609.00		3,806,862.00		3,819,814.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		4,166,609.00		3,806,862.00		3,819,814.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2022/23 B1d: The district anticipates enrollment growth and will hire certificate staff \$567,960. Hire Principal for new Middle School No. 4 \$69,150. B2d: Hire Secretary full time for the Middle School No. 4 \$23,585. B10d: N/A. 2023/24 B1d: The district anticipates enrollment growth and will hire certificate staff \$709,950. Principal for new Middle School No. 4 \$69,150. Hire Assistant Principal for Middle School No. 4 \$123,871. B2d: Hire Secretary full time for the Middle School No. 4 \$23,585 along with hiring classified staff \$461,727. B10d: N/A						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	12,264,084.00	-71.88%	3,448,398.00	0.00%	3,448,398.00
3. Other State Revenues	8300-8599	12,687,356.00	-49.26%	6,437,964.00	0.20%	6,451,058.00
4. Other Local Revenues	8600-8799	6,643,481.00	2.31%	6,796,928.00	2.42%	6,961,475.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	16,966,419.00	0.27%	17,012,286.00	0.89%	17,163,311.00
6. Total (Sum lines A1 thru A5c)		48,561,340.00	-30.61%	33,695,576.00	0.98%	34,024,242.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,603,043.00		10,745,851.00
b. Step & Column Adjustment				7,269.00		7,378.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,864,461.00)		(906,449.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,603,043.00	-26.41%	10,745,851.00	-8.37%	9,846,780.00
2. Classified Salaries						
a. Base Salaries				9,492,113.00		6,329,029.00
b. Step & Column Adjustment				18,424.00		18,700.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,181,508.00)		20,543.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,492,113.00	-33.32%	6,329,029.00	0.62%	6,368,272.00
3. Employee Benefits	3000-3999	13,432,433.00	-15.14%	11,398,652.00	-2.55%	11,108,298.00
4. Books and Supplies	4000-4999	5,181,025.00	-66.18%	1,752,226.00	1.33%	1,775,590.00
5. Services and Other Operating Expenditures	5000-5999	8,054,851.00	-63.69%	2,924,560.00	-3.76%	2,814,515.00
6. Capital Outlay	6000-6999	357,236.00	-66.41%	120,000.00	0.00%	120,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,328,475.00	11.14%	1,476,475.00	11.43%	1,645,175.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,012,929.00	-76.85%	234,543.00	-6.06%	220,325.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	350,000.00	0.00%	350,000.00	0.00%	350,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		53,812,105.00	-34.34%	35,331,336.00	-3.06%	34,248,955.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(5,250,765.00)		(1,635,760.00)		(224,713.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,203,216.00		3,952,451.00		2,316,691.00
2. Ending Fund Balance (Sum lines C and D1)		3,952,451.00		2,316,691.00		2,091,978.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,952,451.00		2,316,691.00		2,091,978.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		3,952,451.00		2,316,691.00		2,091,978.00
(Line D3f must agree with line D2)						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2022/23 B1d: Hire Special Education Teacher \$70,995. Adjustments for one-time CARES funding and prior year federal funding (\$3,935,456). B2d: Hire one six hour instructional aide \$20,543. Reduction of one-time CARES funding (\$3,202,051). B10d: NA. 2023/24 B1d: Hire Special Education Teacher \$70,995. Adjustments for one-time CARES funding and prior year federal funding (\$977,444) B2d: Hire one six hour instructional aide \$20,543. B10d: NA.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	97,724,841.00	4.95%	102,560,950.00	5.67%	108,373,920.00
2. Federal Revenues	8100-8299	12,264,084.00	-71.88%	3,448,398.00	0.00%	3,448,398.00
3. Other State Revenues	8300-8599	14,632,529.00	-42.72%	8,382,235.00	0.74%	8,443,876.00
4. Other Local Revenues	8600-8799	7,390,389.00	2.08%	7,543,836.00	2.18%	7,708,383.00
5. Other Financing Sources						
a. Transfers In	8900-8929	30,000.00	0.00%	30,000.00	0.00%	30,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		132,041,843.00	-7.63%	121,965,419.00	4.95%	128,004,577.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				59,343,443.00		57,137,999.00
b. Step & Column Adjustment				1,021,907.00		1,033,485.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,227,351.00)		(3,478.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	59,343,443.00	-3.72%	57,137,999.00	1.80%	58,168,006.00
2. Classified Salaries						
a. Base Salaries				20,097,857.00		17,307,475.00
b. Step & Column Adjustment				367,541.00		373,054.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,157,923.00)		505,855.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,097,857.00	-13.88%	17,307,475.00	5.08%	18,186,384.00
3. Employee Benefits	3000-3999	33,063,052.00	1.04%	33,406,664.00	1.70%	33,975,071.00
4. Books and Supplies	4000-4999	7,876,335.00	-25.23%	5,889,062.00	-32.86%	3,953,683.00
5. Services and Other Operating Expenditures	5000-5999	16,185,916.00	-32.17%	10,978,643.00	-1.86%	10,773,936.00
6. Capital Outlay	6000-6999	403,344.00	-58.82%	166,108.00	0.00%	166,108.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,755,330.00	5.27%	1,847,751.00	5.11%	1,942,239.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(188,318.00)	0.00%	(188,318.00)	0.00%	(188,318.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	350,000.00	0.00%	350,000.00	0.00%	350,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		138,886,959.00	-8.63%	126,895,384.00	0.34%	127,327,109.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(6,845,116.00)		(4,929,965.00)		677,468.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		22,425,539.00		15,580,423.00		10,650,458.00
2. Ending Fund Balance (Sum lines C and D1)		15,580,423.00		10,650,458.00		11,327,926.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	3,952,451.00		2,316,691.00		2,091,978.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	7,456,363.00		4,521,905.00		5,411,134.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,166,609.00		3,806,862.00		3,819,814.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,580,423.00		10,650,458.00		11,327,926.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,166,609.00		3,806,862.00		3,819,814.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		4,166,609.00		3,806,862.00		3,819,814.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		10,246.54		10,475.77		10,684.54
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		138,886,959.00		126,895,384.00		127,327,109.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		138,886,959.00		126,895,384.00		127,327,109.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		4,166,608.77		3,806,861.52		3,819,813.27
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		4,166,608.77		3,806,861.52		3,819,813.27
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	10,033	9,967		
Charter School				
Total ADA	10,033	9,967	0.7%	Met
Second Prior Year (2019-20)				
District Regular	10,265	10,273		
Charter School				
Total ADA	10,265	10,273	N/A	Met
First Prior Year (2020-21)				
District Regular	10,589	10,274		
Charter School		0		
Total ADA	10,589	10,274	3.0%	Not Met
Budget Year (2021-22)				
District Regular	10,247			
Charter School	0			
Total ADA	10,247			

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - Funded ADA 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 funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

2020-21 District recognized a decrease in enrollment of 309 students mostly in TK-K grades due to the COVID Pandemic. The District was held harmless at the prior year average daily attendance (ADA).

- 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	10,434	10,393		
Charter School				
Total Enrollment	10,434	10,393	0.4%	Met
Second Prior Year (2019-20)				
District Regular	10,679	10,765		
Charter School				
Total Enrollment	10,679	10,765	N/A	Met
First Prior Year (2020-21)				
District Regular	11,034	10,455		
Charter School				
Total Enrollment	11,034	10,455	5.2%	Not Met
Budget Year (2021-22)				
District Regular	10,657			
Charter School				
Total Enrollment	10,657			

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)

2020/21 Historically the district has recognized an average of 3% growth so based on the construction growth in the City of Menifee the District felt the enrollment growth would continue.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	9,969	10,393	
Charter School		0	
Total ADA/Enrollment	9,969	10,393	95.9%
Second Prior Year (2019-20)			
District Regular	10,273	10,765	
Charter School			
Total ADA/Enrollment	10,273	10,765	95.4%
First Prior Year (2020-21)			
District Regular	10,274	10,455	
Charter School	0		
Total ADA/Enrollment	10,274	10,455	98.3%
Historical Average Ratio:			96.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.0%

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	10,247	10,657		
Charter School	0			
Total ADA/Enrollment	10,247	10,657	96.2%	Met
1st Subsequent Year (2022-23)				
District Regular	10,451	10,870		
Charter School				
Total ADA/Enrollment	10,451	10,870	96.1%	Met
2nd Subsequent Year (2023-24)				
District Regular	10,659	11,088		
Charter School				
Total ADA/Enrollment	10,659	11,088	96.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	10,298.98	10,271.09	10,526.94	10,789.18
b. Prior Year ADA (Funded)		10,298.98	10,271.09	10,526.94
c. Difference (Step 1a minus Step 1b)		(27.89)	255.85	262.24
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.27%	2.49%	2.49%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		92,745,711.00	97,724,841.00	102,560,950.00
b1. COLA percentage		5.07%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		4,702,207.55	2,423,576.06	3,189,645.55
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)		4.80%	4.97%	5.60%
LCFF Revenue Standard (Step 3, plus/minus 1%):		3.80% to 5.80%	3.97% to 5.97%	4.60% to 6.60%

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)	16,165,955.00	16,165,955.00	16,165,955.00	16,165,955.00
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)	94,713,857.00	99,709,912.00	104,609,379.00	110,476,687.00
District's Projected Change in LCFF Revenue:		5.27%	4.91%	5.61%
LCFF Revenue Standard:		3.80% to 5.80%	3.97% to 5.97%	4.60% to 6.60%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	65,676,977.78	76,161,218.88	86.2%
Second Prior Year (2019-20)	71,065,876.20	78,087,890.34	91.0%
First Prior Year (2020-21)	71,472,362.00	80,822,552.00	88.4%
	Historical Average Ratio:		88.5%

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.5% to 91.5%	85.5% to 91.5%	85.5% to 91.5%

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)	74,976,763.00	85,074,854.00	88.1%	Met
1st Subsequent Year (2022-23)	79,378,606.00	91,564,048.00	86.7%	Met
2nd Subsequent Year (2023-24)	83,006,111.00	93,078,154.00	89.2%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	4.80%	4.97%	5.60%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.20% to 14.80%	-5.03% to 14.97%	-4.40% to 15.60%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-.20% to 9.80%	-.03% to 9.97%	.60% to 10.60%

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)	14,991,915.00		
Budget Year (2021-22)	12,264,084.00	-18.20%	Yes
1st Subsequent Year (2022-23)	3,448,398.00	-71.88%	Yes
2nd Subsequent Year (2023-24)	3,448,398.00	0.00%	Yes

Explanation:
(required if Yes)

2021/22 & 2022/23 The district is recognizing a significant increase in one-time federal funding in response to the pandemic to use to reopen schools and address learning loss.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	12,389,632.00		
Budget Year (2021-22)	14,632,529.00	18.10%	Yes
1st Subsequent Year (2022-23)	8,382,235.00	-42.72%	Yes
2nd Subsequent Year (2023-24)	8,443,876.00	0.74%	No

Explanation:
(required if Yes)

2021/22 & 2022/23 The district is recognizing a significant increase in one-time state fund funding in response to the pandemic to use to reopen schools and address learning loss.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	6,756,643.00		
Budget Year (2021-22)	7,390,389.00	9.38%	No
1st Subsequent Year (2022-23)	7,543,836.00	2.08%	No
2nd Subsequent Year (2023-24)	7,708,383.00	2.18%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	8,467,988.00		
Budget Year (2021-22)	7,876,335.00	-6.99%	Yes
1st Subsequent Year (2022-23)	5,889,062.00	-25.23%	Yes
2nd Subsequent Year (2023-24)	3,953,683.00	-32.86%	Yes

Explanation:
(required if Yes)

2021/22 & 2022/23 The district is recognizing a significant increase in one-time federal & state fund funding in response to the pandemic to use to reopen schools and address learning loss by providing individual supplies, masks, separation shields, Chromebooks. 2022/23 the district will be processing a math adoption at an estimated cost of \$2M.

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

First Prior Year (2020-21)	11,754,385.00		
Budget Year (2021-22)	16,185,916.00	37.70%	Yes
1st Subsequent Year (2022-23)	10,978,643.00	-32.17%	Yes
2nd Subsequent Year (2023-24)	10,773,936.00	-1.86%	Yes

Explanation:
(required if Yes)

2021/22 & 2022/23 The district is recognizing a significant increase in one-time state & federal funding in response to the pandemic to use to reopen schools and address learning loss by providing additional educational technology, mental health services, and professional development for staff.

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)	34,138,190.00		
Budget Year (2021-22)	34,287,002.00	0.44%	Met
1st Subsequent Year (2022-23)	19,374,469.00	-43.49%	Not Met
2nd Subsequent Year (2023-24)	19,600,657.00	1.17%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	20,222,373.00		
Budget Year (2021-22)	24,062,251.00	18.99%	Not Met
1st Subsequent Year (2022-23)	16,867,705.00	-29.90%	Not Met
2nd Subsequent Year (2023-24)	14,727,619.00	-12.69%	Not 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)

2021/22 & 2022/23 The district is recognizing a significant increase in one-time federal funding in response to the pandemic to use to reopen schools and address learning loss.

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

2021/22 & 2022/23 The district is recognizing a significant increase in one-time state fund funding in response to the pandemic to use to reopen schools and address learning loss.

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

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

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

2021/22 & 2022/23 The district is recognizing a significant increase in one-time federal & state fund funding in response to the pandemic to use to reopen schools and address learning loss by providing individual supplies, masks, separation shields, Chromebooks. 2022/23 the district will be processing a math adoption at an estimated cost of \$2M.

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

2021/22 & 2022/23 The district is recognizing a significant increase in one-time state & federal funding in response to the pandemic to use to reopen schools and address learning loss by providing additional educational technology, mental health services, and professional development for staff.

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?

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)

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)	133,167,161.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		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	133,167,161.00	3,995,014.83	3,995,731.00	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)	3,090,772.86	3,316,777.00	3,609,413.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(90,079.52)	0.00
e. Available Reserves (Lines 1a through 1d)	3,090,772.86	3,226,697.48	3,609,413.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	103,025,761.90	110,559,236.46	120,313,760.00
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)	103,025,761.90	110,559,236.46	120,313,760.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	2.9%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	1.0%	1.0%

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)	3,341,227.80	76,176,020.85	N/A	Met
Second Prior Year (2019-20)	3,186,011.60	78,101,055.29	N/A	Met
First Prior Year (2020-21)	(53,383.00)	80,822,552.00	0.1%	Met
Budget Year (2021-22) (Information only)	(1,594,351.00)	85,074,854.00		

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	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2018-19)	4,860,771.00	6,748,466.02	N/A	Met
Second Prior Year (2019-20)	8,002,452.00	10,089,693.82	N/A	Met
First Prior Year (2020-21)	11,521,324.00	13,275,706.00	N/A	Met
Budget Year (2021-22) (Information only)	13,222,323.00			

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.)	10,247	10,476	10,685
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	138,886,959.00	126,895,384.00	127,327,109.00
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)	138,886,959.00	126,895,384.00	127,327,109.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,166,608.77	3,806,861.52	3,819,813.27
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	4,166,608.77	3,806,861.52	3,819,813.27

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,166,609.00	3,806,862.00	3,819,814.00
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)	4,166,609.00	3,806,862.00	3,819,814.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	4,166,608.77	3,806,861.52	3,819,813.27
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)	(14,696,396.00)			
Budget Year (2021-22)	(16,966,419.00)	2,270,023.00	15.4%	Not Met
1st Subsequent Year (2022-23)	(17,765,886.00)	799,467.00	4.7%	Met
2nd Subsequent Year (2023-24)	(18,599,761.00)	833,875.00	4.7%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	52,500.00			
Budget Year (2021-22)	30,000.00	(22,500.00)	-42.9%	Not Met
1st Subsequent Year (2022-23)	30,000.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	30,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	350,000.00	350,000.00	New	Not Met
1st Subsequent Year (2022-23)	350,000.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	350,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

2021/22 Increase in contributions to Special Education Services to provide additional services for students that need additional support. Routine maintenance additional contribution is due to the increase in expenditures to meet the 3% contribution requirement

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

Explanation:
(required if NOT met)

2021/22 The district receives 3% of developer fee contributions for administration. The district is only estimating receiving \$1M in fees for the 2021/22 fiscal year.

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

Explanation:
(required if NOT met)

2021/22 In the previous fiscal year it was decided to not contribute to Fund 14-Deferred Maintenance as the district was recognizing a significant shortfall in revenue. Since, the district has recognized a shift in its revenue the district will contribute to Fund 14.

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	25	51/86XX	51/74XX	128,099,720
Supp Early Retirement Program	3	03/GEN FUND	007/39XX & 58XX	1,397,063
State School Building Loans				
Compensated Absences				

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

2012 LEASE PURCHASE (COPS)	5	25/9961/8681	25/9961/743X	1,891,771
2014 QZAB 1	10	ENERGY SAVINGS	03/0003 & 06/9986 - 743X	10,460,000
2014 QZAB 2	11	ENERGY SAVINGS	03/0003 & 06/9986 - 743X	6,794,118
2018 LEASE REVENUE BOND	27	CFD SUPPLEMENTAL TAXES	CFD SUPPLEMENTAL TAXES	19,405,000
TOTAL:				168,047,672

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	7,486,947	7,609,663	8,330,025	8,771,650
Supp Early Retirement Program	906,402	781,200	615,862	0
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
2012 LEASE PURCHASE (COPS)	498,617	500,522	501,315	498,880
2014 QZAB 1	651,935	729,208	811,629	896,117
2014 QZAB 2	617,647	617,647	617,647	617,647
2018 LEASE REVENUE BOND	809,850	847,050	888,750	926,000
Total Annual Payments:	10,971,398	11,085,290	11,765,228	11,710,294
Has total annual payment increased over prior year (2020-21)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

General Obligation (G.O.) Bonds will be paid by the Bond Interest & Redemption Fund (Fund 51). Qualified Zone Academy Bond (QZAB) debt payments will be paid by energy savings from the energy management system and solar savings. The Governing Board approved a supplement early retirement plan (SERP) to all employees that would be age 55 and had worked for the district 5+ years as of June 30, 2018. Employees that accepted the SERP incentive received 70% of their current salary paid over five years and \$10,000 paid to a health retirement account (HRA) for five years or up to age 65 whichever comes first. The SERP costs is to be offset with the retiree salary savings from the general fund. In September 2018, the district was approved for Lease Revenue Bonds in the amount of \$19,680,000 for upcoming construction projects. The Lease Revenue Bonds will be paid by Community Facilities District (CFD) surplus taxes.

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:

The district provides Health Insurance to one retired Superintendent and his wife in the amount of \$10K and a second retired Superintendent up to the age of 65 at an estimated cost of \$23K.

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	0

4. OPEB Liabilities

a. Total OPEB liability	2,584,750.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	2,584,750.00
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, 2019

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	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	38,218.00	32,773.00	32,773.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	32,773.00	32,773.00	32,773.00
d. Number of retirees receiving OPEB benefits	2	2	2

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	531.4	545.4	556.4	567.4

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

--

Negotiations Settled

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

May 11, 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:

May 06, 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:

4. Period covered by the agreement:

Begin Date: Jul 01, 2020

End Date: Jun 30, 2022

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	No	No
-----	----	----

One Year Agreement

Total cost of salary settlement

1,757,180	0	0
-----------	---	---

% change in salary schedule from prior year
or

3.0%

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:

The district will use the extended learning opportunity grant for the extended workday (10 minutes) for the one-time 3% increase to the salary schedule.
--

Negotiations Not Settled

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

588,612

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
5,204,734	5,314,734	5,424,734
\$10,000 CAP	\$10,000 CAP	\$10,000 CAP
2.9%	2.1%	2.1%

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		
----	--	--

The 1% increase retro and the 3% off schedule was closing out the 20/21 school year.

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
1,117,989	1,131,009	1,144,224
1.2%	1.2%	1.2%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	359.9	371.1	372.4	386.7

Classified (Non-management) Salary and Benefit Negotiations

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

No

If Yes, and the corresponding public disclosure documents have 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.

The 1% increase retro and the stipend is closing out the 2020/21 school year.

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

192,866

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
1,919,287	1,931,787	2,016,162
\$10,000 CAP	\$10,000 CAP	\$10,000 CAP
2.5%	0.7%	4.3%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
378,994	384,679	390,449
-5.8%	1.5%	1.5%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	56.4	56.4	56.9	58.4

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

The 1% increase retro and the 3% off schedule was closing out the 20/21 school year.
--

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	No	No
Total cost of salary settlement	273,111		
% change in salary schedule from prior year (may enter text, such as "Reopener")	3.0%		

Negotiations Not Settled

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

89,615

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	555,513	560,566	575,724
Percent of H&W cost paid by employer	\$10,105.60 CAP	\$10,105.60 CAP	\$10,105.60 CAP
Percent projected change in H&W cost over prior year	5.6%	0.9%	2.7%

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	112,963	114,657	116,377
Percent change in step & column over prior year	-4.7%	1.5%	1.5%

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	17,360	18,360	20,360
Percent change in cost of other benefits over prior year	-33.4%	5.7%	10.9%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 22, 2021

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

a6: The District provides 100% employer paid H&W benefits for five board members. The district also provides lifetime health benefits to one retired Superintendent up to the district cap of \$10,000. Effective 2020/21 the District provides one retired Superintendent health benefits with no cap up to age 65. A9: The Superintendent retired and the Governing Board appointed Dr. Jennifer Root as the Superintendent effective October 19, 2020. The Assistant Superintendent of Business resigned and Mr. Marc Bommarito was appointed as the Assistant Superintendent of Business effective February 1, 2021.

End of School District Budget Criteria and Standards Review

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)	10,274.43	10,274.43	10,274.43	10,246.54	10,246.54	10,246.54
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)	10,274.43	10,274.43	10,274.43	10,246.54	10,246.54	10,246.54
5. District Funded County Program ADA						
a. County Community Schools	23.81	23.81	23.81	23.81	23.81	23.81
b. Special Education-Special Day Class	0.74	0.74	0.74	0.74	0.74	0.74
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)	24.55	24.55	24.55	24.55	24.55	24.55
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	10,298.98	10,298.98	10,298.98	10,271.09	10,271.09	10,271.09
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

MENIFEE UNION SCHOOL DISTRICT CASH FLOW REPORT

Fiscal Year: 2021-22 Reporting Period: 21/22 Adopted Budget

Description		Projected	Projected	Projected	Projected	Projected	Projected
		JUL-1M	AUG-2M	SEP-3M	OCT-4M	NOV-5M	DEC-6M/6S
B. RECEIPTS	0.00						
0000 LCFF State Aide - Current Year	63,977,389.00	3,198,869.45	3,198,869.45	5,757,965.01	5,757,965.01	5,757,965.01	5,757,965.01
0000 LCFF State Aide - Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1400 Education Protection Account - Current Year	19,566,568.00	0.00	0.00	4,891,642.00	0.00	0.00	4,891,642.00
1400 Education Protection Account - Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes	16,165,955.00	0.00	652,249.67	42,391.04	893,248.64	0.00	4,635,763.28
SRA In-Lieu of Taxes	(1,985,071.00)	0.00	(119,104.00)	(238,209.00)	(158,806.00)	(158,806.00)	(158,806.00)
Total LCFF Sources	97,724,841.00	3,198,869.45	3,732,015.12	10,453,789.05	6,492,407.65	5,599,159.01	15,126,564.29
Federal Revenue	12,264,084.00	0.00	0.00	2,235,756.00	1,146,698.35	0.00	0.00
Other State Revenue	14,632,529.00	0.00	0.00	1,561,991.25	64,993.01	335,488.00	1,886,541.25
Other Local Revenue	7,420,389.00	284,958.00	329,956.64	497,491.87	518,455.98	498,870.57	581,536.45
TOTAL RECEIPTS	132,041,843.00	3,483,827.45	4,061,971.76	14,749,028.17	8,222,554.99	6,433,517.58	17,594,641.99

C. DISBURSEMENTS

Certificated Salaries	59,343,443.00	2,895,523.65	4,461,147.06	5,136,366.62	5,136,366.62	5,136,366.62	5,136,366.62
Classified Salaries	20,097,857.00	862,651.19	1,455,125.96	1,756,905.23	1,756,905.23	1,756,905.23	1,756,905.23
Employee Benefits	33,063,052.00	1,716,175.67	2,067,077.79	2,374,753.30	2,374,753.30	2,374,753.30	2,385,579.58
Books and Supplies	7,876,335.00	55,655.56	746,448.71	740,573.39	455,106.82	949,055.66	440,706.52
Services	16,185,916.00	1,863,862.29	700,038.50	1,114,700.64	2,098,306.52	917,866.64	1,006,410.35
Capital Outlay	403,344.00	8,025.75	0.00	120,766.43	125,000.00	5,000.00	6,917.00
6500-SH County Program	408,475.00	34,039.58	34,039.58	34,039.58	34,039.58	34,039.58	34,039.58
0000-Indirect Cost Rate	(188,318.00)	0.00	(4,711.00)	(12,152.00)	(10,836.00)	(11,616.00)	(12,966.00)
Debt Service Interest & Principal (QZAB)	1,346,855.00	0.00	0.00	0.00	0.00	0.00	1,346,855.00
Interfund Transfers Out	350,000.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	138,886,959.00	7,435,933.69	9,459,166.60	11,265,953.19	11,969,642.07	11,162,371.03	12,100,813.78

D. BALANCE SHEET ITEMS

Assets and Deferred Outflows

Cash Not in Treasury	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	19,325,416.60	5,131,024.40	4,210,810.40	4,257,884.40	2,818,749.40	1,453,474.00	0.00
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Temporary Loan FR Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets	19,330,416.60	5,131,024.40	4,210,810.40	4,257,884.40	2,818,749.40	1,453,474.00	0.00

Liabilities and Deferred Inflows

Accounts Payable	2,881,210.61	2,881,210.61	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Temporary Loan to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	6,029,100.00	1,485,000.00	0.00	0.00	1,485,000.00	3,059,100.00	0.00
Unearned Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities	8,910,310.61	4,366,210.61	0.00	0.00	1,485,000.00	3,059,100.00	0.00

Beginning Balance	15,802,897.63	8,241,969.27	5,054,676.82	3,868,292.37	11,609,251.75	9,195,914.07	2,861,434.61
Revenue	127,977,075.67	3,483,827.45	4,061,971.76	14,749,028.17	8,222,554.99	6,433,517.58	17,594,641.99
Expense	119,702,199.09	7,435,933.69	9,459,166.60	11,265,953.19	11,969,642.07	11,162,371.03	12,100,813.78
Assets	0.00	5,131,024.40	4,210,810.40	4,257,884.40	2,818,749.40	1,453,474.00	1,453,474.00
Liabilities	0.00	4,366,210.61	0.00	0.00	1,485,000.00	3,059,100.00	0.00
Ending Balance	24,077,774.21	5,054,676.82	3,868,292.37	11,609,251.75	9,195,914.07	2,861,434.61	9,808,736.82

MENIFEE UNION SCHOOL DISTRICT CASH FLOW REPORT

Fiscal Year: 2021-22 Reporting Period: 21/22 Adopted Budget

Description	Projected	Projected	Projected	Projected	Projected	Projected	ACCRAUL
	JAN-7M	FEB-8M	MAR-9M	APR-10M	MAY-11M	JUN-12M	
B. RECEIPTS							
0000 LCFF State Aide - Current Year	5,757,965.01	5,757,965.00	5,757,965.00	5,757,965.00	5,757,965.00	0.00	5,757,965.05
0000 LCFF State Aide - Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1400 Education Protection Account - Current Year	0.00	0.00	4,891,642.00	0.00	0.00	4,891,642.00	0.00
1400 Education Protection Account - Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes	4,809,344.54	187,116.05	218,296.30	1,525,365.23	3,699,283.43	(497,103.18)	0.00
SRA In-Lieu of Taxes	(158,806.00)	(158,806.00)	(277,910.00)	(138,955.00)	(138,955.00)	(138,955.00)	(138,953.00)
Total LCFF Sources	10,408,503.55	5,786,275.05	10,589,993.30	7,144,375.23	9,318,293.43	4,255,583.82	5,619,012.05
Federal Revenue	379,151.00	0.00	2,230,823.50	0.00	0.00	1,863,812.65	4,407,842.50
Other State Revenue	568,155.94	0.00	2,100,301.66	0.00	164,186.00	7,468,843.25	482,028.64
Other Local Revenue	831,225.90	504,219.09	549,376.31	527,849.13	527,463.00	1,314,616.36	454,369.70
TOTAL RECEIPTS	12,187,036.39	6,290,494.14	15,470,494.77	7,672,224.36	10,009,942.43	14,902,856.08	10,963,252.89
C. DISBURSEMENTS							
Certificated Salaries	5,136,366.62	5,136,366.62	5,136,366.62	5,136,366.62	5,136,366.62	5,136,366.62	623,106.09
Classified Salaries	1,756,905.23	1,756,905.23	1,756,905.23	1,756,905.23	1,756,905.23	1,756,905.23	211,027.55
Employee Benefits	2,384,667.58	2,374,753.30	2,374,753.30	2,374,753.30	2,374,753.30	7,623,236.30	263,042.08
Books and Supplies	444,184.91	449,776.50	441,569.14	442,201.52	442,491.58	444,324.63	1,824,240.06
Services	1,056,249.43	380,903.39	492,440.83	701,764.43	705,259.34	883,692.16	4,264,421.48
Capital Outlay	46,902.55	18,180.35	13,257.53	0.00	39,460.39	0.00	19,834.00
6500-SH County Program	34,039.58	34,039.58	34,039.58	34,039.58	34,039.58	34,039.58	0.00
0000-Indirect Cost Rate	(11,616.00)	(12,966.00)	(10,244.00)	(8,283.00)	(17,404.00)	(24,524.00)	(51,000.00)
Debt Service Interest & Principal (QZAB)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	350,000.00	0.00
TOTAL DISBURSEMENTS	10,847,699.90	10,137,958.97	10,239,088.23	10,437,747.68	10,471,872.04	16,204,040.52	7,154,671.26
D. BALANCE SHEET ITEMS							
Assets and Deferred Outflows							
Cash Not in Treasury	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
Accounts Receivable	0.00	1,453,474.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Temporary Loan FR Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets	0.00	1,453,474.00	0.00	0.00	0.00	0.00	5,000.00
Liabilities and Deferred Inflows							
Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Temporary Loan to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Balance	9,808,736.82	11,148,073.31	8,754,082.47	15,438,963.01	12,673,439.69	12,211,510.07	10,910,325.63
Revenue	12,187,036.39	6,290,494.14	15,470,494.77	7,672,224.36	10,009,942.43	14,902,856.08	10,963,252.89
Expense	10,847,699.90	10,137,958.97	10,239,088.23	10,437,747.68	10,471,872.04	16,204,040.52	7,154,671.26
Assets	0.00	1,453,474.00	1,453,474.00	0.00	0.00	0.00	0.00
Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	11,148,073.31	8,754,082.47	15,438,963.01	12,673,439.69	12,211,510.07	10,910,325.63	14,718,907.26

MENIFEE UNION SCHOOL DISTRICT CASH FLOW REPORT

Fiscal Year: 2022-23 Reporting Period: 21/22 Adopted Budget

Description		Projected	Projected	Projected	Projected	Projected	Projected
		JUL-1M	AUG-2M	SEP-3M	OCT-4M	NOV-5M	DEC-6M/6S
B. RECEIPTS	0.00						
0000 LCFF State Aide - Current Year	68,443,775.00	3,422,188.75	3,422,188.75	6,159,939.75	6,159,939.75	6,159,939.75	6,159,939.75
0000 LCFF State Aide - Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1400 Education Protection Account - Current Year	19,999,649.00	0.00	0.00	4,999,912.25	0.00	0.00	4,999,912.25
1400 Education Protection Account - Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes	16,165,955.00	0.00	652,249.67	42,391.04	893,248.24	0.00	4,635,695.14
SRA In-Lieu of Taxes	(2,048,429.00)	0.00	(122,906.00)	(245,811.00)	(163,874.00)	(163,874.00)	(163,874.00)
Total LCFF Sources	102,560,950.00	3,422,188.75	3,951,532.42	10,956,432.04	6,889,313.99	5,996,065.75	15,631,673.14
Federal Revenue	3,448,398.00	0.00	0.00	31,834.00	1,146,698.35	0.00	0.00
Other State Revenue	8,382,235.00	0.00	0.00	0.00	64,993.01	338,956.00	324,550.00
Other Local Revenue	7,573,836.00	301,158.55	346,157.19	527,129.53	548,093.64	528,508.23	611,174.11
TOTAL RECEIPTS	121,965,419.00	3,723,347.30	4,297,689.61	11,515,395.57	8,649,098.99	6,863,529.98	16,567,397.25
C. DISBURSEMENTS	0.00						
Certificated Salaries	57,137,999.00	2,372,541.98	4,461,147.06	4,970,436.09	4,970,436.09	4,970,436.09	4,970,436.09
Classified Salaries	17,307,475.00	862,651.19	1,455,125.96	1,480,796.94	1,480,796.94	1,480,796.94	1,480,796.94
Employee Benefits	33,406,664.00	1,586,735.25	2,059,573.37	2,947,073.90	2,947,073.90	2,947,073.90	2,957,900.08
Books and Supplies	5,889,062.00	55,655.56	262,305.84	500,573.39	378,881.26	402,543.91	384,977.67
Services	10,978,643.00	1,858,347.29	600,319.82	714,981.96	501,787.92	397,635.52	608,691.67
Capital Outlay	166,108.00	8,025.75	0.00	88,000.00	16,764.00	1,744.25	6,917.00
6500-SH County Program	418,475.00	34,872.92	34,872.92	34,872.92	34,872.92	34,872.92	34,872.92
0000-Indirect Cost Rate	(188,318.00)	0.00	(4,711.00)	(14,152.00)	(13,836.00)	(11,616.00)	(12,966.00)
Debt Service Interest & Principal (QZAB)	1,429,276.00	0.00	0.00	0.00	0.00	0.00	1,429,276.00
Interfund Transfers Out	350,000.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	126,895,384.00	6,778,829.94	8,868,633.97	10,722,583.20	10,316,777.03	10,223,487.53	11,860,902.37
D. BALANCE SHEET ITEMS							
Assets and Deferred Outflows							
Cash Not in Treasury	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	10,963,252.89	10,963,252.89	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Temporary Loan FR Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets	10,968,252.89	10,963,252.89	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows							
Accounts Payable	7,154,671.26	7,154,671.26	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Temporary Loan to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities	7,154,671.26	7,154,671.26	0.00	0.00	0.00	0.00	0.00
Beginning Balance		10,910,325.63	11,663,424.62	7,092,480.27	7,885,292.64	6,217,614.60	2,857,657.06
Revenue		3,723,347.30	4,297,689.61	11,515,395.57	8,649,098.99	6,863,529.98	16,567,397.25
Expense		6,778,829.94	8,868,633.97	10,722,583.20	10,316,777.03	10,223,487.53	11,860,902.37
Assets		10,963,252.89	0.00	0.00	0.00	0.00	0.00
Liabilities		7,154,671.26	0.00	0.00	0.00	0.00	0.00
Ending Balance	24,077,774.21	11,663,424.62	7,092,480.27	7,885,292.64	6,217,614.60	2,857,657.06	7,564,151.94

MENIFEE UNION SCHOOL DISTRICT CASH FLOW REPORT

Fiscal Year: 2022-23 Reporting Period: 21/22 Adopted Budget

Description	Projected	Projected	Projected	Projected	Projected	Projected	ACCRAUL
	JAN-7M	FEB-8M	MAR-9M	APR-10M	MAY-11M	JUN-12M	
B. RECEIPTS							
0000 LCFF State Aide - Current Year	6,159,939.75	6,159,939.75	6,159,939.75	6,159,939.75	6,159,939.75	6,159,939.75	0.00
0000 LCFF State Aide - Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1400 Education Protection Account - Current Year	0.00	0.00	4,999,912.25	0.00	0.00	4,999,912.25	0.00
1400 Education Protection Account - Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes	4,809,340.59	187,116.05	218,296.30	1,525,365.23	3,048,504.78	153,747.08	0.88
SRA In-Lieu of Taxes	(163,874.00)	(163,874.00)	(286,780.00)	(143,390.00)	(143,390.00)	(143,390.00)	(143,392.00)
Total LCFF Sources	10,805,406.34	6,183,181.80	11,091,368.30	7,541,914.98	9,065,054.53	11,170,209.08	(143,391.12)
Federal Revenue	379,151.00	0.00	26,902.00	0.00	0.00	1,863,812.65	0.00
Other State Revenue	568,155.94	0.00	538,310.41	0.00	164,186.00	5,906,852.00	476,231.64
Other Local Revenue	860,863.56	533,856.75	579,013.97	557,486.79	557,100.66	1,497,704.02	125,589.00
TOTAL RECEIPTS	12,613,576.84	6,717,038.55	12,235,594.68	8,099,401.77	9,786,341.19	20,438,577.75	458,429.52

C. DISBURSEMENTS

Certificated Salaries	4,970,436.09	4,970,436.09	4,970,436.09	4,970,436.09	4,970,436.09	4,970,436.09	599,949.06
Classified Salaries	1,480,796.94	1,480,796.94	1,480,796.94	1,480,796.94	1,480,796.94	1,480,796.94	181,728.45
Employee Benefits	2,956,988.18	2,947,073.90	2,947,073.90	2,947,073.90	2,947,073.90	2,947,073.94	268,875.88
Books and Supplies	383,865.15	1,007,141.28	427,040.89	351,429.20	377,777.02	406,738.10	950,132.73
Services	614,843.39	625,157.96	651,955.70	700,095.75	507,449.98	595,712.76	2,601,663.28
Capital Outlay	14,136.12	11,263.35	19,257.53	0.00	0.00	0.00	0.00
6500-SH County Program	34,872.92	34,872.92	34,872.92	34,872.92	34,872.92	34,872.92	0.00
0000-Indirect Cost Rate	(11,616.00)	(12,966.00)	(13,244.00)	(15,920.00)	(17,404.00)	(59,887.00)	0.00
Debt Service Interest & Principal (QZAB)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	350,000.00	0.00
TOTAL DISBURSEMENTS	10,444,322.79	11,063,776.44	10,518,189.97	10,468,784.80	10,301,002.85	10,725,743.75	4,602,349.40

D. BALANCE SHEET ITEMS

Assets and Deferred Outflows

Cash Not in Treasury	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Temporary Loan FR Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00

Liabilities and Deferred Inflows

Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Temporary Loan to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Beginning Balance	7,564,151.94	9,733,405.99	5,386,668.11	7,104,072.82	4,734,689.79	4,220,028.14	13,932,862.14
Revenue	12,613,576.84	6,717,038.55	12,235,594.68	8,099,401.77	9,786,341.19	20,438,577.75	458,429.52
Expense	10,444,322.79	11,063,776.44	10,518,189.97	10,468,784.80	10,301,002.85	10,725,743.75	4,602,349.40
Assets	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	9,733,405.99	5,386,668.11	7,104,072.82	4,734,689.79	4,220,028.14	13,932,862.14	9,793,942.26

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:

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

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

Date of Meeting: Jun 22, 2021

For additional information on this certification, please contact:

Name: Regina Hanson

Title: Director of Fiscal Services

Telephone: 951-672-1851

E-mail: rhanson@menifeeusd.org

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	59,343,443.00	301	0.00	303	59,343,443.00	305	0.00		307	59,343,443.00	309
2000 - Classified Salaries	20,097,857.00	311	0.00	313	20,097,857.00	315	809,791.00		317	19,288,066.00	319
3000 - Employee Benefits	33,063,052.00	321	37,326.00	323	33,025,726.00	325	388,121.00		327	32,637,605.00	329
4000 - Books, Supplies Equip Replace. (6500)	8,128,992.00	331	7,500.00	333	8,121,492.00	335	524,531.00		337	7,596,961.00	339
5000 - Services. . . & 7300 - Indirect Costs	15,997,598.00	341	0.00	343	15,997,598.00	345	2,771,385.00		347	13,226,213.00	349
TOTAL					136,586,116.00	365			TOTAL	132,092,288.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			395
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			60.49%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	60.49%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	132,092,288.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	(11,800.00)	0.00	(188,318.00)				
Other Sources/Uses Detail					30,000.00	350,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	4,000.00	0.00	29,626.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	7,800.00	0.00	158,692.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					350,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	30,000.00		
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								

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	11,800.00	(11,800.00)	188,318.00	(188,318.00)	380,000.00	380,000.00		

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July 1 Budget
2021-22 Budget
Technical Review Checks

Menifee Union Elementary

Riverside 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

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications. PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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July 1 Budget
2020-21 Estimated Actuals
Technical Review Checks

Menifee Union Elementary

Riverside County

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

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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT

FD - RS - PY - GO - FN - OB RESOURCE OBJECT VALUE

01-3220-0-0000-0000-9791 3220 9791 -81,419.00
Explanation:ESSER Fund expenditures are allowed to be reported in 2019-20, but revenue will not be reported until 2020-21.

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero,

individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/ keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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	46,305.00	0.00	-100.0%
3) Other State Revenue		8300-8599	777,436.00	739,863.00	-4.8%
4) Other Local Revenue		8600-8799	649,037.00	0.00	-100.0%
5) TOTAL, REVENUES			1,472,778.00	739,863.00	-49.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	231,904.00	230,937.00	-0.4%
2) Classified Salaries		2000-2999	253,783.00	259,992.00	2.4%
3) Employee Benefits		3000-3999	194,470.00	188,980.00	-2.8%
4) Books and Supplies		4000-4999	313,005.00	61,533.00	-80.3%
5) Services and Other Operating Expenditures		5000-5999	113,365.00	15,100.00	-86.7%
6) Capital Outlay		6000-6999	400,000.00	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	41,964.00	29,626.00	-29.4%
9) TOTAL, EXPENDITURES			1,548,491.00	786,168.00	-49.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(75,713.00)	(46,305.00)	-38.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			(75,713.00)	(46,305.00)	-38.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	122,018.00	46,305.00	-62.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,018.00	46,305.00	-62.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,018.00	46,305.00	-62.1%
2) Ending Balance, June 30 (E + F1e)			46,305.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			46,305.00	0.00	-100.0%
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	46,305.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			46,305.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			46,305.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	46,305.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			46,305.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	731,038.00	716,001.00	-2.1%
All Other State Revenue	All Other	8590	46,398.00	23,862.00	-48.6%
TOTAL, OTHER STATE REVENUE			777,436.00	739,863.00	-4.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	524.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	648,513.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			649,037.00	0.00	-100.0%
TOTAL, REVENUES			1,472,778.00	739,863.00	-49.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	157,720.00	155,031.00	-1.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	74,184.00	75,906.00	2.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			231,904.00	230,937.00	-0.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	146,852.00	157,290.00	7.1%
Classified Support Salaries		2200	21,159.00	16,482.00	-22.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	85,772.00	86,220.00	0.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			253,783.00	259,992.00	2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	47,206.00	55,253.00	17.0%
PERS		3201-3202	55,078.00	47,004.00	-14.7%
OASDI/Medicare/Alternative		3301-3302	28,333.00	26,054.00	-8.0%
Health and Welfare Benefits		3401-3402	51,049.00	41,088.00	-19.5%
Unemployment Insurance		3501-3502	240.00	6,040.00	2416.7%
Workers' Compensation		3601-3602	12,306.00	13,309.00	8.2%
OPEB, Allocated		3701-3702	258.00	232.00	-10.1%
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			194,470.00	188,980.00	-2.8%
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	311,005.00	59,533.00	-80.9%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			313,005.00	61,533.00	-80.3%

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	103,765.00	2,500.00	-97.6%
Dues and Memberships		5300	450.00	450.00	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	3,000.00	3,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	4,000.00	300.0%
Professional/Consulting Services and Operating Expenditures		5800	4,950.00	4,950.00	0.0%
Communications		5900	200.00	200.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			113,365.00	15,100.00	-86.7%
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	400,000.00	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			400,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	41,964.00	29,626.00	-29.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			41,964.00	29,626.00	-29.4%
TOTAL, EXPENDITURES			1,548,491.00	786,168.00	-49.2%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	46,305.00	0.00	-100.0%
3) Other State Revenue		8300-8599	777,436.00	739,863.00	-4.8%
4) Other Local Revenue		8600-8799	649,037.00	0.00	-100.0%
5) TOTAL, REVENUES			1,472,778.00	739,863.00	-49.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		845,233.00	498,493.00	-41.0%
2) Instruction - Related Services	2000-2999		233,343.00	235,522.00	0.9%
3) Pupil Services	3000-3999		27,951.00	22,527.00	-19.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		41,964.00	29,626.00	-29.4%
8) Plant Services	8000-8999		400,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,548,491.00	786,168.00	-49.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(75,713.00)	(46,305.00)	-38.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(75,713.00)	(46,305.00)	-38.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	122,018.00	46,305.00	-62.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,018.00	46,305.00	-62.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,018.00	46,305.00	-62.1%
2) Ending Balance, June 30 (E + F1e)			46,305.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			46,305.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
5058	Child Development: Coronavirus Response and Relief Supple	46,305.00	0.00
Total, Restricted Balance		<u>46,305.00</u>	<u>0.00</u>

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	3,816,740.00	5,033,703.00	31.9%
3) Other State Revenue		8300-8599	289,243.00	390,467.00	35.0%
4) Other Local Revenue		8600-8799	10,354.00	11,000.00	6.2%
5) TOTAL, REVENUES			4,116,337.00	5,435,170.00	32.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,271,571.00	1,404,833.00	10.5%
3) Employee Benefits		3000-3999	436,215.00	521,062.00	19.5%
4) Books and Supplies		4000-4999	1,216,924.00	1,318,000.00	8.3%
5) Services and Other Operating Expenditures		5000-5999	90,263.00	101,314.00	12.2%
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	124,717.00	158,692.00	27.2%
9) TOTAL, EXPENDITURES			3,139,690.00	3,503,901.00	11.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			976,647.00	1,931,269.00	97.7%
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)			976,647.00	1,931,269.00	97.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,046,267.00	2,022,914.00	93.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,046,267.00	2,022,914.00	93.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,046,267.00	2,022,914.00	93.3%
2) Ending Balance, June 30 (E + F1e)			2,022,914.00	3,954,183.00	95.5%
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			2,022,914.00	3,954,183.00	95.5%
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	2,022,915.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,022,915.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,022,915.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,516,194.00	4,590,418.00	30.6%
Donated Food Commodities		8221	300,546.00	443,285.00	47.5%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,816,740.00	5,033,703.00	31.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	289,243.00	390,467.00	35.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			289,243.00	390,467.00	35.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,354.00	1,000.00	-26.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,000.00	10,000.00	11.1%
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			10,354.00	11,000.00	6.2%
TOTAL, REVENUES			4,116,337.00	5,435,170.00	32.0%

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	971,633.00	1,100,558.00	13.3%
Classified Supervisors' and Administrators' Salaries		2300	211,759.00	208,992.00	-1.3%
Clerical, Technical and Office Salaries		2400	88,179.00	95,283.00	8.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,271,571.00	1,404,833.00	10.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	187,906.00	236,484.00	25.9%
OASDI/Medicare/Alternative		3301-3302	94,727.00	107,470.00	13.5%
Health and Welfare Benefits		3401-3402	117,699.00	121,083.00	2.9%
Unemployment Insurance		3501-3502	750.00	17,280.00	2204.0%
Workers' Compensation		3601-3602	34,472.00	38,085.00	10.5%
OPEB, Allocated		3701-3702	661.00	660.00	-0.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			436,215.00	521,062.00	19.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	63,600.00	107,000.00	68.2%
Noncapitalized Equipment		4400	8,324.00	11,000.00	32.1%
Food		4700	1,145,000.00	1,200,000.00	4.8%
TOTAL, BOOKS AND SUPPLIES			1,216,924.00	1,318,000.00	8.3%

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	1,415.00	2,600.00	83.7%
Dues and Memberships		5300	1,150.00	1,200.00	4.3%
Insurance		5400-5450	5,213.00	5,404.00	3.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	31,000.00	31,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,600.00	7,800.00	2.6%
Professional/Consulting Services and Operating Expenditures		5800	43,075.00	52,000.00	20.7%
Communications		5900	810.00	1,310.00	61.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			90,263.00	101,314.00	12.2%
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	124,717.00	158,692.00	27.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			124,717.00	158,692.00	27.2%
TOTAL, EXPENDITURES			3,139,690.00	3,503,901.00	11.6%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,816,740.00	5,033,703.00	31.9%
3) Other State Revenue		8300-8599	289,243.00	390,467.00	35.0%
4) Other Local Revenue		8600-8799	10,354.00	11,000.00	6.2%
5) TOTAL, REVENUES			4,116,337.00	5,435,170.00	32.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,014,973.00	3,345,209.00	11.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		124,717.00	158,692.00	27.2%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,139,690.00	3,503,901.00	11.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			976,647.00	1,931,269.00	97.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			976,647.00	1,931,269.00	97.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,046,267.00	2,022,914.00	93.3%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			1,046,267.00	2,022,914.00	93.3%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			1,046,267.00	2,022,914.00	93.3%
2) Ending Balance, June 30 (E + F1e)			2,022,914.00	3,954,183.00	95.5%
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			2,022,914.00	3,954,183.00	95.5%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790			

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,022,914.00	3,954,183.00
Total, Restricted Balance		<u>2,022,914.00</u>	<u>3,954,183.00</u>

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	1,000.00	New
5) TOTAL, REVENUES			0.00	1,000.00	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	42,541.00	351,000.00	725.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			42,541.00	351,000.00	725.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(42,541.00)	(350,000.00)	722.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	350,000.00	New
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	350,000.00	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(42,541.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	127,341.00	84,800.00	-33.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			127,341.00	84,800.00	-33.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			127,341.00	84,800.00	-33.4%
2) Ending Balance, June 30 (E + F1e)			84,800.00	84,800.00	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	84,800.00	84,800.00	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	84,800.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			84,800.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			84,800.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	1,000.00	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	1,000.00	New
TOTAL, REVENUES			0.00	1,000.00	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%
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	42,541.00	351,000.00	725.1%
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			42,541.00	351,000.00	725.1%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			42,541.00	351,000.00	725.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	350,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	350,000.00	New
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	350,000.00	New

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	1,000.00	New
5) TOTAL, REVENUES			0.00	1,000.00	New
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		42,541.00	351,000.00	725.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			42,541.00	351,000.00	725.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(42,541.00)	(350,000.00)	722.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	350,000.00	New
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	350,000.00	New

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(42,541.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	127,341.00	84,800.00	-33.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			127,341.00	84,800.00	-33.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			127,341.00	84,800.00	-33.4%
2) Ending Balance, June 30 (E + F1e)			84,800.00	84,800.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	84,800.00	84,800.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	62,746.00	0.00	-100.0%
5) TOTAL, REVENUES			62,746.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	56,495.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	17,733,602.00	44,030,291.00	148.3%
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			17,790,097.00	44,030,291.00	147.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,727,351.00)	(44,030,291.00)	148.4%
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	38,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	(1.00)	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			37,999,999.00	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)			20,272,648.00	(44,030,291.00)	-317.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,782,889.00	44,055,537.00	85.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,782,889.00	44,055,537.00	85.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,782,889.00	44,055,537.00	85.2%
2) Ending Balance, June 30 (E + F1e)			44,055,537.00	25,246.00	-99.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			44,055,537.00	25,246.00	-99.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	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	44,055,537.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			44,055,537.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			44,055,537.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	62,746.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			62,746.00	0.00	-100.0%
TOTAL, REVENUES			62,746.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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	26,455.00	0.00	-100.0%
Noncapitalized Equipment		4400	30,040.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			56,495.00	0.00	-100.0%
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	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	17,733,602.00	44,017,382.00	148.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	12,909.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,733,602.00	44,030,291.00	148.3%
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			17,790,097.00	44,030,291.00	147.5%

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	38,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			38,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(1.00)	0.00	-100.0%
(e) TOTAL, CONTRIBUTIONS			(1.00)	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			37,999,999.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	62,746.00	0.00	-100.0%
5) TOTAL, REVENUES			62,746.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		17,790,097.00	44,030,291.00	147.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,790,097.00	44,030,291.00	147.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(17,727,351.00)	(44,030,291.00)	148.4%
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	38,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	(1.00)	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			37,999,999.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,272,648.00	(44,030,291.00)	-317.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,782,889.00	44,055,537.00	85.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,782,889.00	44,055,537.00	85.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,782,889.00	44,055,537.00	85.2%
2) Ending Balance, June 30 (E + F1e)			44,055,537.00	25,246.00	-99.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			44,055,537.00	25,246.00	-99.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	44,055,537.00	25,246.00
Total, Restricted Balance		<u>44,055,537.00</u>	<u>25,246.00</u>

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	5,526,660.00	1,100,000.00	-80.1%
5) TOTAL, REVENUES			5,526,660.00	1,100,000.00	-80.1%
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	17,444.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	5,025,661.00	913,299.00	-81.8%
6) Capital Outlay		6000-6999	888,175.00	435,000.00	-51.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	498,618.00	500,522.00	0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,429,898.00	1,848,821.00	-71.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(903,238.00)	(748,821.00)	-17.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	52,500.00	30,000.00	-42.9%
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			(52,500.00)	(30,000.00)	-42.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(955,738.00)	(778,821.00)	-18.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,995,398.00	14,039,660.00	-6.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,995,398.00	14,039,660.00	-6.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,995,398.00	14,039,660.00	-6.4%
2) Ending Balance, June 30 (E + F1e)			14,039,660.00	13,260,839.00	-5.5%
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			14,039,660.00	13,260,839.00	-5.5%
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	14,039,660.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			14,039,660.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			14,039,660.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	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	5,370,608.00	1,000,000.00	-81.4%
Other Local Revenue All Other Local Revenue		8699	56,052.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,526,660.00	1,100,000.00	-80.1%
TOTAL, REVENUES			5,526,660.00	1,100,000.00	-80.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,713.00	0.00	-100.0%
Noncapitalized Equipment		4400	11,731.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			17,444.00	0.00	-100.0%

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	1,100.00	1,100.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,024,561.00	912,199.00	-81.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,025,661.00	913,299.00	-81.8%
CAPITAL OUTLAY					
Land		6100	110,996.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	777,179.00	435,000.00	-44.0%
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			888,175.00	435,000.00	-51.0%
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	69,777.00	56,159.00	-19.5%
Other Debt Service - Principal		7439	428,841.00	444,363.00	3.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			498,618.00	500,522.00	0.4%
TOTAL, EXPENDITURES			6,429,898.00	1,848,821.00	-71.2%

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					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	52,500.00	30,000.00	-42.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			52,500.00	30,000.00	-42.9%
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)			(52,500.00)	(30,000.00)	-42.9%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,526,660.00	1,100,000.00	-80.1%
5) TOTAL, REVENUES			5,526,660.00	1,100,000.00	-80.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		5,021,921.00	903,299.00	-82.0%
8) Plant Services	8000-8999		909,359.00	445,000.00	-51.1%
9) Other Outgo	9000-9999	Except 7600-7699	498,618.00	500,522.00	0.4%
10) TOTAL, EXPENDITURES			6,429,898.00	1,848,821.00	-71.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(903,238.00)	(748,821.00)	-17.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	52,500.00	30,000.00	-42.9%
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			(52,500.00)	(30,000.00)	-42.9%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(955,738.00)	(778,821.00)	-18.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,995,398.00	14,039,660.00	-6.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,995,398.00	14,039,660.00	-6.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,995,398.00	14,039,660.00	-6.4%
2) Ending Balance, June 30 (E + F1e)			14,039,660.00	13,260,839.00	-5.5%
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			14,039,660.00	13,260,839.00	-5.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	14,039,660.00	13,260,839.00
Total, Restricted Balance		<u>14,039,660.00</u>	<u>13,260,839.00</u>

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	8,276,493.00	8,276,493.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,276,493.00	8,276,493.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,276,493.00	8,276,493.00	0.0%
2) Ending Balance, June 30 (E + F1e)			8,276,493.00	8,276,493.00	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			8,276,493.00	8,276,493.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

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

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

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,276,493.00	8,276,493.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,276,493.00	8,276,493.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,276,493.00	8,276,493.00	0.0%
2) Ending Balance, June 30 (E + F1e)			8,276,493.00	8,276,493.00	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			8,276,493.00	8,276,493.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	8,276,493.00	8,276,493.00
Total, Restricted Balance		<u>8,276,493.00</u>	<u>8,276,493.00</u>