

# MADERA UNIFIED SCHOOL DISTRICT

## 2020-21 Unaudited Actuals & 2021-22 Modified Budget



**Board of Trustees:**

Ruben Mendoza, President, Joetta Fleak, Clerk  
Ray G. Seibert, Ed McIntyre, , Lucy Salazar, Israel Cortes, Nadeem Ahmad

**Superintendent:**

Todd Lile

**Deputy Superintendent of Administrative & Support Services:**

Sandon Schwartz

**Chief Financial Officer:**

Arelis Garcia





# MADERA UNIFIED SCHOOL DISTRICT

## *Madera Unified Community Compact*

This Madera Unified Community Compact acknowledges our guarantee to all stakeholders - trustees, taxpayers, community partners, students, parents, staff, and leadership - that our identity and philosophy are built upon our best traditions and aligns modern student needs with the highest-level research and professional learning. The MUSD Governing Board believes in fair and equitable opportunities to empower students to learn deeply and live long healthy lives with the widest array of career opportunities. In ever-changing times, the MUSD Governing Board believes in ongoing collaboration with stakeholders to continuously improve student outcomes and college and career readiness.

### *Our Vision*

Madera Unified will set the standard for hard work, creativity and resiliency with a fearless drive to continuously improve.

### *Our Mission*

We are committed to creating and sustaining a culture enabling Madera Unified students to experience an unparalleled educational journey that is intellectually, socially and personally transformative.

### *Our Belief Statement*

Madera Unified is where students are challenged to broaden their vision, inspired by meaningful opportunities and strive for authentic achievements.

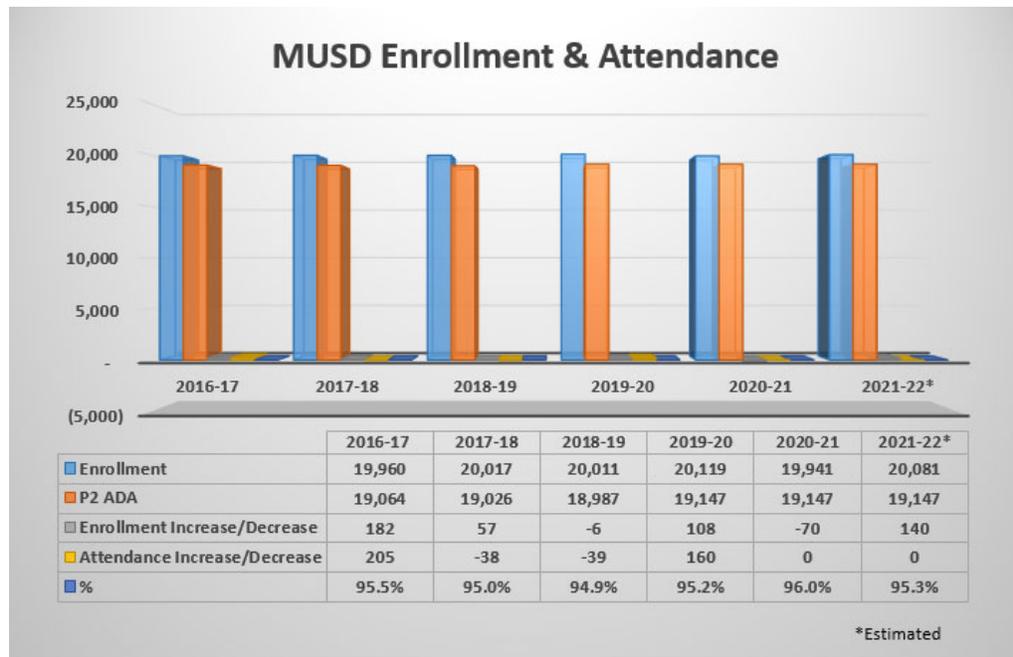


# 2020-21 UNAUDITED ACTUALS

## Enrollment & Attendance

The District enrollment for 2020-2021 was at 19,941. Attendance was not reported this year, due to the COVID-19 pandemic, the state provide districts with a hold-harmless provision. The district was funded at the previous year’s Average Daily Attendance (ADA) of 19,147.

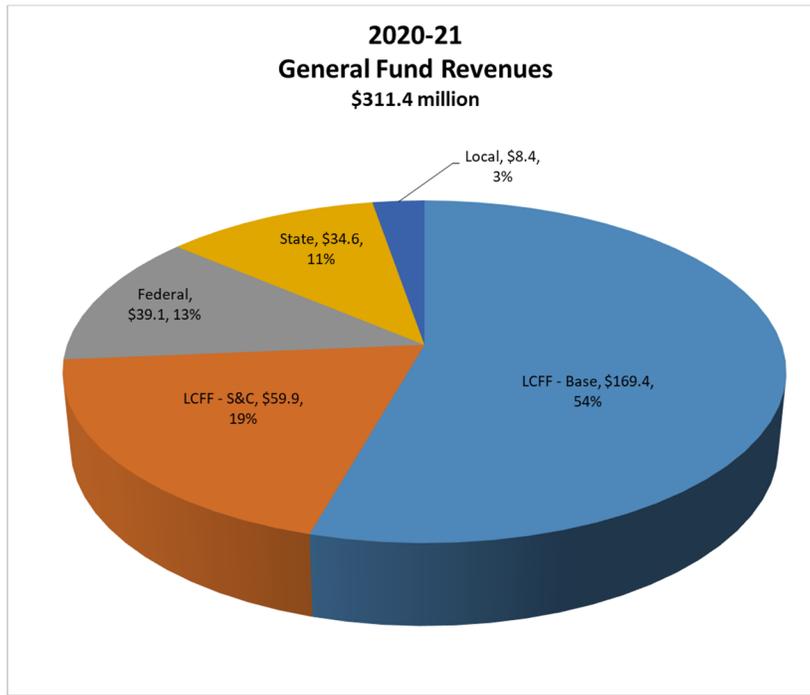
The 2021-2022 school year began on August 9, 2021. This year students were back in schools to receive in-person instruction. Schools are still being impacted by the COVID-19 pandemic, positive cases, contact tracing, and quarantine is affecting attendance even if our enrollment grow this year. The District will be reporting enrollment on the census day, the first Wednesday in October to the California Longitudinal Pupil Achievement Data System (CALPADS). The enrollment projection for 2021-2022 is 20,081, to be conservative, no ADA growth has been estimated for this year. The Local Control Funding Formula (LCFF) has been calculated using the 19,147, the same as 2019-20.



## General Fund Revenue

The district’s actual revenue for 2020-21 was \$311,438,296. This amount includes \$236,987,793 Unrestricted and \$74,450,503 Restricted. The restricted revenue includes \$10,283,701 for STRS-on-Behalf, a state requirement to recognize the state’s contribution made on-behalf of the districts to the CalSTRS retirement system.

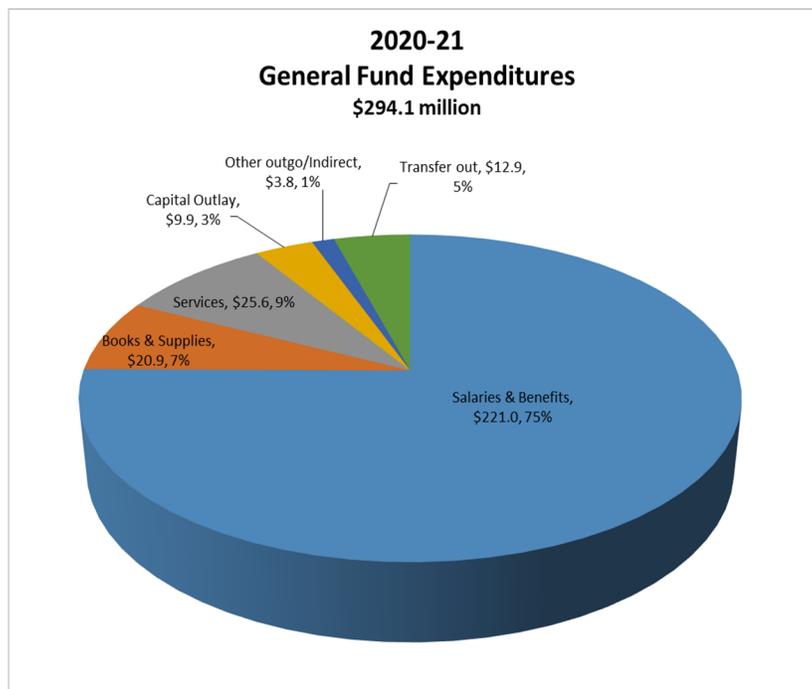
The LCFF revenue is part of the unrestricted funds. This year the LCFF revenue was \$229,267,854 or 73% of the General Fund total revenue. This amount includes zero increase for the cost-of-living adjustment (COLA).



### General Fund Expenses

The district's actual expenses for 2020-21 were \$294,123,121. This amount includes \$208,568,951 Unrestricted and \$85,554,170 Restricted. The restricted expenditures includes \$10,283,701 for STRS-on-Behalf as well. Salaries & Benefits accounted for \$221 million of the total General Fund expenditures.

The district spent \$26,427,631 in the Special Education program and \$8,162,265 in the Routine Repair & Maintenance Account (RRMA). The state requires at a minimum to spend 3% of the district's total General Fund expenditures in the RRMA program to maintain facilities in good shape. For Fiscal Year 2020-21 the requirement has been met.



# 2021-22 MODIFIED BUDGET

## Assumptions

The revenue projections for 2021-22 were updated using the state adopted budget approved by the governor in June to incorporate the latest budget and financial planning factors. The LCFF revenue calculation included a cost-of-living adjustment (COLA) of 5.07%. The state budget created significant changes requiring a 45-Day Revised Budget to incorporate these changes. The governing board approved the budget on August 10, 2021. The major changes includes the concentration grant increase from 50% to 65%, this increase will bring an additional \$9.3 million in concentration funds through the LCFF. These funds will be set aside to increase services to our unduplicated pupils. Another major change was the decrease in the Unemployment rate. The state increase the rate because of the massive amount of unemployment claims filed during the COVID-19 pandemic. The rate was decrease from 1.23% to .5% and it will stay the same for next year.

The American Rescue Plan (ARP) allocated funds nationwide to help safely reopen and sustain the safe operation of schools. Our district will receive (Elementary and Secondary School Emergency Relief) ESSER III funds. In order to receive these funds, the district has to make publicly available on their website a plan for the safe return to in-person instruction and continuity of services. The district is also required to develop a plan for how the ESSER III funds will be used. The plan has to be approved by the governing board by October 30, 2021. The district is expecting to received \$68 million in ESSER III funds.

Below are the current and future years COLA estimates according to the Department of Finance (DOF),

	2021-22	2022-23	2023-24	2024-25
<b>Estimated LCFF COLA</b>	5.07%	2.48%	3.11%	3.54%

The current and future years estimated rates for the CalSTRS and CalPERS retirement systems are below,

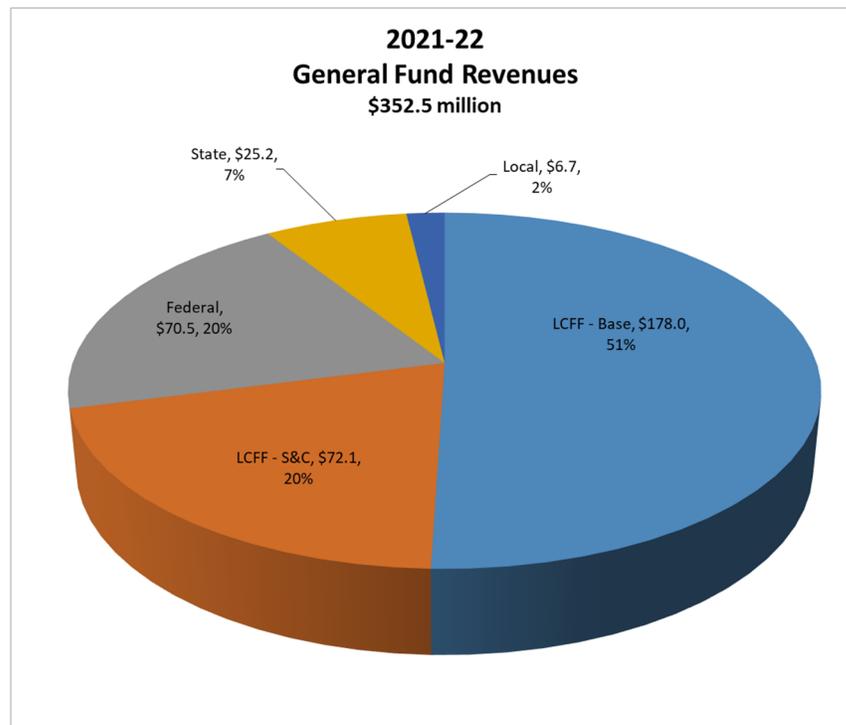
	2021-22	2022-23	2023-24	2024-25
<b>CalSTRS</b>	16.92%	19.10%	19.10%	19.10%
<b>CalPERS</b>	22.91%	26.10%	27.10%	27.70%

Other factors included in the assumptions are the annual 3% increase to health and welfare district contribution negotiated by the employees unions. Other assumptions are the step and column increase on salaries, the consumer price index increase, and the last increase to the minimum wage. In January 1, 2022, the minimum wage will increase from \$14 to \$15 per hour.

## General Fund Revenue \$352.5 million

The \$352.5 million are divided in two major categories. The unrestricted funds accounts for \$235.5 million and \$117 for Restricted funds. Unrestricted funds are generated primarily by the LCFF calculation and are available for the general and discretionary needs of the district. Restricted funds come from other state and federal sources and are available for use only within the programs and purposes for which they are granted. Restricted and unrestricted funds together make up the total General Fund, but the flexibility afforded by the two different types of funding is very different.

This year 71% of the district's total revenue is coming from LCFF or \$250.1 million, this amount includes the \$9.3 million increase in concentration funds. The district is receiving \$70.5 in Federal funds; from there \$53.8 million are one-time funds from the COVID-19 Relief. The State revenue is \$25.2 million, from this amount STRS-on-Behalf accounts for \$10.8 million and \$4.7 million is coming from the In-Person Instruction grant. The Local revenue is estimated at \$6.7 million.

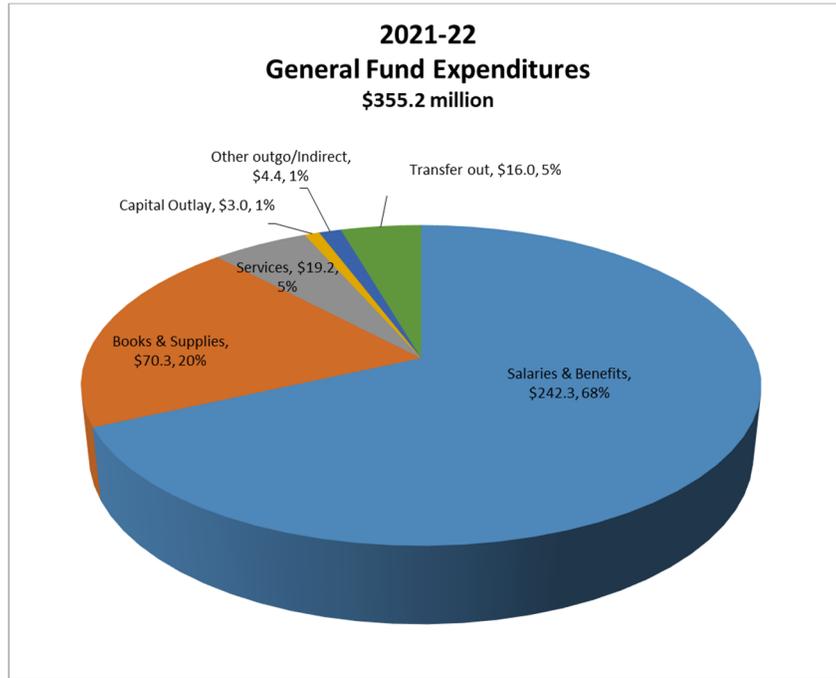


## General Fund Expenditures \$355.2 million

The General Fund expenditures are categorized as Unrestricted and Restricted. This year, the unrestricted expenditures are estimated at \$228.8 million, while Restricted accounts for \$126.4 million. The district spends in average \$25 million per month in payroll and vendor payments.

The 2020-21 Special Education budget is at \$29.3 million. This year, the district added 3 new speech & language pathologist to expand this program, a coordinator and an office assistant to support the program and the workload accumulation during the school closure. The district receives \$1.2 million in Federal funds (4%) and \$5.5 in State funds (18%) through the Special Education Local Plan Area (SELPA). The remainder \$22.6 million (78%) comes from the district's General Fund.

Routine Repair & Maintenance Account (RRMA) budget was increased \$1 million since the budget adoption. The increase was needed to cover the summer projects that were initiated in June and carry on to the new fiscal year. The total budget for this program is at \$9.4 million.



### COVID Relief Funds (Restricted)

The district has been awarded \$156 million in COVID Relief funds. These funds has bring an opportunity for the district to find ways to take advantage of this unique situation to benefit the district in future years. Using this approach, the district has transferred \$10 million in personnel expenses from Unrestricted General Fund to ESSER III funds for the next three years. The governing board will direct the use of these free funds in the future.

The table below shows the up to date amounts of the various COVID relief funds. The table shows the expenditures, budgeted amounts and available balances,

#### COVID RELIEF FUNDS

Resource	Funds	Expiration Date	Award Amount	Budgeted	Spend	Balance
32200	LLM - CRF	5/31/2021	\$ 21,376,099	\$ -	\$ 21,376,099	\$ -
74200	LLM - Prop 98	6/30/2021	\$ 1,926,829	\$ -	\$ 1,926,829	\$ -
32100	ESSER I	9/30/2022	\$ 7,078,950	\$ 3,287,298	\$ 3,791,652	\$ -
32110	ESSER Comm School	9/30/2022	\$ 999,999	\$ 999,999	\$ -	\$ -
32150	LLM - GEER	9/30/2022	\$ 828,940	\$ 650,519	\$ 178,421	\$ -
74220	IPI	9/30/2022	\$ 8,695,440	\$ 4,758,109	\$ 3,937,331	\$ -
74250	ELO*	9/30/2022	\$ 7,452,998	\$ 5,249,681	\$ 2,203,317	\$ -
74260	ELO - Paras*	9/30/2022	\$ 1,572,979	\$ 1,572,979	\$ -	\$ -
32160	ELO (State Reserve)	9/30/2024	\$ 2,391,174	\$ 2,391,174	\$ -	\$ -
32170	ELO (ESSER II)	9/30/2024	\$ 548,703	\$ 548,703	\$ -	\$ -
32180	ELO (ESSER III)	9/30/2024	\$ 1,557,617	\$ 1,557,617	\$ -	\$ -
32190	ELO (Learning Loss)	9/30/2024	\$ 2,685,119	\$ 2,685,119	\$ -	\$ -
32120	ESSER II	9/30/2023	\$ 30,588,931	\$ 30,586,590	\$ 2,341	\$ -
32130	ESSER III	9/30/2024	\$ 54,808,223	\$ 11,131,648	\$ -	\$ 43,676,575
32140	ESSER III (LLM)	9/30/2024	\$ 13,702,056	\$ -	\$ -	\$ 13,702,056
			\$ -	\$ -	\$ -	\$ -
			\$ 156,214,057	\$ 65,419,436	\$ 33,415,990	\$ 57,378,631

# GENERAL FUND ENDING BALANCE & RESERVE

The state requires only 3% reserve; Madera Unified governing board recognizes that 3% is not enough reserve to deal with an emergency. The board approved **minimum fund balance** is 10%.

The General Fund ending balance as of June 30, 2021 is \$95.5 million and a reserve of 21%. The California Department of Education, likewise School Services of California (SSC) and the Fiscal Crisis & Management Assistance Team (FCMAT) recommend to maintain a healthy reserve of 17% or more. The ending balance includes \$34.8 million for the assigned programs below,

- Assigned from Unrestricted Funds \$25.4 million
  - Non-Spendable \$417k
  - Vacation Accrual \$813k
  - Textbooks Funds \$7.5 million
  - Zimmerman Field \$1.1 million
  - MTHS Startup Funds \$1 million
  - Positions moved to ESSER III \$12 million
  - Other Programs \$2.6 million
- Assigned from Restricted Funds - \$9.4 million
  - Textbooks \$1.4 million
  - Medi-Cal Billing Program \$252
  - LCSSP \$387k
  - ELO Grant \$5.3 million
  - ELO Paraprofessionals \$1.6 million
  - Donation Funds \$457k

The \$95.5 million ending balance in the General Fund shows the well management of the district's finances and the prudence of the governing board's decisions. This level of reserve allows the district to manage cash flow, mitigate funding, address unexpected costs, save for large purchases, and reduce borrowing costs. The focus will be on maximizing the use of one-time federal funds due to the restrictive nature and reserve local resources for future large expenditures.

The reserve cap will be triggered for the first time beginning with the 2022-23 Adopted Budget. The district will plan ahead to ensure the assigned and unassigned reserves to no more than 10% of annual expenditures.

Based on the current financial information, the actual ending balance and reserve for 2020-21 and the estimates for the next four years are below. Note that the ending balance will start decreasing in 2024-25 once the COVID funds are no longer available.

	2020-21*	2021-22	2022-23	2023-24	2024-25
Ending Balance	\$95,510,183	\$92,834,746	\$98,023,781	\$107,427,271	\$97,304,060
Unassigned Reserve	\$72,660,913	\$61,658,876	\$66,847,911	\$76,251,401	\$78,128,191
% Reserve	24.70%	17.36%	20.03%	24.19%	23.96%

\*Actual

## OTHER FUNDS

The district maintain other funds such as Adult Education, Preschool, Child Nutrition and building funds. These funds are self-sustained programs; they operate within its revenues. For 2020-21, a \$31 thousand contribution from the General Fund into the Adult Education was necessary to cover expenditures not reimbursed by the Department of Corrections since no services were provided during the COVID-19 pandemic.

The Governmental Accounting Standards Board establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. The Student Activity fund (Fund 08) activities met this criteria, GASB 84 requires all districts to present a statement of fiduciary net position and a statement of changes in fiduciary net position. Fund 08 accounts for all the scholarships and student body funds received and spend during the fiscal year.

Fund #	Description	Beginning Balance 7/01/2020	Revenue	Expenses	Transfer In/Out	Ending Balance 6/30/2021
01	General Fund	\$ 78,195,007	\$ 311,438,296	\$ 281,306,896	\$ (12,816,224)	\$ 95,510,183
08	Student Activity Special Revenue	\$ 606,832	\$ 393,556	\$ 352,188	\$ 96,271	\$ 744,471
11	Adult Education	\$ 163,334	\$ 1,399,015	\$ 1,498,322	\$ 31,194	\$ 95,221
12	Child Development	\$ 431,523	\$ 2,909,876	\$ 2,760,308		\$ 581,092
13	Child Nutrition	\$ 2,899,686	\$ 17,343,751	\$ 14,506,028		\$ 5,737,410
21	Building Fund (Bond Proceeds)	\$ 19,172,943	\$ 35,082,073	\$ 12,717,314		\$ 41,537,701
25	Developer Fees	\$ 647,217	\$ 3,854,098	\$ 616,134	\$ (375,729)	\$ 3,509,451
27	Redevelopment Agency	\$ 243,662	\$ 1,008,761	\$ -	\$ (900,000)	\$ 352,422
35	County School Facilities	\$ 4,095,399	\$ 14,323,423	\$ 1,497,783		\$ 16,921,039
40	Special Reserve Capital	\$ 3,188,724	\$ 2,557	\$ 307,584	\$ 1,000,000	\$ 3,883,697
41	Special Reserve Building	\$ 18,235,940	\$ 1,942,600	\$ 10,129,020	\$ 10,000,000	\$ 20,049,520
56	Debt Service	\$ 2,723,975	\$ 2,295	\$ 4,936,472	\$ 3,060,760	\$ 850,557
73	Foundation Scholarship	\$ 96,271	\$ -	\$ -	\$ (96,271)	\$ -
	<b>TOTAL</b>	<b>\$ 130,700,512</b>	<b>\$ 389,700,300</b>	<b>\$330,628,048</b>	<b>\$ 0</b>	<b>\$ 189,772,764</b>

## MULTI-YEAR PROJECTION

The multi-year projection (MYP) is the most critical document that focuses on the operational and strategic functions. This document is fundamental for financial and budget decisions related to future educational services for our students. The MYP provides the governing board with the insight and certainty in decisions to focus on growth and sustainability.

Base on the economic projections, assumptions and estimated COLA increases provided by the Department of finance in the out-years, the table below shows the estimated new revenue the district will receive in future years.

<b>New Revenue from LCFF</b>				
	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
<b>DOF Estimated COLA</b>	<b>5.07%</b>	<b>2.48%</b>	<b>3.11%</b>	<b>3.54%</b>
Estimated LCFF Revenue	\$ 250,109,063	\$ 256,187,148	\$ 263,811,121	\$ 273,046,105
<b>Total New revenue</b>	<b>\$ 20,841,209</b>	<b>\$ 6,078,085</b>	<b>\$ 7,623,973</b>	<b>\$ 9,234,984</b>

The multi-year projection also includes the major increases in expenses each year. These increases include, step and column salary increases, 3% increase to the district's contribution to health & welfare, contribution increases to the employee retirement systems (CalSTRS & CalPERS), and the Consumer Price Index (CPI) for California. The table below shows the expense increases for those areas in the current fiscal year and next three years,

<b>New Expenses</b>				
	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
Step & Col Increase	\$ 1,300,000	\$ 1,350,000	\$ 1,375,000	\$ 1,600,000
STRS	\$ 700,000	\$ 2,000,000	\$ -	\$ -
PERS	\$ 580,000	\$ 1,000,000	\$ 325,000	\$ 300,000
H&W	\$ 850,000	\$ 900,000	\$ 910,000	\$ 1,050,000
Services (Liability Insurance, Utilities, Legal)	\$ 130,000	\$ 150,000	\$ 170,000	\$ 200,000
New Teachers for Growth & lower 4th Grade classes	\$ 540,000	\$ 90,000	\$ 90,000	\$ 90,000
PARS Payment	\$ 1,000,000			
COP Payment	\$ 3,130,000			
Matilda Torres HS Personnel	\$ 959,000	\$ 250,000		
Matilda Torres HS Operating Budget	\$ 350,000	\$ 100,000		
Positions paid with COVID back to Unrestricted General Fund				\$ 12,000,000
<b>Total</b>	<b>\$ 9,539,000</b>	<b>\$ 5,840,000</b>	<b>\$ 2,870,000</b>	<b>\$ 15,240,000</b>

Part of the state enacted budget included additional one-time funds for various programs. Below are the new programs and the estimated amounts the district may receive. These amounts are not included in the 2021-22 budget since the California Department of Education has not officially notified the district of the award.

- A-G Completion Improvement Grant - \$2 million
- Classified School Employee Professional Development – TBD
- Expanded Learning Opportunity Program - \$11 million
- Kitchen Infrastructure Upgrades - \$25k
- Prekindergarten Planning and Implementation Grant - \$176k
- Special Education Early Intervention Preschool Grant - TBD

# FUTURE YEARS

## 2022-23

1. Estimated COLA at 2.48%
2. New Revenue - \$6 million
3. Major increases CalSTRS and CalPERS, Step/Column, H&W
4. Flat enrollment and ADA
5. Start construction for new K-8 school
6. Continue plans for second K-8 school

## 2023-24

1. Estimated COLA at 3.11%
2. New Revenue - \$7.6 million
3. Major increases CalSTRS and CalPERS, Step/Column, H&W
4. Flat enrollment and ADA
5. Continue construction for new K-8 school
6. Continue plans for second K-8 school

## 2024-25

1. Estimated COLA at 3.54%
2. New Revenue - \$9.2 million
3. No more COVID Relief Funds
4. Major increases CalSTRS and CalPERS, Step/Column, H&W
5. Flat enrollment and ADA
6. Finish construction for new K-8 school
7. Continue plans for second K-8 school

Madera Unified School District's goal is to maintain a balanced budget, minimal debt, competitive salaries; and most important, rigorous programs and high quality learning for our students.

**Honesty + Competency = Trust**



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Unaudited Actuals	2021-22 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
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	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
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	G	G
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	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Unaudited Actuals	2021-22 Budget
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2020-21 Unaudited 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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	229,267,853.98	0.00	229,267,853.98	250,109,063.00	0.00	250,109,063.00	9.1%
2) Federal Revenue		8100-8299	0.00	39,121,468.50	39,121,468.50	0.00	70,448,913.00	70,448,913.00	80.1%
3) Other State Revenue		8300-8599	4,380,099.45	30,271,275.03	34,651,374.48	5,519,814.00	19,698,306.00	25,218,120.00	-27.2%
4) Other Local Revenue		8600-8799	3,248,272.95	5,057,760.02	8,306,032.97	1,108,080.00	5,586,357.00	6,694,437.00	-19.4%
5) TOTAL, REVENUES			236,896,226.38	74,450,503.55	311,346,729.93	256,736,957.00	95,733,576.00	352,470,533.00	13.2%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	90,081,406.87	19,320,063.48	109,401,470.35	90,009,700.00	26,818,584.00	116,828,284.00	6.8%
2) Classified Salaries		2000-2999	27,611,211.47	8,829,089.78	36,440,301.25	31,930,139.00	7,531,294.00	39,461,433.00	8.3%
3) Employee Benefits		3000-3999	53,130,862.73	21,957,772.94	75,088,635.67	58,320,936.00	27,721,814.00	86,042,750.00	14.6%
4) Books and Supplies		4000-4999	4,952,589.22	15,973,566.81	20,926,156.03	13,998,708.00	56,236,055.00	70,234,763.00	235.6%
5) Services and Other Operating Expenditures		5000-5999	14,188,086.28	11,453,968.56	25,642,054.84	16,621,227.00	2,562,725.00	19,183,952.00	-25.2%
6) Capital Outlay		6000-6999	4,565,663.14	5,359,966.43	9,925,629.57	1,310,448.00	1,699,367.00	3,009,815.00	-69.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,200,587.83	1,366,992.07	4,567,579.90	3,453,556.00	1,546,605.00	5,000,161.00	9.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,076,942.23)	1,292,749.72	(784,192.51)	(2,853,548.00)	2,251,989.00	(601,559.00)	-23.3%
9) TOTAL, EXPENDITURES			195,653,465.31	85,554,169.79	281,207,635.10	212,791,166.00	126,368,433.00	339,159,599.00	20.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			41,242,761.07	(11,103,666.24)	30,139,094.83	43,945,791.00	(30,634,857.00)	13,310,934.00	-55.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	91,566.39	0.00	91,566.39	30,000.00	0.00	30,000.00	-67.2%
b) Transfers Out		7600-7629	12,907,790.69	0.00	12,907,790.69	16,006,375.00	0.00	16,006,375.00	24.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	7,695.00	0.00	7,695.00	10,000.00	0.00	10,000.00	30.0%
3) Contributions		8980-8999	(19,181,672.75)	19,181,672.75	0.00	(21,268,742.00)	21,268,742.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(32,005,592.05)	19,181,672.75	(12,823,919.30)	(37,255,117.00)	21,268,742.00	(15,986,375.00)	24.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			9,237,169.02	8,078,006.51	17,315,175.53	6,690,674.00	(9,366,115.00)	(2,675,441.00)	-115.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	76,906,903.01	1,288,104.38	78,195,007.39	86,144,072.03	9,366,110.89	95,510,182.92	22.1%
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)									
			76,906,903.01	1,288,104.38	78,195,007.39	86,144,072.03	9,366,110.89	95,510,182.92	22.1%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			76,906,903.01	1,288,104.38	78,195,007.39	86,144,072.03	9,366,110.89	95,510,182.92	22.1%
2) Ending Balance, June 30 (E + F1e)									
			86,144,072.03	9,366,110.89	95,510,182.92	92,834,746.03	(4.11)	92,834,741.92	-2.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores									
		9712	391,980.03	0.00	391,980.03	391,980.00	0.00	391,980.00	0.0%
Prepaid Items									
		9713	750.00	1,250.00	2,000.00	0.00	0.00	0.00	-100.0%
All Others									
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	9,366,110.89	9,366,110.89	0.00	0.17	0.17	-100.0%
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	13,065,429.10	0.00	13,065,429.10	30,758,890.23	0.00	30,758,890.23	135.4%
	G.A.S.B. 16 Va Accrual	0000	813,024.00		813,024.00				
	Zimmerman Field (Softball)	0000	1,144,350.00		1,144,350.00				
	Torres High School - Start up Cost	0000	1,000,000.00		1,000,000.00				
	Various Programs Carryover	0000	2,654,586.87		2,654,586.87				
	Text Books	1100	7,453,468.23		7,453,468.23				
	G.A.S.B. 16 Va Accrual	0000				813,024.00		813,024.00	
	Zimmerman Field (Softball)	0000				1,144,350.00		1,144,350.00	
	Concentration Funds, Undup Pupils (Lo	0000				9,348,048.00		9,348,048.00	
	Positions moved to ESSER III (3 years)	0000				12,000,000.00		12,000,000.00	
	Text Books	1100				7,453,468.23		7,453,468.23	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties									
		9789	8,823,693.62	0.00	8,823,693.62	10,655,279.10	0.00	10,655,279.10	20.8%
Unassigned/Unappropriated Amount									
		9790	63,837,219.28	(1,250.00)	63,835,969.28	51,003,596.70	(4.28)	51,003,592.42	-20.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	79,409,982.54	11,356,987.17	90,766,969.71				
1) Fair Value Adjustment to Cash in County Treasury		9111	(253,514.98)	0.00	(253,514.98)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	22,842,881.39	6,854,126.74	29,697,008.13				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	534,814.03	0.00	534,814.03				
6) Stores		9320	391,980.03	0.00	391,980.03				
7) Prepaid Expenditures		9330	750.00	1,250.00	2,000.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			102,951,893.01	18,212,363.91	121,164,256.92				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	16,560,319.10	3,990,751.66	20,551,070.76				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	247,501.88	0.00	247,501.88				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	4,855,501.36	4,855,501.36				
6) TOTAL, LIABILITIES			16,807,820.98	8,846,253.02	25,654,074.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2020-21 Unaudited 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)	
(must agree with line F2) (G9 + H2) - (I6 + J2)			86,144,072.03	9,366,110.89	95,510,182.92				

Description	Resource Codes	Object Codes	2020-21 Unaudited 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)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	128,933,235.00	0.00	128,933,235.00	151,956,145.00	0.00	151,956,145.00	17.9%
Education Protection Account State Aid - Current Year		8012	71,499,050.00	0.00	71,499,050.00	71,512,406.00	0.00	71,512,406.00	0.0%
State Aid - Prior Years		8019	(95,475.00)	0.00	(95,475.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	265,185.46	0.00	265,185.46	257,856.00	0.00	257,856.00	-2.8%
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	26,856,148.79	0.00	26,856,148.79	29,691,629.00	0.00	29,691,629.00	10.6%
Unsecured Roll Taxes		8042	1,045,721.57	0.00	1,045,721.57	893,716.00	0.00	893,716.00	-14.5%
Prior Years' Taxes		8043	27,441.67	0.00	27,441.67	5,000.00	0.00	5,000.00	-81.8%
Supplemental Taxes		8044	621,498.91	0.00	621,498.91	800,000.00	0.00	800,000.00	28.7%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	(3,466,720.00)	0.00	(3,466,720.00)	New
Community Redevelopment Funds (SB 617/699/1992)		8047	1,784,432.58	0.00	1,784,432.58	225,339.00	0.00	225,339.00	-87.4%
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%
<b>Subtotal, LCFF Sources</b>			<b>230,937,238.98</b>	<b>0.00</b>	<b>230,937,238.98</b>	<b>251,875,371.00</b>	<b>0.00</b>	<b>251,875,371.00</b>	<b>9.1%</b>
<b>LCFF Transfers</b>									
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	(1,669,385.00)	0.00	(1,669,385.00)	(1,766,308.00)	0.00	(1,766,308.00)	5.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			229,267,853.98	0.00	229,267,853.98	250,109,063.00	0.00	250,109,063.00	9.1%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,049,084.00	1,049,084.00	0.00	1,234,216.00	1,234,216.00	17.6%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		7,337,019.94	7,337,019.94		8,931,288.00	8,931,288.00	21.7%
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		476,102.08	476,102.08		1,082,697.00	1,082,697.00	127.4%
Title III, Part A, Immigrant Student Program	4201	8290		18,568.25	18,568.25		12,604.00	12,604.00	-32.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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		471,892.50	471,892.50		623,366.00	623,366.00	32.1%
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		3,313,846.19	3,313,846.19		3,855,249.00	3,855,249.00	16.3%
Career and Technical Education	3500-3599	8290		242,908.00	242,908.00		242,908.00	242,908.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	26,212,047.54	26,212,047.54	0.00	54,466,585.00	54,466,585.00	107.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>39,121,468.50</b>	<b>39,121,468.50</b>	<b>0.00</b>	<b>70,448,913.00</b>	<b>70,448,913.00</b>	<b>80.1%</b>
<b>OTHER STATE REVENUE</b>									
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	779,806.00	0.00	779,806.00	779,806.00	0.00	779,806.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,319,330.00	1,403,857.00	4,723,187.00	3,259,185.00	1,299,675.00	4,558,860.00	-3.5%
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		2,060,325.59	2,060,325.59		2,307,351.00	2,307,351.00	12.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		616,434.80	616,434.80		535,177.00	535,177.00	-13.2%
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	280,963.45	26,190,657.64	26,471,621.09	1,480,823.00	15,556,103.00	17,036,926.00	-35.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,380,099.45</b>	<b>30,271,275.03</b>	<b>34,651,374.48</b>	<b>5,519,814.00</b>	<b>19,698,306.00</b>	<b>25,218,120.00</b>	<b>-27.2%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited 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)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	1,830.35	0.00	1,830.35	5,000.00	0.00	5,000.00	173.2%
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	10,083.24	0.00	10,083.24	50,000.00	0.00	50,000.00	395.9%
Interest		8660	402,400.35	0.00	402,400.35	400,000.00	0.00	400,000.00	-0.6%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	(253,514.98)	0.00	(253,514.98)	0.00	0.00	0.00	-100.0%
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	367,274.19	0.00	367,274.19	274,000.00	0.00	274,000.00	-25.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,720,199.80	193,215.02	2,913,414.82	379,080.00	76,744.00	455,824.00	-84.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		4,864,545.00	4,864,545.00		5,509,613.00	5,509,613.00	13.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,248,272.95</b>	<b>5,057,760.02</b>	<b>8,306,032.97</b>	<b>1,108,080.00</b>	<b>5,586,357.00</b>	<b>6,694,437.00</b>	<b>-19.4%</b>
<b>TOTAL, REVENUES</b>			<b>236,896,226.38</b>	<b>74,450,503.55</b>	<b>311,346,729.93</b>	<b>256,736,957.00</b>	<b>95,733,576.00</b>	<b>352,470,533.00</b>	<b>13.2%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited 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)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	68,217,193.12	15,741,907.46	83,959,100.58	67,604,962.00	20,477,312.00	88,082,274.00	4.9%
Certificated Pupil Support Salaries		1200	9,608,989.75	1,125,548.05	10,734,537.80	9,202,970.00	3,585,956.00	12,788,926.00	19.1%
Certificated Supervisors' and Administrators' Salaries		1300	10,745,909.32	1,482,119.96	12,228,029.28	11,428,142.00	1,645,335.00	13,073,477.00	6.9%
Other Certificated Salaries		1900	1,509,314.68	970,488.01	2,479,802.69	1,773,626.00	1,109,981.00	2,883,607.00	16.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>90,081,406.87</b>	<b>19,320,063.48</b>	<b>109,401,470.35</b>	<b>90,009,700.00</b>	<b>26,818,584.00</b>	<b>116,828,284.00</b>	<b>6.8%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	2,188,806.79	2,711,717.98	4,900,524.77	2,596,368.00	3,024,727.00	5,621,095.00	14.7%
Classified Support Salaries		2200	11,015,086.94	2,835,088.95	13,850,175.89	12,705,305.00	3,290,418.00	15,995,723.00	15.5%
Classified Supervisors' and Administrators' Salaries		2300	2,610,363.58	194,139.80	2,804,503.38	2,395,885.00	256,665.00	2,652,550.00	-5.4%
Clerical, Technical and Office Salaries		2400	9,572,267.87	741,223.10	10,313,490.97	10,550,493.00	839,025.00	11,389,518.00	10.4%
Other Classified Salaries		2900	2,224,686.29	2,346,919.95	4,571,606.24	3,682,088.00	120,459.00	3,802,547.00	-16.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>27,611,211.47</b>	<b>8,829,089.78</b>	<b>36,440,301.25</b>	<b>31,930,139.00</b>	<b>7,531,294.00</b>	<b>39,461,433.00</b>	<b>8.3%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	14,078,586.52	13,304,612.84	27,383,199.36	14,906,049.00	15,234,079.00	30,140,128.00	10.1%
PERS		3201-3202	5,150,842.31	1,438,152.39	6,588,994.70	6,647,017.00	1,630,584.00	8,277,601.00	25.6%
OASDI/Medicare/Alternative		3301-3302	3,487,522.04	898,976.57	4,386,498.61	3,903,296.00	1,095,758.00	4,999,054.00	14.0%
Health and Welfare Benefits		3401-3402	26,855,927.62	5,595,111.74	32,451,039.36	27,684,753.00	8,740,999.00	36,425,752.00	12.2%
Unemployment Insurance		3501-3502	58,238.48	34,351.97	92,590.45	656,027.00	180,131.00	836,158.00	803.1%
Workers' Compensation		3601-3602	1,725,788.29	398,157.78	2,123,946.07	1,716,001.00	485,542.00	2,201,543.00	3.7%
OPEB, Allocated		3701-3702	1,199,048.35	274,799.67	1,473,848.02	1,710,773.00	340,410.00	2,051,183.00	39.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	574,909.12	13,609.98	588,519.10	1,097,020.00	14,311.00	1,111,331.00	88.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>53,130,862.73</b>	<b>21,957,772.94</b>	<b>75,088,635.67</b>	<b>58,320,936.00</b>	<b>27,721,814.00</b>	<b>86,042,750.00</b>	<b>14.6%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	191,704.93	753,497.02	945,201.95	3,271,312.00	2,731,660.00	6,002,972.00	535.1%
Books and Other Reference Materials		4200	113,286.14	867,868.81	981,154.95	52,100.00	214,519.00	266,619.00	-72.8%
Materials and Supplies		4300	3,269,351.78	10,601,459.41	13,870,811.19	9,792,205.00	53,190,416.00	62,982,621.00	354.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	1,378,246.37	3,737,055.39	5,115,301.76	883,091.00	99,460.00	982,551.00	-80.8%
Food		4700	0.00	13,686.18	13,686.18	0.00	0.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,952,589.22</b>	<b>15,973,566.81</b>	<b>20,926,156.03</b>	<b>13,998,708.00</b>	<b>56,236,055.00</b>	<b>70,234,763.00</b>	<b>235.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	205,068.61	3,720,682.71	3,925,751.32	453,320.00	156,371.00	609,691.00	-84.5%
Travel and Conferences		5200	129,284.02	333,337.74	462,621.76	482,556.00	323,138.00	805,694.00	74.2%
Dues and Memberships		5300	61,026.10	16,766.97	77,793.07	70,556.00	1,200.00	71,756.00	-7.8%
Insurance		5400 - 5450	1,481,888.32	0.00	1,481,888.32	1,561,328.00	0.00	1,561,328.00	5.4%
Operations and Housekeeping Services		5500	4,206,370.53	0.00	4,206,370.53	4,655,890.00	0.00	4,655,890.00	10.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,280,648.37	2,029,274.01	4,309,922.38	1,727,293.00	1,089,903.00	2,817,196.00	-34.6%
Transfers of Direct Costs		5710	(363,822.21)	363,822.21	0.00	(378,432.00)	378,432.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(52,744.97)	0.00	(52,744.97)	(64,063.00)	0.00	(64,063.00)	21.5%
Professional/Consulting Services and Operating Expenditures		5800	5,285,297.73	4,987,947.49	10,273,245.22	7,315,547.00	610,581.00	7,926,128.00	-22.8%
Communications		5900	955,069.78	2,137.43	957,207.21	797,232.00	3,100.00	800,332.00	-16.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>14,188,086.28</b>	<b>11,453,968.56</b>	<b>25,642,054.84</b>	<b>16,621,227.00</b>	<b>2,562,725.00</b>	<b>19,183,952.00</b>	<b>-25.2%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited 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)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	290,248.34	820,777.83	1,111,026.17	25,000.00	495,611.00	520,611.00	-53.1%
Buildings and Improvements of Buildings		6200	310,691.96	1,411,501.10	1,722,193.06	755,200.00	1,021,605.00	1,776,805.00	3.2%
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	3,891,289.67	3,061,457.16	6,952,746.83	523,431.00	94,458.00	617,889.00	-91.1%
Equipment Replacement		6500	73,433.17	66,230.34	139,663.51	6,817.00	87,693.00	94,510.00	-32.3%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>4,565,663.14</b>	<b>5,359,966.43</b>	<b>9,925,629.57</b>	<b>1,310,448.00</b>	<b>1,699,367.00</b>	<b>3,009,815.00</b>	<b>-69.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	2,809,549.00	1,366,992.07	4,176,541.07	3,062,516.00	1,546,605.00	4,609,121.00	10.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	73,213.81	0.00	73,213.81	62,584.00	0.00	62,584.00	-14.5%
Other Debt Service - Principal		7439	317,825.02	0.00	317,825.02	328,456.00	0.00	328,456.00	3.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,200,587.83	1,366,992.07	4,567,579.90	3,453,556.00	1,546,605.00	5,000,161.00	9.5%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,292,749.72)	1,292,749.72	0.00	(2,251,989.00)	2,251,989.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(784,192.51)	0.00	(784,192.51)	(601,559.00)	0.00	(601,559.00)	-23.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,076,942.23)	1,292,749.72	(784,192.51)	(2,853,548.00)	2,251,989.00	(601,559.00)	-23.3%
TOTAL, EXPENDITURES			195,653,465.31	85,554,169.79	281,207,635.10	212,791,166.00	126,368,433.00	339,159,599.00	20.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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	91,566.39	0.00	91,566.39	30,000.00	0.00	30,000.00	-67.2%
(a) TOTAL, INTERFUND TRANSFERS IN			91,566.39	0.00	91,566.39	30,000.00	0.00	30,000.00	-67.2%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	11,000,000.00	0.00	11,000,000.00	11,000,000.00	0.00	11,000,000.00	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	1,907,790.69	0.00	1,907,790.69	5,006,375.00	0.00	5,006,375.00	162.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			12,907,790.69	0.00	12,907,790.69	16,006,375.00	0.00	16,006,375.00	24.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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	7,695.00	0.00	7,695.00	10,000.00	0.00	10,000.00	30.0%
(d) TOTAL, USES			7,695.00	0.00	7,695.00	10,000.00	0.00	10,000.00	30.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(19,181,672.75)	19,181,672.75	0.00	(21,268,742.00)	21,268,742.00	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			(19,181,672.75)	19,181,672.75	0.00	(21,268,742.00)	21,268,742.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(32,005,592.05)	19,181,672.75	(12,823,919.30)	(37,255,117.00)	21,268,742.00	(15,986,375.00)	24.7%

Description	Function Codes	Object Codes	2020-21 Unaudited 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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	229,267,853.98	0.00	229,267,853.98	250,109,063.00	0.00	250,109,063.00	9.1%
2) Federal Revenue		8100-8299	0.00	39,121,468.50	39,121,468.50	0.00	70,448,913.00	70,448,913.00	80.1%
3) Other State Revenue		8300-8599	4,380,099.45	30,271,275.03	34,651,374.48	5,519,814.00	19,698,306.00	25,218,120.00	-27.2%
4) Other Local Revenue		8600-8799	3,248,272.95	5,057,760.02	8,306,032.97	1,108,080.00	5,586,357.00	6,694,437.00	-19.4%
5) TOTAL, REVENUES			236,896,226.38	74,450,503.55	311,346,729.93	256,736,957.00	95,733,576.00	352,470,533.00	13.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		105,816,216.57	53,064,221.27	158,880,437.84	111,707,478.00	89,495,062.00	201,202,540.00	26.6%
2) Instruction - Related Services	2000-2999		23,568,637.79	6,564,304.51	30,132,942.30	26,174,277.00	16,010,350.00	42,184,627.00	40.0%
3) Pupil Services	3000-3999		26,033,577.62	5,637,598.11	31,671,175.73	26,789,517.00	7,420,398.00	34,209,915.00	8.0%
4) Ancillary Services	4000-4999		3,889,294.65	149,375.99	4,038,670.64	5,424,040.00	947.00	5,424,987.00	34.3%
5) Community Services	5000-5999		2,674.75	204.00	2,878.75	4,692.00	0.00	4,692.00	63.0%
6) Enterprise	6000-6999		173,634.12	0.00	173,634.12	289,049.00	0.00	289,049.00	66.5%
7) General Administration	7000-7999		13,926,982.36	5,814,992.30	19,741,974.66	16,958,867.00	2,813,634.00	19,772,501.00	0.2%
8) Plant Services	8000-8999		19,041,859.62	12,956,481.54	31,998,341.16	21,989,690.00	9,081,437.00	31,071,127.00	-2.9%
9) Other Outgo	9000-9999	Except 7600-7699	3,200,587.83	1,366,992.07	4,567,579.90	3,453,556.00	1,546,605.00	5,000,161.00	9.5%
10) TOTAL, EXPENDITURES			195,653,465.31	85,554,169.79	281,207,635.10	212,791,166.00	126,368,433.00	339,159,599.00	20.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			41,242,761.07	(11,103,666.24)	30,139,094.83	43,945,791.00	(30,634,857.00)	13,310,934.00	-55.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	91,566.39	0.00	91,566.39	30,000.00	0.00	30,000.00	-67.2%
b) Transfers Out		7600-7629	12,907,790.69	0.00	12,907,790.69	16,006,375.00	0.00	16,006,375.00	24.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	7,695.00	0.00	7,695.00	10,000.00	0.00	10,000.00	30.0%
3) Contributions		8980-8999	(19,181,672.75)	19,181,672.75	0.00	(21,268,742.00)	21,268,742.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(32,005,592.05)	19,181,672.75	(12,823,919.30)	(37,255,117.00)	21,268,742.00	(15,986,375.00)	24.7%

Description	Function Codes	Object Codes	2020-21 Unaudited 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			9,237,169.02	8,078,006.51	17,315,175.53	6,690,674.00	(9,366,115.00)	(2,675,441.00)	-115.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	76,906,903.01	1,288,104.38	78,195,007.39	86,144,072.03	9,366,110.89	95,510,182.92	22.1%
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)			76,906,903.01	1,288,104.38	78,195,007.39	86,144,072.03	9,366,110.89	95,510,182.92	22.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,906,903.01	1,288,104.38	78,195,007.39	86,144,072.03	9,366,110.89	95,510,182.92	22.1%
2) Ending Balance, June 30 (E + F1e)			86,144,072.03	9,366,110.89	95,510,182.92	92,834,746.03	(4.11)	92,834,741.92	-2.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	391,980.03	0.00	391,980.03	391,980.00	0.00	391,980.00	0.0%
Prepaid Items		9713	750.00	1,250.00	2,000.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	9,366,110.89	9,366,110.89	0.00	0.17	0.17	-100.0%
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)									
G.A.S.B. 16 Va Accrual	0000	9780	813,024.00		813,024.00				
Zimmerman Field (Softball)	0000	9780	1,144,350.00		1,144,350.00				
Torres High School - Start up Cost	0000	9780	1,000,000.00		1,000,000.00				
Various Programs Carryover	0000	9780	2,654,586.87		2,654,586.87				
Text Books	1100	9780	7,453,468.23		7,453,468.23				
G.A.S.B. 16 Va Accrual	0000	9780				813,024.00		813,024.00	
Zimmerman Field (Softball)	0000	9780				1,144,350.00		1,144,350.00	
Concentration Funds, Undup Pupils (Lo	0000	9780				9,348,048.00		9,348,048.00	
Positions moved to ESSER III (3 years)	0000	9780				12,000,000.00		12,000,000.00	
Text Books	1100	9780				7,453,468.23		7,453,468.23	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,823,693.62	0.00	8,823,693.62	10,655,279.10	0.00	10,655,279.10	20.8%

Description	Function Codes	Object Codes	2020-21 Unaudited 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)	
Unassigned/Unappropriated Amount		9790	63,837,219.28	(1,250.00)	63,835,969.28	51,003,596.70	(4.28)	51,003,592.42	-20.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	393,555.63	0.00	-100.0%
5) TOTAL, REVENUES			393,555.63	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	54,533.14	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	297,654.45	55,777.00	-81.3%
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			352,187.59	55,777.00	-84.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			41,368.04	(55,777.00)	-234.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			41,368.04	(55,777.00)	-234.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	453,618.53	744,470.65	64.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			453,618.53	744,470.65	64.1%
d) Other Restatements		9795	249,484.08	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			703,102.61	744,470.65	5.9%
2) Ending Balance, June 30 (E + F1e)			744,470.65	688,693.65	-7.5%
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			744,470.65	688,693.65	-7.5%
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 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	94,664.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	(268.66)		
b) in Banks		9120	650,044.02		
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	30.47		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			744,470.65		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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 Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			744,470.65		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	158.28	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	393,397.35	0.00	-100.0%
<b>TOTAL, REVENUES</b>			<b>393,555.63</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	54,533.14	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			54,533.14	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	297,654.45	55,777.00	-81.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			297,654.45	55,777.00	-81.3%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			<b>352,187.59</b>	<b>55,777.00</b>	<b>-84.2%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%

Unaudited Actuals  
Student Activity Special Revenue Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	393,555.63	0.00	-100.0%
5) TOTAL, REVENUES			393,555.63	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		352,187.59	55,777.00	-84.2%
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			352,187.59	55,777.00	-84.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			41,368.04	(55,777.00)	-234.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			41,368.04	(55,777.00)	-234.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	453,618.53	744,470.65	64.1%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			453,618.53	744,470.65	64.1%
d) Other Restatements			249,484.08	0.00	-100.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			703,102.61	744,470.65	5.9%
2) Ending Balance, June 30 (E + F1e)			744,470.65	688,693.65	-7.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			0.00	0.00	0.0%
		9711			
Stores			0.00	0.00	0.0%
		9712			
Prepaid Items			0.00	0.00	0.0%
		9713			
All Others			0.00	0.00	0.0%
		9719			
b) Restricted			744,470.65	688,693.65	-7.5%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments (by Resource/Object)			0.00	0.00	0.0%
		9760			
d) Assigned					
Other Assignments (by Resource/Object)			0.00	0.00	0.0%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790			

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	292,739.93	319,920.00	9.3%
3) Other State Revenue		8300-8599	1,077,967.78	1,082,056.00	0.4%
4) Other Local Revenue		8600-8799	28,308.04	120,000.00	323.9%
5) TOTAL, REVENUES			1,399,015.75	1,521,976.00	8.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	571,169.07	609,379.00	6.7%
2) Classified Salaries		2000-2999	260,365.78	271,629.00	4.3%
3) Employee Benefits		3000-3999	336,585.93	405,096.00	20.4%
4) Books and Supplies		4000-4999	11,134.82	124,643.00	1019.4%
5) Services and Other Operating Expenditures		5000-5999	319,065.92	199,171.00	-37.6%
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	7,282.00	New
9) TOTAL, EXPENDITURES			1,498,321.52	1,617,200.00	7.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(99,305.77)	(95,224.00)	-4.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	31,193.69	0.00	-100.0%
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			31,193.69	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(68,112.08)	(95,224.00)	39.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,333.56	95,221.48	-41.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,333.56	95,221.48	-41.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,333.56	95,221.48	-41.7%
2) Ending Balance, June 30 (E + F1e)			95,221.48	(2.52)	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			90,079.21	706.72	-99.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,142.27	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(2,709.24)	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	249,300.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	(707.22)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	2,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	367,904.53		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	32,559.91		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			651,057.38		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	22,189.55		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	533,646.35		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			555,835.90		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			95,221.48		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources					
		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	292,739.93	319,920.00	9.3%
TOTAL, FEDERAL REVENUE			292,739.93	319,920.00	9.3%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,019,163.00	1,019,163.00	0.0%
All Other State Revenue	All Other	8590	58,804.78	62,893.00	7.0%
TOTAL, OTHER STATE REVENUE			1,077,967.78	1,082,056.00	0.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,046.94	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(707.22)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	9,255.00	10,000.00	8.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	18,713.32	110,000.00	487.8%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>28,308.04</b>	<b>120,000.00</b>	<b>323.9%</b>
<b>TOTAL, REVENUES</b>			<b>1,399,015.75</b>	<b>1,521,976.00</b>	<b>8.8%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	419,883.27	472,014.00	12.4%
Certificated Pupil Support Salaries		1200	8,204.15	6,057.00	-26.2%
Certificated Supervisors' and Administrators' Salaries		1300	135,799.65	128,254.00	-5.6%
Other Certificated Salaries		1900	7,282.00	3,054.00	-58.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>571,169.07</b>	<b>609,379.00</b>	<b>6.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	58,200.63	63,849.00	9.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	182,675.29	185,357.00	1.5%
Other Classified Salaries		2900	19,489.86	22,423.00	15.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>260,365.78</b>	<b>271,629.00</b>	<b>4.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	120,225.27	148,001.00	23.1%
PERS		3201-3202	43,151.79	54,677.00	26.7%
OASDI/Medicare/Alternative		3301-3302	31,562.76	52,866.00	67.5%
Health and Welfare Benefits		3401-3402	120,644.73	124,848.00	3.5%
Unemployment Insurance		3501-3502	445.82	4,951.00	1010.5%
Workers' Compensation		3601-3602	12,177.77	12,597.00	3.4%
OPEB, Allocated		3701-3702	8,377.79	7,156.00	-14.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>336,585.93</b>	<b>405,096.00</b>	<b>20.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	3,121.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,134.82	121,522.00	991.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>11,134.82</b>	<b>124,643.00</b>	<b>1019.4%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,507.72	16,180.00	545.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,516.40	2,641.00	5.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	253,017.00	134,410.00	-46.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,438.80	546.00	-62.1%
Professional/Consulting Services and Operating Expenditures		5800	59,586.00	45,394.00	-23.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>319,065.92</b>	<b>199,171.00</b>	<b>-37.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	7,282.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	7,282.00	New
TOTAL, EXPENDITURES			1,498,321.52	1,617,200.00	7.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	31,193.69	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			31,193.69	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			31,193.69	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	292,739.93	319,920.00	9.3%
3) Other State Revenue		8300-8599	1,077,967.78	1,082,056.00	0.4%
4) Other Local Revenue		8600-8799	28,308.04	120,000.00	323.9%
5) TOTAL, REVENUES			1,399,015.75	1,521,976.00	8.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		612,818.12	781,440.00	27.5%
2) Instruction - Related Services	2000-2999		504,225.43	551,332.00	9.3%
3) Pupil Services	3000-3999		66,590.13	74,382.00	11.7%
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	7,282.00	New
8) Plant Services	8000-8999		314,687.84	202,764.00	-35.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,498,321.52	1,617,200.00	7.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(99,305.77)	(95,224.00)	-4.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	31,193.69	0.00	-100.0%
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			31,193.69	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(68,112.08)	(95,224.00)	39.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,333.56	95,221.48	-41.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,333.56	95,221.48	-41.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,333.56	95,221.48	-41.7%
2) Ending Balance, June 30 (E + F1e)			95,221.48	(2.52)	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			90,079.21	706.72	-99.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,142.27	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(2,709.24)	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	147,735.00	0.00	-100.0%
3) Other State Revenue		8300-8599	2,760,307.58	2,980,714.00	8.0%
4) Other Local Revenue		8600-8799	1,833.75	0.00	-100.0%
5) TOTAL, REVENUES			2,909,876.33	2,980,714.00	2.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	819,206.62	895,218.00	9.3%
2) Classified Salaries		2000-2999	697,244.93	701,423.00	0.6%
3) Employee Benefits		3000-3999	704,500.92	788,122.00	11.9%
4) Books and Supplies		4000-4999	328,694.74	877,688.00	167.0%
5) Services and Other Operating Expenditures		5000-5999	84,945.85	106,567.00	25.5%
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	125,714.52	192,789.00	53.4%
9) TOTAL, EXPENDITURES			2,760,307.58	3,561,807.00	29.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			149,568.75	(581,093.00)	-488.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			149,568.75	(581,093.00)	-488.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	431,523.35	581,092.10	34.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			431,523.35	581,092.10	34.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			431,523.35	581,092.10	34.7%
2) Ending Balance, June 30 (E + F1e)			581,092.10	(0.90)	-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			581,092.10	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	(0.90)	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	733,607.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,081.10)		
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	331,937.58		
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			1,063,463.48		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	64,633.32		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,079.33		
4) Current Loans		9640			
5) Unearned Revenue		9650	416,658.73		
6) TOTAL, LIABILITIES			482,371.38		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			581,092.10		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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	147,735.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			147,735.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,689,995.22	2,911,951.00	8.3%
All Other State Revenue	All Other	8590	70,312.36	68,763.00	-2.2%
<b>TOTAL, OTHER STATE REVENUE</b>			2,760,307.58	2,980,714.00	8.0%
<b>OTHER LOCAL REVENUE</b>					
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	3,914.85	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,081.10)	0.00	-100.0%
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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,833.75	0.00	-100.0%
<b>TOTAL, REVENUES</b>			2,909,876.33	2,980,714.00	2.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	668,860.44	734,291.00	9.8%
Certificated Pupil Support Salaries		1200	31,883.47	32,666.00	2.5%
Certificated Supervisors' and Administrators' Salaries		1300	116,362.71	128,261.00	10.2%
Other Certificated Salaries		1900	2,100.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			819,206.62	895,218.00	9.3%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	546,730.39	548,480.00	0.3%
Classified Support Salaries		2200	18,970.74	18,295.00	-3.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	86,083.35	71,849.00	-16.5%
Other Classified Salaries		2900	45,460.45	62,799.00	38.1%
TOTAL, CLASSIFIED SALARIES			697,244.93	701,423.00	0.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	169,730.36	189,146.00	11.4%
PERS		3201-3202	90,241.44	118,605.00	31.4%
OASDI/Medicare/Alternative		3301-3302	73,332.39	77,910.00	6.2%
Health and Welfare Benefits		3401-3402	332,781.86	355,394.00	6.8%
Unemployment Insurance		3501-3502	1,070.28	8,498.00	694.0%
Workers' Compensation		3601-3602	22,139.11	22,600.00	2.1%
OPEB, Allocated		3701-3702	15,205.48	15,969.00	5.0%
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			704,500.92	788,122.00	11.9%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	14,874.07	20,197.00	35.8%
Materials and Supplies		4300	264,498.01	830,541.00	214.0%
Noncapitalized Equipment		4400	49,322.66	26,950.00	-45.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			328,694.74	877,688.00	167.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,870.53	2,000.00	6.9%
Dues and Memberships		5300	1,179.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,849.83	13,700.00	134.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,055.93	17,517.00	45.3%
Professional/Consulting Services and Operating Expenditures		5800	63,990.56	73,250.00	14.5%
Communications		5900	0.00	100.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>84,945.85</b>	<b>106,567.00</b>	<b>25.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	125,714.52	192,789.00	53.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>125,714.52</b>	<b>192,789.00</b>	<b>53.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,760,307.58</b>	<b>3,561,807.00</b>	<b>29.0%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	147,735.00	0.00	-100.0%
3) Other State Revenue		8300-8599	2,760,307.58	2,980,714.00	8.0%
4) Other Local Revenue		8600-8799	1,833.75	0.00	-100.0%
5) TOTAL, REVENUES			2,909,876.33	2,980,714.00	2.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,174,345.57	2,768,572.00	27.3%
2) Instruction - Related Services	2000-2999		376,819.25	500,537.00	32.8%
3) Pupil Services	3000-3999		47,308.23	49,925.00	5.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		125,714.52	192,789.00	53.4%
8) Plant Services	8000-8999		36,120.01	49,984.00	38.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,760,307.58	3,561,807.00	29.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			149,568.75	(581,093.00)	-488.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			149,568.75	(581,093.00)	-488.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	431,523.35	581,092.10	34.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			431,523.35	581,092.10	34.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			431,523.35	581,092.10	34.7%
2) Ending Balance, June 30 (E + F1e)					
			581,092.10	(0.90)	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	581,092.10	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	(0.90)	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,089,149.52	13,595,376.00	-15.5%
3) Other State Revenue		8300-8599	1,219,910.12	959,304.00	-21.4%
4) Other Local Revenue		8600-8799	34,691.24	103,682.00	198.9%
5) TOTAL, REVENUES			17,343,750.88	14,658,362.00	-15.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,882,669.34	3,864,725.00	-0.5%
3) Employee Benefits		3000-3999	2,580,859.35	2,784,734.00	7.9%
4) Books and Supplies		4000-4999	6,660,470.42	6,309,760.00	-5.3%
5) Services and Other Operating Expenditures		5000-5999	387,384.47	368,881.00	-4.8%
6) Capital Outlay		6000-6999	336,166.12	928,774.00	176.3%
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	658,477.99	401,488.00	-39.0%
9) TOTAL, EXPENDITURES			14,506,027.69	14,658,362.00	1.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,837,723.19	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,837,723.19	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,899,686.41	5,737,409.60	97.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,899,686.41	5,737,409.60	97.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,899,686.41	5,737,409.60	97.9%
2) Ending Balance, June 30 (E + F1e)			5,737,409.60	5,737,409.60	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	3,140.00	0.0%
Stores		9712	781,680.19	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			4,952,589.41	5,734,269.60	15.8%
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 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,405,447.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,823.41)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	3,140.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	981.56		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,984,718.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	781,680.19		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,169,144.18		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	431,646.23		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	88.35		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			431,734.58		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,737,409.60		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	15,999,149.52	13,595,376.00	-15.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	90,000.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>16,089,149.52</b>	<b>13,595,376.00</b>	<b>-15.5%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	1,219,910.12	959,304.00	-21.4%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,219,910.12</b>	<b>959,304.00</b>	<b>-21.4%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	17,376.95	81,050.00	366.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	13,982.01	10,000.00	-28.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6,823.41)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,155.69	12,632.00	24.4%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>34,691.24</b>	<b>103,682.00</b>	<b>198.9%</b>
<b>TOTAL, REVENUES</b>			<b>17,343,750.88</b>	<b>14,658,362.00</b>	<b>-15.5%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,197,637.99	3,115,472.00	-2.6%
Classified Supervisors' and Administrators' Salaries		2300	480,134.94	489,757.00	2.0%
Clerical, Technical and Office Salaries		2400	204,896.41	259,496.00	26.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,882,669.34</b>	<b>3,864,725.00</b>	<b>-0.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	705,134.39	809,824.00	14.8%
OASDI/Medicare/Alternative		3301-3302	290,809.01	292,059.00	0.4%
Health and Welfare Benefits		3401-3402	1,473,837.66	1,559,368.00	5.8%
Unemployment Insurance		3501-3502	3,080.74	19,108.00	520.2%
Workers' Compensation		3601-3602	56,076.46	54,303.00	-3.2%
OPEB, Allocated		3701-3702	38,658.57	38,671.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	13,262.52	11,401.00	-14.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,580,859.35</b>	<b>2,784,734.00</b>	<b>7.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	176,809.74	614,300.00	247.4%
Noncapitalized Equipment		4400	62,830.17	35,000.00	-44.3%
Food		4700	6,420,830.51	5,660,460.00	-11.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,660,470.42</b>	<b>6,309,760.00</b>	<b>-5.3%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,490.30	9,500.00	73.0%
Dues and Memberships		5300	3,166.48	3,167.00	0.0%
Insurance		5400-5450	13,764.88	13,765.00	0.0%
Operations and Housekeeping Services		5500	140,341.67	108,949.00	-22.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	88,191.44	84,300.00	-4.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	39,250.24	46,000.00	17.2%
Professional/Consulting Services and Operating Expenditures		5800	97,179.46	102,500.00	5.5%
Communications		5900	0.00	700.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>387,384.47</b>	<b>368,881.00</b>	<b>-4.8%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	336,166.12	928,774.00	176.3%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>336,166.12</b>	<b>928,774.00</b>	<b>176.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	658,477.99	401,488.00	-39.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>658,477.99</b>	<b>401,488.00</b>	<b>-39.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>14,506,027.69</b>	<b>14,658,362.00</b>	<b>1.1%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,089,149.52	13,595,376.00	-15.5%
3) Other State Revenue		8300-8599	1,219,910.12	959,304.00	-21.4%
4) Other Local Revenue		8600-8799	34,691.24	103,682.00	198.9%
5) TOTAL, REVENUES			17,343,750.88	14,658,362.00	-15.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		13,433,643.16	13,883,269.00	3.3%
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		658,477.99	401,488.00	-39.0%
8) Plant Services	8000-8999		413,906.54	373,605.00	-9.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,506,027.69	14,658,362.00	1.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			2,837,723.19	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,837,723.19	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,899,686.41	5,737,409.60	97.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,899,686.41	5,737,409.60	97.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,899,686.41	5,737,409.60	97.9%
2) Ending Balance, June 30 (E + F1e)			5,737,409.60	5,737,409.60	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	3,140.00	0.0%
Stores		9712	781,680.19	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			4,952,589.41	5,734,269.60	15.8%
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%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	72,102.68	150,000.00	108.0%
5) TOTAL, REVENUES			72,102.68	150,000.00	108.0%
<b>B. EXPENDITURES</b>					
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	323,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	12,394,314.43	6,047,614.00	-51.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,717,314.43	6,047,614.00	-52.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(12,645,211.75)	(5,897,614.00)	-53.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	35,009,970.04	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			35,009,970.04	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			22,364,758.29	(5,897,614.00)	-126.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,172,942.90	41,537,701.19	116.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,172,942.90	41,537,701.19	116.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,172,942.90	41,537,701.19	116.6%
2) Ending Balance, June 30 (E + F1e)			41,537,701.19	35,640,087.19	-14.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			41,537,701.19	35,640,087.19	-14.2%
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 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	41,697,255.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	(118,299.73)		
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			41,578,955.76		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	41,254.57		
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			41,254.57		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			41,537,701.19		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	190,402.41	150,000.00	-21.2%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	(118,299.73)	0.00	-100.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			72,102.68	150,000.00	108.0%
<b>TOTAL, REVENUES</b>			72,102.68	150,000.00	108.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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 Unaudited Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	323,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			323,000.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	7,850.00	91,000.00	1059.2%
Land Improvements		6170	2,353.00	3,707.00	57.5%
Buildings and Improvements of Buildings		6200	11,755,441.45	5,299,142.00	-54.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	628,669.98	653,765.00	4.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			12,394,314.43	6,047,614.00	-51.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			12,717,314.43	6,047,614.00	-52.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	35,009,970.04	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			35,009,970.04	0.00	-100.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			35,009,970.04	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	72,102.68	150,000.00	108.0%
5) TOTAL, REVENUES			72,102.68	150,000.00	108.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		12,394,814.43	6,047,614.00	-51.2%
9) Other Outgo	9000-9999	Except 7600-7699	322,500.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			12,717,314.43	6,047,614.00	-52.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(12,645,211.75)	(5,897,614.00)	-53.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	35,009,970.04	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			35,009,970.04	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			22,364,758.29	(5,897,614.00)	-126.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,172,942.90	41,537,701.19	116.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,172,942.90	41,537,701.19	116.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,172,942.90	41,537,701.19	116.6%
2) Ending Balance, June 30 (E + F1e)			41,537,701.19	35,640,087.19	-14.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			41,537,701.19	35,640,087.19	-14.2%
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%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	4,862,858.56	3,005,500.00	-38.2%
5) TOTAL, REVENUES			4,862,858.56	3,005,500.00	-38.2%
<b>B. EXPENDITURES</b>					
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	20,600.00	0.00	-100.0%
6) Capital Outlay		6000-6999	595,534.22	426,150.00	-28.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			616,134.22	426,150.00	-30.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,246,724.34	2,579,350.00	-39.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,275,729.39	1,211,242.00	-5.1%
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			(1,275,729.39)	(1,211,242.00)	-5.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,970,994.95	1,368,108.00	-54.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	890,878.31	3,861,873.26	333.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			890,878.31	3,861,873.26	333.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			890,878.31	3,861,873.26	333.5%
2) Ending Balance, June 30 (E + F1e)			3,861,873.26	5,229,981.26	35.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,861,873.26	5,229,981.26	35.4%
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 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,502,672.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	(12,766.60)		
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			4,489,906.08		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	5,248.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	622,784.34		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			628,032.82		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,861,873.26		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	1,008,161.97	1,000,000.00	-0.8%
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	6,468.84	5,500.00	-15.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	(12,766.60)	0.00	-100.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	3,860,994.35	2,000,000.00	-48.2%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			4,862,858.56	3,005,500.00	-38.2%
<b>TOTAL, REVENUES</b>			4,862,858.56	3,005,500.00	-38.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,600.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			20,600.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	(249.57)	0.00	-100.0%
Buildings and Improvements of Buildings		6200	351,883.69	426,150.00	21.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	243,900.10	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			595,534.22	426,150.00	-28.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			616,134.22	426,150.00	-30.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,275,729.39	1,211,242.00	-5.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,275,729.39	1,211,242.00	-5.1%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			(1,275,729.39)	(1,211,242.00)	-5.1%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	4,862,858.56	3,005,500.00	-38.2%
5) TOTAL, REVENUES			4,862,858.56	3,005,500.00	-38.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		20,600.00	0.00	-100.0%
8) Plant Services	8000-8999		595,534.22	426,150.00	-28.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			616,134.22	426,150.00	-30.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,246,724.34	2,579,350.00	-39.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,275,729.39	1,211,242.00	-5.1%
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			(1,275,729.39)	(1,211,242.00)	-5.1%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,970,994.95	1,368,108.00	-54.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	890,878.31	3,861,873.26	333.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			890,878.31	3,861,873.26	333.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			890,878.31	3,861,873.26	333.5%
2) Ending Balance, June 30 (E + F1e)			3,861,873.26	5,229,981.26	35.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,861,873.26	5,229,981.26	35.4%
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%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	14,313,686.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	9,736.85	35,000.00	259.5%
5) TOTAL, REVENUES			14,323,422.85	35,000.00	-99.8%
<b>B. EXPENDITURES</b>					
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	18,090.00	1,400.00	-92.3%
6) Capital Outlay		6000-6999	1,479,692.74	4,201,756.00	184.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,497,782.74	4,203,156.00	180.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			12,825,640.11	(4,168,156.00)	-132.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,825,640.11	(4,168,156.00)	-132.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,095,399.31	16,921,039.42	313.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,095,399.31	16,921,039.42	313.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,095,399.31	16,921,039.42	313.2%
2) Ending Balance, June 30 (E + F1e)			16,921,039.42	12,752,883.42	-24.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			16,687,669.17	12,578,160.17	-24.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	233,370.25	174,723.25	-25.1%
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 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	16,982,221.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	(48,181.42)		
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	7,015.41		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			16,941,055.76		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	20,016.34		
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			20,016.34		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			16,921,039.42		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	14,313,686.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			14,313,686.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	57,918.27	35,000.00	-39.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(48,181.42)	0.00	-100.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			9,736.85	35,000.00	259.5%
<b>TOTAL, REVENUES</b>			14,323,422.85	35,000.00	-99.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	14,490.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,600.00	1,400.00	-61.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>18,090.00</b>	<b>1,400.00</b>	<b>-92.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	942,370.85	3,782,332.00	301.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	537,321.89	419,424.00	-21.9%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,479,692.74</b>	<b>4,201,756.00</b>	<b>184.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,497,782.74</b>	<b>4,203,156.00</b>	<b>180.6%</b>

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	14,313,686.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	9,736.85	35,000.00	259.5%
5) TOTAL, REVENUES			14,323,422.85	35,000.00	-99.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		1,497,782.74	4,203,156.00	180.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,497,782.74	4,203,156.00	180.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			12,825,640.11	(4,168,156.00)	-132.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,825,640.11	(4,168,156.00)	-132.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,095,399.31	16,921,039.42	313.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,095,399.31	16,921,039.42	313.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,095,399.31	16,921,039.42	313.2%
2) Ending Balance, June 30 (E + F1e)			16,921,039.42	12,752,883.42	-24.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			16,687,669.17	12,578,160.17	-24.6%
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	233,370.25	174,723.25	-25.1%
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 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,945,156.91	90,000.00	-95.4%
5) TOTAL, REVENUES			1,945,156.91	90,000.00	-95.4%
<b>B. EXPENDITURES</b>					
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	54,079.99	18,000.00	-66.7%
6) Capital Outlay		6000-6999	10,382,523.44	7,794,970.00	-24.9%
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			10,436,603.43	7,812,970.00	-25.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,491,446.52)	(7,722,970.00)	-9.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,000,000.00	11,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,000,000.00	11,000,000.00	0.0%

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,508,553.48	3,277,030.00	30.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,424,663.39	23,933,216.87	11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,424,663.39	23,933,216.87	11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,424,663.39	23,933,216.87	11.7%
2) Ending Balance, June 30 (E + F1e)			23,933,216.87	27,210,246.87	13.7%
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			5,449,610.66	2,226,837.66	-59.1%
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	18,483,606.21	24,983,409.21	35.2%
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 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	23,841,984.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	(67,652.28)		
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	207,926.56		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			23,982,259.21		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	49,042.34		
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			49,042.34		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			23,933,216.87		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	83,780.84	90,000.00	7.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(67,652.28)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	1,929,028.35	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,945,156.91	90,000.00	-95.4%
TOTAL, REVENUES			1,945,156.91	90,000.00	-95.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	54,079.99	18,000.00	-66.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>54,079.99</b>	<b>18,000.00</b>	<b>-66.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	886,100.66	621,376.00	-29.9%
Buildings and Improvements of Buildings		6200	9,109,656.52	7,023,752.00	-22.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	344,437.83	149,842.00	-56.5%
Equipment Replacement		6500	42,328.43	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>10,382,523.44</b>	<b>7,794,970.00</b>	<b>-24.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>10,436,603.43</b>	<b>7,812,970.00</b>	<b>-25.1%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	11,000,000.00	11,000,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,000,000.00	11,000,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			11,000,000.00	11,000,000.00	0.0%

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,945,156.91	90,000.00	-95.4%
5) TOTAL, REVENUES			1,945,156.91	90,000.00	-95.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		10,436,603.43	7,812,970.00	-25.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,436,603.43	7,812,970.00	-25.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(8,491,446.52)	(7,722,970.00)	-9.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,000,000.00	11,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,000,000.00	11,000,000.00	0.0%

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,508,553.48	3,277,030.00	30.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,424,663.39	23,933,216.87	11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,424,663.39	23,933,216.87	11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,424,663.39	23,933,216.87	11.7%
2) Ending Balance, June 30 (E + F1e)			23,933,216.87	27,210,246.87	13.7%
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			5,449,610.66	2,226,837.66	-59.1%
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	18,483,606.21	24,983,409.21	35.2%
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 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	83,531.34	91,327.15	9.3%
4) Other Local Revenue		8600-8799	11,970,232.73	14,244,488.85	19.0%
5) TOTAL, REVENUES			12,053,764.07	14,335,816.00	18.9%
<b>B. EXPENDITURES</b>					
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	13,427,269.11	13,029,956.28	-3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,427,269.11	13,029,956.28	-3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,373,505.04)	1,305,859.72	-195.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	3,496,900.44	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,496,900.44	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,123,395.40	1,305,859.72	-38.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,507,292.89	13,630,688.29	18.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,507,292.89	13,630,688.29	18.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,507,292.89	13,630,688.29	18.5%
2) Ending Balance, June 30 (E + F1e)			13,630,688.29	14,936,548.01	9.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			13,630,688.29	14,936,548.01	9.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	13,627,410.21		
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	3,278.08		
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			13,630,688.29		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			13,630,688.29		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	83,531.34	91,327.15	9.3%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			83,531.34	91,327.15	9.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	10,936,243.14	13,589,143.26	24.3%
Unsecured Roll		8612	753,767.38	655,345.59	-13.1%
Prior Years' Taxes		8613	(949.61)	0.00	-100.0%
Supplemental Taxes		8614	235,261.46	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	78,568.34	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(32,657.98)	0.00	-100.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			11,970,232.73	14,244,488.85	19.0%
<b>TOTAL, REVENUES</b>			12,053,764.07	14,335,816.00	18.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	6,995,485.60	6,128,759.65	-12.4%
Bond Interest and Other Service Charges		7434	6,431,783.51	6,901,196.63	7.3%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>13,427,269.11</b>	<b>13,029,956.28</b>	<b>-3.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>13,427,269.11</b>	<b>13,029,956.28</b>	<b>-3.0%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	3,496,900.44	0.00	-100.0%
<b>(c) TOTAL, SOURCES</b>			3,496,900.44	0.00	-100.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			3,496,900.44	0.00	-100.0%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	83,531.34	91,327.15	9.3%
4) Other Local Revenue		8600-8799	11,970,232.73	14,244,488.85	19.0%
5) TOTAL, REVENUES			12,053,764.07	14,335,816.00	18.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	13,427,269.11	13,029,956.28	-3.0%
10) TOTAL, EXPENDITURES			13,427,269.11	13,029,956.28	-3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(1,373,505.04)	1,305,859.72	-195.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	3,496,900.44	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,496,900.44	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,123,395.40	1,305,859.72	-38.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,507,292.89	13,630,688.29	18.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,507,292.89	13,630,688.29	18.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,507,292.89	13,630,688.29	18.5%
2) Ending Balance, June 30 (E + F1e)			13,630,688.29	14,936,548.01	9.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			13,630,688.29	14,936,548.01	9.6%
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%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,294.64	2,000.00	-12.8%
5) TOTAL, REVENUES			2,294.64	2,000.00	-12.8%
<b>B. EXPENDITURES</b>					
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	4,936,472.37	6,187,617.00	25.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,936,472.37	6,187,617.00	25.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,934,177.73)	(6,185,617.00)	25.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,060,760.00	6,187,617.00	102.2%
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			3,060,760.00	6,187,617.00	102.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,873,417.73)	2,000.00	-100.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,423,550.00	850,557.40	-86.8%
b) Audit Adjustments		9793	(3,699,574.87)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,723,975.13	850,557.40	-68.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,723,975.13	850,557.40	-68.8%
2) Ending Balance, June 30 (E + F1e)			850,557.40	852,557.40	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			627,144.83	629,144.83	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	223,412.57	223,412.57	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 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	228,421.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	(648.10)		
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	622,784.34		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			850,557.40		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			850,557.40		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	2,942.74	2,000.00	-32.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(648.10)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,294.64	2,000.00	-12.8%
TOTAL, REVENUES			2,294.64	2,000.00	-12.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	4,231,472.37	4,172,617.00	-1.4%
Other Debt Service - Principal		7439	705,000.00	2,015,000.00	185.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,936,472.37	6,187,617.00	25.3%
TOTAL, EXPENDITURES			4,936,472.37	6,187,617.00	25.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	3,060,760.00	6,187,617.00	102.2%
(a) TOTAL, INTERFUND TRANSFERS IN			3,060,760.00	6,187,617.00	102.2%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			3,060,760.00	6,187,617.00	102.2%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,294.64	2,000.00	-12.8%
5) TOTAL, REVENUES			2,294.64	2,000.00	-12.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	4,936,472.37	6,187,617.00	25.3%
10) TOTAL, EXPENDITURES			4,936,472.37	6,187,617.00	25.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(4,934,177.73)	(6,185,617.00)	25.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,060,760.00	6,187,617.00	102.2%
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			3,060,760.00	6,187,617.00	102.2%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,873,417.73)	2,000.00	-100.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,423,550.00	850,557.40	-86.8%
b) Audit Adjustments		9793	(3,699,574.87)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,723,975.13	850,557.40	-68.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,723,975.13	850,557.40	-68.8%
2) Ending Balance, June 30 (E + F1e)			850,557.40	852,557.40	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			627,144.83	629,144.83	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	223,412.57	223,412.57	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 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	300.00	New
5) TOTAL, REVENUES			0.00	300.00	New
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	300.00	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	300.00	New
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	96,268.35	0.00	-100.0%
b) Audit Adjustments		9793	(96,268.35)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	300.00	New
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	300.00	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	30.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			30.47		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	30.47		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			30.47		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	300.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	300.00	New
<b>TOTAL, REVENUES</b>			0.00	300.00	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	300.00	New
5) TOTAL, REVENUES			0.00	300.00	New
<b>B. EXPENSES (Objects 1000-7999)</b>					
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, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			0.00	300.00	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	300.00	New
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	96,268.35	0.00	-100.0%
b) Audit Adjustments		9793	(96,268.35)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	300.00	New
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	300.00	New

Description	2020-21 Unaudited Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	19,147.04	19,147.04	19,147.04	19,147.04	19,147.04	19,147.04
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	19,147.04	19,147.04	19,147.04	19,147.04	19,147.04	19,147.04
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	222.81	222.81	222.81	222.81	222.81	222.81
d. Special Education Extended Year	12.39	12.39	12.39	12.39	12.39	12.39
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	235.20	235.20	235.20	235.20	235.20	235.20
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	19,382.24	19,382.24	19,382.24	19,382.24	19,382.24	19,382.24
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	13,763,332.16		13,763,332.16			13,763,332.16
Work in Progress	215,633,753.35		215,633,753.35	24,886,672.16	4,700,165.23	235,820,260.28
Total capital assets not being depreciated	229,397,085.51	0.00	229,397,085.51	24,886,672.16	4,700,165.23	249,583,592.44
Capital assets being depreciated:						
Land Improvements	22,268,611.42		22,268,611.42	1,073,663.46		23,342,274.88
Buildings	278,940,941.58		278,940,941.58	6,163,016.14		285,103,957.72
Equipment	38,423,348.09		38,423,348.09	7,718,294.18		46,141,642.27
Total capital assets being depreciated	339,632,901.09	0.00	339,632,901.09	14,954,973.78	0.00	354,587,874.87
Accumulated Depreciation for:						
Land Improvements	(10,037,007.89)		(10,037,007.89)	(1,115,425.47)		(11,152,433.36)
Buildings	(85,414,582.37)		(85,414,582.37)	(5,961,562.91)		(91,376,145.28)
Equipment	(25,082,987.63)		(25,082,987.63)	(2,707,057.00)		(27,790,044.63)
Total accumulated depreciation	(120,534,577.89)	0.00	(120,534,577.89)	(9,784,045.38)	0.00	(130,318,623.27)
Total capital assets being depreciated, net	219,098,323.20	0.00	219,098,323.20	5,170,928.40	0.00	224,269,251.60
Governmental activity capital assets, net	448,495,408.71	0.00	448,495,408.71	30,057,600.56	4,700,165.23	473,852,844.04
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals  
FINANCIAL REPORTS  
2020-21 Unaudited Actuals  
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	52.03%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$7,550,674.32
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2022-23 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$146,113,036.45
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$146,113,036.45
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	6.45%

1/15/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2020-21 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sept 14, 2021

To the Superintendent of Public Instruction:

2020-21 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

For School District:

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## 2020-21 Unaudited Actuals

## SUMMARY SHEET

## ALL FUNDS

## SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES (GRANTS)

AWARD	FN 01	FN 11	FN 12	GRAND TOTAL
1) Prior Year Carryover	12,018,744.73	-	360,727.09	12,379,471.82
2) A. Current Year Award	75,952,341.64	343,562.00	2,974,451.00	79,270,354.64
B. (Federal) Transferability (NCLB)	-	-	-	-
B. Other adjustments	(185,132.00)	-	(221,955.78)	(407,087.78)
C. (Fed) Other adjustments	-	-	-	-
C/D. Adj Current Yr Award (sum lines 2a thru 2c)	75,767,209.64	343,562.00	2,752,495.22	78,863,266.86
3) Required Matching Funds Other	-	-	-	-
4) Total Available Award (sum lines 1,2e,3)	87,785,954.37	343,562.00	3,113,222.31	91,242,738.68
*Check 4 from all sheets	87,785,954.37	343,562.00	3,113,222.31	91,242,738.68
<b>REVENUES</b>				
5) Unearned Revenue Deferred from Prior Year	(374,357.39)	-	-	(374,357.39)
6) Cash Received in Current Year	42,624,639.30	157,705.00	2,781,489.69	45,563,833.99
7) Contributed Matching Funds	-	-	-	-
8) Total Available (sum lines 5, 6, & 7)	42,250,281.91	157,705.00	2,781,489.69	45,189,476.60
*Check 8) from all sheets	42,250,281.91	157,705.00	2,781,489.69	45,189,476.60
<b>EXPENDITURES</b>				
9) Donor-Authorized Expenditures	40,568,722.34	292,739.93	2,696,563.58	43,558,025.85
10) Non Donor-Authorized Expenditures	-	-	-	-
11) Total Expenditures (line 9 plus line 10)	40,568,722.34	292,739.93	2,696,563.58	43,558,025.85
*Check 11) from all sheets	40,568,722.34	292,739.93	2,696,563.58	43,558,025.85
12) Amounts included in Line 6 above for Prior Year Adjustments	-	-	-	-
13) Calculation of Deferred Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	1,681,559.57	(135,034.93)	84,926.11	1,631,450.75
13a) Unearned Revenue	4,855,501.36	-	416,658.73	5,272,160.09
13b) Accounts Payable	-	-	-	-
13c) Accounts Receivable	3,173,941.79	135,034.93	331,732.62	3,640,709.34
*Check 13) from all sheets	1,681,559.57	(135,034.93)	84,926.11	1,631,450.75
14) Unused Grant Award Calculation (line 4 minus line 9)	47,217,232.03	50,822.07	416,658.73	47,684,712.83
*Check 14) from all sheets	47,217,232.03	50,822.07	416,658.73	47,684,712.83
15) If Carryover is allowed, enter line 14 amt Here	46,961,318.82	-	416,658.73	47,377,977.55
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	40,568,722.34	292,739.93	2,696,563.58	43,558,025.85
*Check 16) from all sheets	40,568,722.34	292,739.93	2,696,563.58	43,558,025.85

2020-21 Unaudited Actuals  
 FEDERAL GRANT AWARDS, REVENUES, AND EXPENDITURES  
 ALL FUNDS  
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES (GRANTS)

FEDERAL PROGRAM NAME	TITLE I	TITLE I MIGRANT ED	TITLE I MIGRANT ED	TITLE I MIGRANT ED	TITLE I MIGRANT ED	ESSA CSI	ESSER 1
FEDERAL CATALOG NUMBER	14329	14326	14326	14326	10005	15438	
<b>RESOURCE CODE</b>	<b>3010</b>	<b>3060</b>	<b>3060</b>	<b>3060</b>	<b>3061</b>	<b>3182</b>	<b>3210</b>
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (IF ANY)	FN 01/ RS 3010	FN 01/ de0000/4600 RY	FN 01/de4610-IR	FN 01/ de7510-PAC	FN 01/ de4600	FN 01/ RS 3182	FN 01/ RS 32100
<b>AWARD</b>							
1) Prior Year Carryover	1,912,626.26					325,211.20	6,694,400.57
2) A. Current Year Award	9,666,131.00	258,637.00	220,272.00	70,652.00	128,125.00	710,188.00	
B. Transferability (ESSA)							
C. Other Adjustments							
D. Adj Current Yr Award							
(sum lines 2a, 2b, & 2c)	9,666,131.00	258,637.00	220,272.00	70,652.00	128,125.00	710,188.00	-
3) Required Matching Funds/Other							
4) Total Available Award							
(sum lines 1,2d, 3)	11,578,757.26	258,637.00	220,272.00	70,652.00	128,125.00	1,035,399.20	6,694,400.57
<b>REVENUES</b>							
5) Unearned Revenue Deferred from Prior Year		-	-	-	-		(384,549.43)
6) Cash Received in Current Year	7,524,462.26	110,637.23	124,163.12	38,634.20		414,218.20	3,277,010.00
7) Contributed Matching Funds	-						
8) Total Available (sum lines 5, 6 & 7)	7,524,462.26	110,637.23	124,163.12	38,634.20	-	414,218.20	2,892,460.57
<b>EXPENDITURES</b>							
9) Donor-Authorized Expenditures	7,337,019.94	182,488.45	166,565.68	53,308.79	54,722.89	237,433.76	3,407,102.09
10) Non Donor-Authorized expenditures							
11) Total Expenditures (line 9 & line 10)	7,337,019.94	182,488.45	166,565.68	53,308.79	54,722.89	237,433.76	3,407,102.09
12) Amounts Included in Line 6 above for Prior Year Adjustments							
13) Calculation of Deferred Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	187,442.32	(71,851.22)	(42,402.56)	(14,674.59)	(54,722.89)	176,784.44	(514,641.52)
13A) Unearned Revenue	187,442.32	-	-	-	-	176,784.44	-
13B) Accounts Payable							
13C) Accounts Receivable	-	71,851.22	42,402.56	14,674.59	54,722.89	-	514,641.52
14) Unused Grant Award Calculation (line 4 minus line 9)	4,241,737.32	76,148.55	53,706.32	17,343.21	73,402.11	797,965.44	3,287,298.48
15) If Carryover is allowed, enter line 14 amount here	4,241,737.32					797,965.44	3,287,298.48
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,337,019.94	182,488.45	166,565.68	53,308.79	54,722.89	237,433.76	3,407,102.09

2020-21 Unaudited Actuals  
 FEDERAL GRANT AWARDS, REVENUES, AND  
 ALL FUNDS  
 SCHEDULE FOR CATEGORICALS SUBJECT

FEDERAL PROGRAM NAME	ESSER 1	ESSER 2	GEER	CFR-CoronaVirus	SP ED:IDEA BASIC	SP ED:IDEA BASIC	SP ED:IDEA Part B
FEDERAL CATALOG NUMBER					13379		10119
RESOURCE CODE	<b>3211</b>	<b>3212</b>	<b>3215</b>	<b>3220</b>	<b>3310</b>	<b>3311</b>	<b>3312</b>
REVENUE OBJECT	8290	8290	8290	8290	8181	8181	8990
LOCAL DESCRIPTION (IF ANY)	FN 01/RS 32100	FN 01/ RS 32150	FN 01/ RS 32150	Total RS 32200	FN 01/ RS 3310	FN 01/ RS 3311	FN 01/ RS 3312
<b>AWARD</b>							
1) Prior Year Carryover					-		
2) A.Current Year Award	999,999.00	30,588,931.00	792,375.11	20,429,035.11	1,219,625.00	14,591.00	185,132.00
B. Transferability (ESSA)							
C. Other Adjustments					(185,132.00)		
D. Adj Current Yr Award							
(sum lines 2a, 2b, & 2c)	999,999.00	30,588,931.00	792,375.11	20,429,035.11	1,034,493.00	14,591.00	185,132.00
3) Required Matching Funds/Other							
4) Total Available Award							
(sum lines 1,2d, 3)	999,999.00	30,588,931.00	792,375.11	20,429,035.11	1,034,493.00	14,591.00	185,132.00
<b>REVENUES</b>							
5) Unearned Revenue Deferred from Prior Year		-	(36,564.89)	(947,063.89)	-	-	-
6) Cash Received in Current Year		3,058,893.00	250,755.00	21,376,099.00	-	-	-
7) Contributed Matching Funds							
8) Total Available (sum lines 5, 6 & 7)	-	3,058,893.00	214,190.11	20,429,035.11	-	-	-
<b>EXPENDITURES</b>							
9) Donor-Authorized Expenditures		2,341.14	141,856.49	20,429,035.11	1,034,493.00	14,591.00	-
10) Non Donor-Authorized expenditures							
11) Total Expenditures (line 9 & line 10)	-	2,341.14	141,856.49	20,429,035.11	1,034,493.00	14,591.00	-
12) Amounts Included in Line 6 above for Prior Year Adjustments					-		
13) Calculation of Deferred Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	-	3,056,551.86	72,333.62	-	(1,034,493.00)	(14,591.00)	-
13A) Unearned Revenue	-	3,056,551.86	72,333.62	-	-	-	-
13B) Accounts Payable							
13C) Accounts Receivable	-	-	-	-	1,034,493.00	14,591.00	
14) Unused Grant Award Calculation (line 4 minus line 9)	999,999.00	30,586,589.86	650,518.62	-	-	-	185,132.00
15) If Carryover is allowed, enter line 14 amount here	999,999.00	30,586,589.86	650,518.62	-	-	-	185,132.00
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	2,341.14	141,856.49	20,429,035.11	1,034,493.00	14,591.00	-

2020-21 Unaudited Actuals  
 FEDERAL GRANT AWARDS, REVENUES, AND  
 ALL FUNDS  
 SCHEDULE FOR CATEGORICALS SUBJECT

FEDERAL PROGRAM NAME	Carl D Perkins	ESSA-TITLE II, A	TITLE IV, ESSA 21st CCLCP	TITLE IV, ESSA 21st CCLCP	TITLE IV, ESSA 21st CCLCP	TITLE IV	TITLE III-Immigrant
FEDERAL CATALOG NUMBER	14894	14341	14349, 14535	14603, 14765	14349	15396	15146
RESOURCE CODE	3550	4035	4124	4124	4124	4127	4201
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (IF ANY)	FN 01/ RS 3550	FN 01/ RS 4035	FN 01/ de0740	FN 01/ de0741	FN 01/ de0743	FN 01/ RS 4127	FN 01/RS 4201
<b>AWARD</b>							
1) Prior Year Carryover		188,304.14	247,590.29	19,379.50	105,061.08	673,916.30	29,975.71
2) A. Current Year Award	242,908.00	1,096,052.00	1,751,173.00	184,356.00	520,109.00	639,910.00	
B. Transferability (ESSA)							
C. Other Adjustments							
D. Adj Current Yr Award							
(sum lines 2a, 2b, & 2c)	242,908.00	1,096,052.00	1,751,173.00	184,356.00	520,109.00	639,910.00	-
3) Required Matching Funds/Other							
4) Total Available Award							
(sum lines 1,2d, 3)	242,908.00	1,284,356.14	1,998,763.29	203,735.50	625,170.08	1,313,826.30	29,975.71
<b>REVENUES</b>							
5) Unearned Revenue Deferred from Prior Year							
6) Cash Received in Current Year	73,806.01	521,773.14	1,053,855.33	112,816.30	318,279.69	535,851.30	22,079.71
7) Contributed Matching Funds							
8) Total Available (sum lines 5, 6 & 7)	73,806.01	521,773.14	1,053,855.33	112,816.30	318,279.69	535,851.30	22,079.71
<b>EXPENDITURES</b>							
9) Donor-Authorized Expenditures	242,908.00	476,102.08	1,310,642.45	-	184,010.23	1,124,673.94	18,568.25
10) Non Donor-Authorized expenditures							
11) Total Expenditures (line 9 & line 10)	242,908.00	476,102.08	1,310,642.45	-	184,010.23	1,124,673.94	18,568.25
12) Amounts Included in Line 6 above for Prior Year Adjustments							
13) Calculation of Deferred Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	(169,101.99)	45,671.06	(256,787.12)	112,816.30	134,269.46	(588,822.64)	3,511.46
13A) Unearned Revenue	-	45,671.06	-	112,816.30	134,269.46	-	3,511.46
13B) Accounts Payable							
13C) Accounts Receivable	169,101.99	-	256,787.12	-	-	588,822.64	-
14) Unused Grant Award Calculation (line 4 minus line 9)	-	808,254.06	688,120.84	203,735.50	441,159.85	189,152.36	11,407.46
15) If Carryover is allowed, enter line 14 amount here	-	808,254.06	688,120.84	203,735.50	441,159.85	189,152.36	11,407.46
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	242,908.00	476,102.08	1,310,642.45	-	184,010.23	1,124,673.94	18,568.25

2020-21 Unaudited Actuals  
 FEDERAL GRANT AWARDS, REVENUES, AND  
 ALL FUNDS  
 SCHEDULE FOR CATEGORICALS SUBJECT

FEDERAL PROGRAM NAME	TITLE III-LEP	SUCCESS	STOP the Violence	SVPP Grant	
FEDERAL CATALOG NUMBER	14346				
RESOURCE CODE	4203	5814	5815	5816	
REVENUE OBJECT	8290	8290	8290		
LOCAL DESCRIPTION (IF ANY)	FN 01/RS 4203	FN 01/RS 5814	Total RS 58150		<b>SUBTOTAL FN 01</b>
<b>AWARD</b>					
1) Prior Year Carryover	692,861.04	404,204.08			11,293,530.17
2) A. Current Year Award	623,366.00	627,918.00	749,978.00	408,053.00	72,127,516.22
B. Transferability (ESSA)					-
C. Other Adjustments					(185,132.00)
D. Adj Current Yr Award					
(sum lines 2a, 2b, & 2c)	623,366.00	627,918.00	749,978.00	408,053.00	71,942,384.22
3) Required Matching Funds/Other					-
4) Total Available Award (sum lines 1,2d, 3)	1,316,227.04	1,032,122.08	749,978.00	408,053.00	83,235,914.39
<b>REVENUES</b>					
5) Unearned Revenue Deferred from Prior Year					(1,368,178.21)
6) Cash Received in Current Year	395,191.04	420,770.44			39,629,294.97
7) Contributed Matching Funds					-
8) Total Available (sum lines 5, 6 & 7)	395,191.04	420,770.44	-	-	38,261,116.76
<b>EXPENDITURES</b>					
9) Donor-Authorized Expenditures	471,892.50	652,167.84	88,114.00	15,640.40	37,645,678.03
10) Non Donor-Authorized expenditures					-
11) Total Expenditures (line 9 & line 10)	471,892.50	652,167.84	88,114.00	15,640.40	37,645,678.03
12) Amounts Included in Line 6 above for Prior Year Adjustments					-
13) Calculation of Deferred Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	(76,701.46)	(231,397.40)	(88,114.00)	(15,640.40)	615,438.73
13A) Unearned Revenue	-	-	-	-	3,789,380.52
13B) Accounts Payable					
13C) Accounts Receivable	76,701.46	231,397.40	88,114.00	15,640.40	3,173,941.79
14) Unused Grant Award Calculation (line 4 minus line 9)	844,334.54	379,954.24	661,864.00	392,412.60	45,590,236.36
15) If Carryover is allowed, enter line 14 amount here	844,334.54	379,954.24	661,864.00	392,412.60	45,369,636.17
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	471,892.50	652,167.84	88,114.00	15,640.40	37,645,678.03

2020-21 Unaudited Actuals  
 FEDERAL GRANT AWARDS, REVENUES, AND  
 ALL FUNDS  
 SCHEDULE FOR CATEGORICALS SUBJECT

FEDERAL PROGRAM NAME	ABE:321	ABE-SEC 231	ABE-ENG LIT	FAM LIT/SEC 225		
FEDERAL CATALOG NUMBER	14508	13978	14109	13971		
RESOURCE CODE	3905	3913	3926	3940		
REVENUE OBJECT	8290	8290	8290	8290		
LOCAL DESCRIPTION (IF ANY)	FN 11/ RS 3905	FN 11/ RS 3913	FN 11 /RS 3926	FN11/RS3940	SUBTOTAL FN 11	GRAND TOTAL
<b>AWARD</b>						
1) Prior Year Carryover					-	11,293,530.17
2) A.Current Year Award	165,957.00	145,410.00	5,096.00	27,099.00	343,562.00	72,471,078.22
B. Transferability (ESSA)					-	-
C. Other Adjustments					-	(185,132.00)
D. Adj Current Yr Award						
(sum lines 2a, 2b, & 2c)	165,957.00	145,410.00	5,096.00	27,099.00	343,562.00	72,285,946.22
3) Required Matching Funds/Other					-	-
4) Total Available Award (sum lines 1,2d, 3)	165,957.00	145,410.00	5,096.00	27,099.00	343,562.00	83,579,476.39
<b>REVENUES</b>						
5) Unearned Revenue Deferred from Prior Year					-	(1,368,178.21)
6) Cash Received in Current Year	73,686.00	81,442.00	1,563.00	1,014.00	157,705.00	39,786,999.97
7) Contributed Matching Funds					-	-
8) Total Available (sum lines 5, 6 & 7)	73,686.00	81,442.00	1,563.00	1,014.00	157,705.00	38,418,821.76
<b>EXPENDITURES</b>						
9) Donor-Authorized Expenditures	118,036.21	145,410.00	2,194.72	27,099.00	292,739.93	37,938,417.96
10) Non Donor-Authorized expenditures					-	-
11) Total Expenditures (line 9 & line 10)	118,036.21	145,410.00	2,194.72	27,099.00	292,739.93	37,938,417.96
12) Amounts Included in Line 6 above for Prior Year Adjustments					-	-
13) Calculation of Deferred Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	(44,350.21)	(63,968.00)	(631.72)	(26,085.00)	(135,034.93)	480,403.80
13A) Unearned Revenue	-	-	-	-	-	3,789,380.52
13B) Accounts Payable					-	-
13C) Accounts Receivable	44,350.21	63,968.00	631.72	26,085.00	135,034.93	3,308,976.72
14) Unused Grant Award Calculation (line 4 minus line 9)	47,920.79	-	2,901.28	-	50,822.07	45,641,058.43
15) If Carryover is allowed, enter line 14 amount here	-		-	-	-	45,369,636.17
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	118,036.21	145,410.00	2,194.72	27,099.00	292,739.93	37,938,417.96

2020-21 Unaudited Actuals  
STATE GRANT AWARDS  
ALL FUNDS (REVENUE & EXPENDITURES)  
SCHEDULE FOR CATEGORICALS SUBJECT TO UNEARNED REVENUES (GRANTS)

STATE PROGRAM NAME	ASES	CTE Incentive Grant	K-12 Strong Workforce	SP Ed Workability I	AG INCENTIVE		QRIS
STATE ID NUMBER (if any)	23939	25312	10143	23011	23068		25276
RESOURCE CODE	6010	6387	6388	6520	7010		6127
REVENUE OBJECT	8590	8590	8590	8590	8590	<b>SUBTOTAL</b>	8590
LOCAL DESCRIPTION (if any)	FN 01/ RS 6010	FN 01/ RS 6387	FN 01/ RS 6388	FN 01/ RS 7130-8	FN 01/ RS 7010	<b>FN 01</b>	FN 12/ RS 6127
<b>AWARD</b>							
1) a. Prior Year Carryover	250,991.37	422,631.09		19,155.00	20,693.02	713,470.48	360,727.09
2a) Current Year Award	2,307,351.10	625,812.00	865,202.32	-	21,460.00	3,819,825.42	62,500.00
b) Other adjustments						-	
c) Adj Curr Yr Award							
(sum lines 2a through 2d)	2,307,351.10	625,812.00	865,202.32	-	21,460.00	3,819,825.42	62,500.00
3) Required Matching Fnds/Other						-	
4) Total Available Award (sum lines 1, 2c, & 3)	2,558,342.47	1,048,443.09	865,202.32	19,155.00	42,153.02	4,533,295.90	423,227.09
<b>REVENUES</b>							
5) Unearned Revenue Deferred from Prior Year		416,874.42	565,202.32			982,076.74	
6) Cash Received in Current Year	2,327,607.37	620,583.94	-	-	42,153.02	2,990,344.33	423,227.09
7) Contributed Matching Funds						-	
8) Total Available (sum lines 5, 6 & 7)	2,327,607.37	1,037,458.36	565,202.32	-	42,153.02	3,972,421.07	423,227.09
<b>EXPENDITURES</b>							
9) Donor-Authorized Expenditures	2,060,325.59	668,031.07	168,692.65	-	25,995.00	2,923,044.31	6,568.36
10) Non Donor-Authorized Expenditures						-	
11) Total Expenditures (line 9 & line 10)	2,060,325.59	668,031.07	168,692.65	-	25,995.00	2,923,044.31	6,568.36
12) Amounts Included in Line 6 above for Prior Year Adjustments						-	
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	267,281.78	369,427.29	396,509.67	-	16,158.02	1,049,376.76	416,658.73
13a) Unearned Revenue	267,281.78	369,427.29	396,509.67	-	16,158.02	1,049,376.76	416,658.73
13b) Accounts Payable						-	
13c) Accounts Receivable	-	-	-	-	-	-	-
14) Unused Grant Award Calculation (line 4 minus line 9)	498,016.88	380,412.02	696,509.67	19,155.00	16,158.02	1,610,251.59	416,658.73
15) If Carryover is allowed, enter line 14 amount here	498,016.88	380,412.02	696,509.67	-	-	1,574,938.57	416,658.73
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 13b plus line 13c)	2,060,325.59	668,031.07	168,692.65	-	25,995.00	2,923,044.31	6,568.36

2020-21 Unaudited Actuals  
STATE GRANT AWARDS  
ALL FUNDS (REVENUE & EXPENDITURES)  
SCHEDULE FOR CATEGORICALS SUBJECT

STATE PROGRAM NAME	CD:ST PRESCH		
STATE ID NUMBER (if any)	23038		
RESOURCE CODE	6105		
REVENUE OBJECT	8590	<b>SUBTOTAL</b>	<b>GRAND</b>
LOCAL DESCRIPTION (if any)	FN 12/ RS 6105	<b>FN 12</b>	<b>TOTAL</b>
<b>AWARD</b>			
1) a. Prior Year Carryover	-	360,727.09	1,074,197.57
2a) Current Year Award	2,911,951.00	2,974,451.00	6,794,276.42
b) Other adjustments	(221,955.78)	(221,955.78)	(221,955.78)
c) Adj Curr Yr Award			
(sum lines 2a through 2d)	2,689,995.22	2,752,495.22	6,572,320.64
3) Required Matching Fnds/Other		-	-
4) Total Available Award		-	-
(sum lines 1, 2c, & 3)	2,689,995.22	3,113,222.31	7,646,518.21
<b>REVENUES</b>			
5) Unearned Revenue Deferred from Prior Year		-	982,076.74
6) Cash Received in Current Year	2,358,262.60	2,781,489.69	5,771,834.02
7) Contributed Matching Funds		-	-
8) Total Available (sum lines 5, 6 & 7)	2,358,262.60	2,781,489.69	6,753,910.76
<b>EXPENDITURES</b>			
9) Donor-Authorized Expenditures	2,689,995.22	2,696,563.58	5,619,607.89
10) Non Donor-Authorized Expenditures		-	-
11) Total Expenditures (line 9 & line 10)	2,689,995.22	2,696,563.58	5,619,607.89
12) Amounts Included in Line 6 above for Prior Year Adjustments		-	-
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(331,732.62)	84,926.11	1,134,302.87
13a) Unearned Revenue	-	416,658.73	1,466,035.49
13b) Accounts Payable		-	-
13c) Accounts Receivable	331,732.62	331,732.62	331,732.62
14) Unused Grant Award Calculation (line 4 minus line 9)	-	416,658.73	2,026,910.32
15) If Carryover is allowed, enter line 14 amount here	-	416,658.73	1,991,597.30
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 13b plus line 13c)	2,689,995.22	2,696,563.58	5,619,607.89

LOCAL GRANT AWARDS, REVENUES, AND EXLOCAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES (GRANTS)

LOCAL PROGRAM NAME	LOCAL PROGRAM NAME	JBT Food Tech & Mini Grant RS 9179				
RESOURCE CODE	RESOURCE CODE	8699	8699	8699	8699	8699
REVENUE OBJECT	REVENUE OBJECT	RS 9179 YR 7	RS 9179 YR 8	RS 9179 Yr 9	RS 9179 Yr 0	RS 9179
LOCAL DESCRIPTION (if any)	LOCAL DESCRIPTION (if any)					
<b>AWARD</b>	<b>AWARD</b>					
1) a. Prior Year Carryover	1. a. Prior Year Carryover	\$3,994.08	\$2,750.00	\$5,000.00	\$0.00	\$11,744.08
2) a. Current Year Award	2. a. Current Year Award				\$5,000.00	\$5,000.00
b. Other Adjustments	b. Other Adjustments					-
c. Adj Cur Yr Award (sum lines 2a thru 2b)	<b>c. Adj Curr Yr Award</b> (sum lines 2a & 2b)	-	-	-	5,000.00	5,000.00
3) Required Matching Funds/Other	3. Required Matching Funds/Other					-
4) Total Available Award (sum lines 1, 2c, & 3)	4. Total Available Award (sum lines 1c ,2c, & 3)	\$3,994.08	\$2,750.00	\$5,000.00	\$5,000.00	16,744.08
<b>REVENUES</b>	<b>REVENUES</b>					
5) Unearned Revenue Deferred from Prior Year	5. Revenue Deferred from prior year	\$3,994.08	\$2,750.00	\$5,000.00	\$0.00	\$11,744.08
6) Cash Received in Current Year	6. Cash Received in current year				\$5,000.00	\$5,000.00
7) Contributed Matching Funds	7. Contributed Matching Funds					-
8) Total Available (sum lines 5, 6 & 7)	8. Total Available (sum lines 5, 6 & 7)	3,994.08	2,750.00	5,000.00	5,000.00	16,744.08
<b>EXPENDITURES</b>	<b>EXPENDITURES</b>					
9) Donor-Authorized Expenditures	9. Donor-Authorized Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10) Non Donor-Authorized Expenditures	10. Non Donor-Authorized Expenditures					-
11) Total Expenditures (line 9 plus line 10)	11. Total Expenditures (line 9 plus line 10)	\$0.00	-	-	-	-
12) Amounts Included in Line 6 above for Prior Year Adjustments	12. Amounts included in Line 6 above for Prior Year Adjustments					-
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 - line 9 + line 12)	13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	3,994.08	2,750.00	5,000.00	5,000.00	16,744.08
13A) Unearned Revenue	a. Deferred Revenue	3,994.08	2,750.00	5,000.00	5,000.00	16,744.08
13B) Accounts Payable	b. Accounts Payable					
13C) Accounts Receivable	c. Accounts Receivable	-	-	-	-	-
14) Unused Grant Award Calculation (line 4 minus line 9)	14. Unused Grant Award Calculation (line 4 minus line 9)	3,994.08	2,750.00	5,000.00	5,000.00	16,744.08
15) If Carryover is allowed, enter line 14 amount here	15. If Carryover is allowed, enter line 14 amount here	3,994.08	2,750.00	5,000.00	5,000.00	16,744.08
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 13b plus line 13c)	16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	\$0.00	-	\$0.00	\$0.00

2020-21 Unaudited Actuals  
 LOCAL GRANT AWARDS, REVENUES, AND EXPENDITURES  
 SCHEDULE FOR CATEGORICALS SUBJECT TO

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	SUBTOTAL FN 01	GRAND TOTAL
<b>AWARD</b>		
1) a. Prior Year Carryover	11,744.08	11,744.08
2) a. Current Year Award	5,000.00	5,000.00
b. Other Adjustments	-	-
c. Adj Cur Yr Award (sum lines 2a thru 2b)	5,000.00	5,000.00
3) Required Matching Funds/Other	-	-
4) Total Available Award (sum lines 1, 2c, & 3)	16,744.08	16,744.08
<b>REVENUES</b>		
5) Unearned Revenue Deferred from Prior Year	11,744.08	11,744.08
6) Cash Received in Current Year	5,000.00	5,000.00
7) Contributed Matching Funds	-	-
8) Total Available (sum lines 5, 6 & 7)	16,744.08	16,744.08
<b>EXPENDITURES</b>		
9) Donor-Authorized Expenditures	-	-
10) Non Donor-Authorized Expenditures	-	-
11) Total Expenditures (line 9 plus line 10)	-	-
12) Amounts Included in Line 6 above for Prior Year Adjustments	-	-
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 - line 9 + line 12)	16,744.08	16,744.08
13A) Unearned Revenue	16,744.08	16,744.08
13B) Accounts Payable	-	-
13C) Accounts Receivable	-	-
14) Unused Grant Award Calculation (line 4 minus line 9)	16,744.08	16,744.08
15) If Carryover is allowed, enter line 14 amount here	16,744.08	16,744.08
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 13b plus line 13c)	-	-

## 2020-2021 Unaudited Actuals (Entitlements)

## TOTAL ENTITLEMENTS ALL FUNDS

## SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

AWARD	FN 01	FN 11	FN 12	FN 73 & 75	GRAND TOTAL
1a) Prior Year Restricted Ending Balance	\$6,993,390.34	158,213.14	431,523.35	\$0.00	\$7,583,126.83
2a) Current Year Award	106,924,936.86	1,059,604.10	151,649.85	-	108,136,190.81
b) Block Grant Tsf (Ob 8995)					-
c. Cat Flex Transfers(Obj 8998)	97,796.42				97,796.42
d. Other Adjustments		(707.22)	(2,081.10)	-	(\$2,788.32)
e. Adj Curr yr Award (sum lines 2a through 2d)	107,022,733.28	1,058,896.88	149,568.75	-	\$108,231,198.91
3) Required Matching Funds/Other	19,130,076.48	31,193.69	-	\$0.00	\$19,161,270.17
4) Total Available Award (sum lines 1a,2d, & 3)	133,146,200.10	1,248,303.71	\$581,092.10	\$0.00	\$134,975,595.91
*Check 4 from all sheets	133,146,200.10	1,248,303.71	581,092.10	-	\$134,975,595.91
	-	-	\$0.00	\$0.00	\$0.00
<b>REVENUES</b>					
5) Cash Received in Current Year	\$92,241,623.09	857,377.50	149,568.75	\$0.00	\$93,248,569.34
6) Amounts included in line 5 for Prior Year Adjustments	\$0.00	-	-	\$0.00	\$0.00
7a) Accounts Receivable (line 2 minus lines 5 & 6)	14,781,110.19	201,519.38	\$0.00	\$0.00	\$14,982,629.57
*Check 7a) from all sheets	\$14,781,110.19	201,519.38	-	\$0.00	14,982,629.57
7b) Non-current Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7c) Current Accounts Receivable (7a-7b)	\$14,781,110.19	\$201,519.38	\$0.00	\$0.00	\$14,982,629.57
*Check 7c) from all sheets	\$14,781,110.19	\$201,519.38	\$0.00	\$0.00	\$14,982,629.57
8) Contributed Matching Funds	\$19,130,076.48	-	-	\$0.00	\$19,130,076.48
9) Total Available (sum lines 5, 7c & 8)	\$126,152,809.76	\$1,058,896.88	149,568.75	\$0.00	\$127,361,275.39
*Check 9) from all sheets	126,152,809.76	\$1,058,896.88	149,568.75	\$0.00	\$ 127,361,275.39
<b>EXPENDITURES</b>					
10) Donor-Authorized Expenditures	\$105,627,990.23	1,158,224.50	\$0.00	\$0.00	\$106,786,214.73
11) Non Donor-Authorized Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12) Total Expenditures (line 10 plus line 11)	\$105,627,990.23	\$1,158,224.50	\$0.00	\$0.00	\$106,786,214.73
*Check 12) from all sheets	\$105,627,990.23	\$1,158,224.50	\$0.00	\$0.00	\$106,786,214.73
Restricted Ending Balance =					
13) Current Year (line 4 minus line 10)	\$27,518,209.87	90,079.21	\$581,092.10	\$0.00	\$28,189,381.18
*Check 13) from all sheets	\$27,518,209.87	90,079.21	\$581,092.10	\$0.00	\$28,189,381.18

2020-2021 Unaudited Actuals (Entitlements)

FEDERAL AWARDS, REVENUES, AND ALL FUNDS

ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

FEDERAL PROGRAM NAME	Medi-Cal Billing Option	Medi-Cal Billing Option	Medi-Cal Billing Option	Medi-Cal Billing Option		
FEDERAL CATALOG NUMBER	93.778	93.778	93.778	93.778		
RESOURCE CODE	5640 PY2018	5640 PY2019	5640 PY2020	5640 PY2021		
REVENUE OBJECT	8290	8290	8290	8290		
LOCAL DESCRIPTION (if any)	FN 01-5640	FN 01-5640	FN 01-5640	FN 01-5640		
<b>AWARD</b>						
1) Prior Year Restricted Ending Balance	5,414.11	101,666.20	93,801.80		\$0.00	200,882.11
2) a. Current Year Award				107,612.26	200,882.11	200,882.11
b. Other Adjustments					\$107,612.26	107,612.26
c. Adj Curr Yr Award (sum lines 2a & 2b)	-	-	-	107,612.26	\$0.00	-
3) Required Matching Funds/Other	-	-	-	-	\$0.00	-
4) Total Available Award (sum lines 1, 2c, & 3)	5,414.11	101,666.20	93,801.80	107,612.26	107,612.26	107,612.26
					308,494.37	308,494.37
<b>REVENUES</b>						
5) Cash Received in Current Year	-			107,612.26	107,612.26	107,612.26
6) Amounts Included in line 5 for Prior Year Adjustments	-	-			-	-
7a) Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-	-	-
7b) Non-current Accounts Receivable	-	-			-	-
7c) Current Accounts Receivable (7a-7b)	-	-	-	-	-	-
8) Contributed Matching Funds					-	-
9) Total Available (sum of lines 5, 7c, & 8)	-	-	-	107,612.26	107,612.26	107,612.26
<b>EXPENDITURES</b>						
10) Donor Authorized Expenditures	3,337.00	28,418.57	24,494.58		56,250.15	56,250.15
11) Non Donor-Authorized Expenditures					-	-
12) Total Expenditures (line 10 plus line 11)	3,337.00	28,418.57	24,494.58	-	56,250.15	56,250.15
<b>RESTRICTED ENDING BALANCE</b>						
13) Current Year (line 4 minus line 10)	2,077.11	73,247.63	69,307.22	107,612.26	252,244.22	252,244.22

2020-2021 Unaudited Actuals (Entitlements)  
STATE AWARDS, REVENUES, AND EXPENDITURES  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

STATE PROGRAM NAME		PCA 10056					
	STATE ID NUMBER	Lottery	EPA	LOTTERY:INST MAT'L	SPEC ED	LCSS	CSEPD
	RESOURCE CODE	1100	1400	6300	6500	7085	7311
	REVENUE OBJECT	8560	8012/8019	8560	8550	8590	8590
	LOCAL DESCRIPTION (if any)	FN 01/RS 1100	FN 01/RS 1400	FN 01/ RS 6300	FN 01/ RS 6500	FN 01/ RS 7085	FN 01/RS 7311
<b>AWARD</b>							
1	a. Prior Year Restricted Ending Balance	4,337,107.75		793,577.09	-	530,356.65	53,662.17
2	a. Current Year Award	3,393,551.00	71,499,050.00	1,472,232.00	4,864,545.00		
	b. Other Adjustments	(74,221.00)	49,168.00	(68,375.00)			
	c. Adj Curr Yr Award (sum lines 2a through 2b)	3,319,330.00	71,548,218.00	1,403,857.00	4,864,545.00	-	-
3	Required Matching Funds/other				10,967,811.48		
4	Total Available Award (sum lines 1, 2c, & 3)	7,656,437.75	71,548,218.00	2,197,434.09	15,832,356.48	530,356.65	53,662.17
<b>REVENUES</b>							
5	Cash Received in Current Year	2,705,291.05	71,548,218.00	754,121.77	2,966,221.00	-	
6	Amounts Included in line 5 for Prior Year Adjustments						
7	a) Accounts Receivable (line 2c minus lines 5 & 6)	614,038.95	-	649,735.23	1,898,324.00	-	-
	b) Non-current Accounts Receivable						
	c) Current Accounts Receivable (7a minus line 7b)	614,038.95	-	649,735.23	1,898,324.00	-	-
8	Contributed Matching Funds				10,967,811.48		
9	Total Available (sum of lines 5, 7c, & 8)	3,319,330.00	71,548,218.00	1,403,857.00	15,832,356.48	-	-
<b>EXPENDITURES</b>							
10	Donor Authorized Expenditures	202,969.52	71,548,218.00	765,449.88	15,832,356.48	143,531.54	39,436.30
11	Non Donor Authorized Expenditures						
12	Total Expenditures (line 10 plus line 11)	202,969.52	71,548,218.00	765,449.88	15,832,356.48	143,531.54	39,436.30
<b>RESTRICTED ENDING BALANCE</b>							
13	Current Year (line 4 minus line 10)	7,453,468.23	-	1,431,984.21	-	386,825.11	14,225.87

2020-2021 Unaudited Actuals (Entitlementer  
STATE AWARDS, REVENUES, AND EX  
SCHEDULE FOR CATEGORICALS SUB

STATE PROGRAM NAME						
STATE ID NUMBER	Protective Equipmt & Cleaning	State Learning Loss Mitigation	In-Person Instruction Grant	ELO Grant	ELO Para	
RESOURCE CODE	7388	7420	7422			
REVENUE OBJECT		8590	8590	7425	7426	
LOCAL DESCRIPTION (if any)	FN 01/ RS 7388			8590	8590	
<b>AWARD</b>						
1 a. Prior Year Restricted Ending Balance	330,763.76					
2 a. Current Year Award		1,926,829.00	7,453,559.00	14,635,611.00	1,569,957.00	
b. Other Adjustments						
c. Adj Curr Yr Award (sum lines 2a through 2b)	-	1,926,829.00	7,453,559.00	14,635,611.00	1,569,957.00	
3 Required Matching Funds/other						
4 Total Available Award (sum lines 1, 2c, & 3)	330,763.76	1,926,829.00	7,453,559.00	14,635,611.00	1,569,957.00	
<b>REVENUES</b>						
5 Cash Received in Current Year		1,926,829.00	3,937,330.99	7,317,805.50	784,978.50	
6 Amounts Included in line 5 for Prior Year Adjustments						
7 a) Accounts Receivable (line 2c minus lines 5 & 6)	-	-	3,516,228.01	7,317,805.50	784,978.50	
b) Non-current Accounts Receivable						
c) Current Accounts Receivable (7a minus line 7b)	-	-	3,516,228.01	7,317,805.50	784,978.50	
8 Contributed Matching Funds						
9 Total Available (sum of lines 5, 7c, & 8)	-	1,926,829.00	7,453,559.00	14,635,611.00	1,569,957.00	
<b>EXPENDITURES</b>						
10 Donor Authorized Expenditures	330,763.76	1,926,829.00	3,937,330.99	2,203,527.09		
11 Non Donor Authorized Expenditures						-
12 Total Expenditures (line 10 plus line 11)	330,763.76	1,926,829.00	3,937,330.99	2,203,527.09		-
<b>RESTRICTED ENDING BALANCE</b>						
13 Current Year (line 4 minus line 10)	-	-	3,516,228.01	12,432,083.91	1,569,957.00	

2020-2021 Unaudited Actuals (Entitlementer  
STATE AWARDS, REVENUES, AND EX  
SCHEDULE FOR CATEGORICALS SUB

STATE PROGRAM NAME		
STATE ID NUMBER	Low Performing SBG	
RESOURCE CODE	7510	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)	FN 01/RS 7510	
AWARD		
1	a. Prior Year Restricted Ending Balance	315,927.94
2	a. Current Year Award	
	b. Other Adjustments	
	c. Adj Curr Yr Award (sum lines 2a through 2b)	-
3	Required Matching Funds/other	
4	Total Available Award (sum lines 1, 2c, & 3)	315,927.94
REVENUES		
5	Cash Received in Current Year	
6	Amounts Included in line 5 for Prior Year Adjustments	
7	a) Accounts Receivable (line 2c minus lines 5 & 6)	-
	b) Non-current Accounts Receivable	
	c) Current Accounts Receivable (7a minus line 7b)	-
8	Contributed Matching Funds	
9	Total Available (sum of lines 5, 7c, & 8)	-
EXPENDITURES		
10	Donor Authorized Expenditures	315,927.94
11	Non Donor Authorizes Expenditures	
12	Total Expenditures (line 10 plus line 11)	315,927.94
RESTRICTED ENDING BALANCE		
13	Current Year (line 4 minus line 10)	-

2020-2021 Unaudited Actuals (Entitlementer  
STATE AWARDS, REVENUES, AND EX  
SCHEDULE FOR CATEGORICALS SUB

STATE PROGRAM NAME						
STATE ID NUMBER	M & O		ADULTS IN CORR FAC	CalWorks For ROCP	Adult Ed CAEP	
RESOURCE CODE	8150		6015	6371	6391	
REVENUE OBJECT	8980	<b>SUBTOTAL</b>	8590	8590	8590	<b>SUBTOTAL</b>
LOCAL DESCRIPTION (if any)	FN 01/RS 8150	<b>FN 01</b>	FN 11/RS 6015	FN 11/RS 6371	FN 11/RS 6391	<b>FN 11</b>
<b>AWARD</b>						
1	a. Prior Year Restricted Ending Balance		5,421.44	9,810.88	65,096.58	<b>80,328.90</b>
2	a. Current Year Award	<b>6,361,395.36</b>		13,652.78	1,019,163.00	<b>1,032,815.78</b>
	b. Other Adjustments	<b>(93,428.00)</b>				<b>-</b>
	c. Adj Curr Yr Award (sum lines 2a through 2b)	<b>106,721,906.00</b>	-	13,652.78	1,019,163.00	<b>1,032,815.78</b>
3	Required Matching Funds/other	8,162,265.00				<b>-</b>
4	Total Available Award (sum lines 1, 2c, & 3)	<b>19,130,076.48</b>	5,421.44	23,463.66	1,084,259.58	<b>1,113,144.68</b>
<b>REVENUES</b>						
5	Cash Received in Current Year	<b>91,940,795.81</b>			849,302.50	<b>849,302.50</b>
6	Amounts Included in line 5 for Prior Year Adjustments	-				<b>-</b>
7	a) Accounts Receivable (line 2c minus lines 5 & 6)	-	-	13,652.78	169,860.50	<b>183,513.28</b>
	b) Non-current Accounts Receivable	-				<b>-</b>
	c) Current Accounts Receivable (7a minus line 7b)	<b>14,781,110.19</b>	-	13,652.78	169,860.50	<b>183,513.28</b>
8	Contributed Matching Funds	8,162,265.00				<b>-</b>
9	Total Available (sum of lines 5, 7c, & 8)	<b>19,130,076.48</b>	-	13,652.78	1,019,163.00	<b>1,032,815.78</b>
<b>EXPENDITURES</b>						
10	Donor Authorized Expenditures	8,162,265.00	5,421.44	23,463.66	1,062,276.86	<b>1,091,161.96</b>
11	Non Donor Authorized Expenditures	-				<b>-</b>
12	Total Expenditures (line 10 plus line 11)	<b>105,408,605.50</b>	5,421.44	23,463.66	1,062,276.86	<b>1,091,161.96</b>
<b>RESTRICTED ENDING BALANCE</b>						
13	Current Year (line 4 minus line 10)	-	-	-	21,982.72	<b>21,982.72</b>

2020-2021 Unaudited Actuals (Entitlementer  
STATE AWARDS, REVENUES, AND EX  
SCHEDULE FOR CATEGORICALS SUB

STATE PROGRAM NAME		PCA #10050			
	STATE ID NUMBER	CRRSA-ACT ONE TIME STIPEND	STATE PRESCHOOL RES.		
	RESOURCE CODE	5058	6130		
	REVENUE OBJECT	8290	8990	<b>SUBTOTAL</b>	<b>GRAND</b>
	LOCAL DESCRIPTION (if any)	FN12/ RS 5058	FN 12/ RS 6130	<b>FN 12</b>	<b>TOTAL</b>
<b>AWARD</b>					
1	a. Prior Year Restricted Ending Balance		431,523.35	<b>431,523.35</b>	<b>6,873,247.61</b>
2	a. Current Year Award	147,735.00	3,914.85	<b>151,649.85</b>	<b>107,999,799.63</b>
	b. Other Adjustments	-	(2,081.10)	<b>(2,081.10)</b>	<b>(95,509.10)</b>
	c. Adj Curr Yr Award (sum lines 2a through 2b)	147,735.00	1,833.75	<b>149,568.75</b>	<b>107,904,290.53</b>
3	Required Matching Funds/other			-	<b>19,130,076.48</b>
4	Total Available Award (sum lines 1, 2c, & 3)	147,735.00	433,357.10	<b>581,092.10</b>	<b>133,907,614.62</b>
<b>REVENUES</b>					
5	Cash Received in Current Year	147,735.00	1,833.75	<b>149,568.75</b>	<b>92,939,667.06</b>
6	Amounts Included in line 5 for Prior Year Adjustments			-	-
7	a) Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	<b>14,964,623.47</b>
	b) Non-current Accounts Receivable			-	-
	c) Current Accounts Receivable (7a minus line 7b)	-	-	-	<b>14,964,623.47</b>
8	Contributed Matching Funds			-	<b>19,130,076.48</b>
9	Total Available (sum of lines 5, 7c, & 8)	147,735.00	1,833.75	<b>149,568.75</b>	<b>127,034,367.01</b>
<b>EXPENDITURES</b>					
10	Donor Authorized Expenditures	-		-	<b>106,499,767.46</b>
11	Non Donor Authorized Expenditures			-	-
12	Total Expenditures (line 10 plus line 11)	-	-	-	<b>106,499,767.46</b>
<b>RESTRICTED ENDING BALANCE</b>					
13	Current Year (line 4 minus line 10)	147,735.00	433,357.10	<b>581,092.10</b>	<b>27,407,847.16</b>

2020-2021 Unaudited Actuals (Entitlements)  
 LOCAL AWARDS, REVENUES, AND EXPENDITURES -ALL FUNDS  
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

LOCAL PROGRAM NAME	DONATIONS	DNTN-Scholarship	DNTN-MUSD COUNSELOR	
	RS 9170	9175	RS 9176	RS 9176
RESOURCE CODE	8699	8699	8699	8699
REVENUE OBJECT				
LOCAL DESCRIPTION (if any)	TOTAL 9170		Site 400	Site 490
<b>AWARD</b>				
1.a. Prior Year Restricted Ending Balance	413,282.02	10,996.50	(0.02)	1,777.00
2.a. Current Year Award			260.60	1,090.00
b. Other Adjustments	190,924.42			
c. Adj Curr Yr Award (sum lines 2a & 2b)	190,924.42	-	260.60	1,090.00
3) Required Matching Funds/Other				
4) Total Available Award (sum lines 1c, 2c, & 3)	604,206.44	10,996.50	260.58	2,867.00
<b>REVENUES</b>				
5) Cash Received in Current Year	190,924.42		260.60	1,090.00
6) Amounts Included in line 5 for Prior Year Adjustments	-	-	-	-
7a) Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-
7b) Non-current Accounts Receivable	-	-	-	-
7c) Current Accounts Receivable (7a-7b)	-	-	-	-
8) Contributed Matching Funds	-	-	-	-
9) Total Available (sum of lines 5, 7c, & 8)	190,924.42	-	260.60	1,090.00
<b>EXPENDITURES</b>				
10) Donor Authorized Expenditures	147,188.85	10,296.50		1,050.00
11) Non Donor-Authorized Expenditures				
12) Total Expenditures (line 10 plus line 11)	147,188.85	10,296.50	-	1,050.00
<b>RESTRICTED ENDING BALANCE</b>				
13) Current Year (line 4 minus line 10)	457,017.59	700.00	260.58	1,817.00

2020-2021 Unaudited Actuals (Entitlements)  
 LOCAL AWARDS, REVENUES, AND EXPENDITURES -ALL FUNDS  
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

LOCAL PROGRAM NAME		DNTN-MUSD COUNS	Energy Grant	NAT'L UNIV	Local Projects
RESOURCE CODE	<i>RS 9176</i>	<i>RS 9176</i>	<i>RS 9201</i>	<i>RS 9550</i>	<i>RS 9610</i>
REVENUE OBJECT	8699	TOTAL	8699	8699	8671
LOCAL DESCRIPTION (if any)	Site 490 dept 7620		Site 490	RS 9550	RS 9610 site 490 dept 7390
<b>AWARD</b>					
1.a. Prior Year Restricted Ending Balance	-	1,776.98	<b>4,493.83</b>	<b>458.14</b>	<b>105.40</b>
2.a. Current Year Award	<b>640.00</b>	1,990.60			
b. Other Adjustments		-		300.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	640.00	1,990.60	-	300.00	-
3) Required Matching Funds/Other		-			
4) Total Available Award (sum lines 1c, 2c, & 3)	640.00	3,767.58	4,493.83	758.14	105.40
<b>REVENUES</b>					
5) Cash Received in Current Year	<b>640.00</b>	1,990.60		<b>300.00</b>	
6) Amounts Included in line 5 for Prior Year Adjustments		-	-		-
7a) Accounts Receivable (line 2c minus lines 5 & 6)		-	-	-	-
7b) Non-current Accounts Receivable		-	-	-	
7c) Current Accounts Receivable (7a-7b)		-	-	-	-
8) Contributed Matching Funds		-	-	-	-
9) Total Available (sum of lines 5, 7c, & 8)	640.00	1,990.60	-	300.00	-
<b>EXPENDITURES</b>					
10) Donor Authorized Expenditures		1,050.00	4,493.83		105.40
11) Non Donor-Authorized Expenditures		-			
12) Total Expenditures (line 10 plus line 11)	-	1,050.00	4,493.83	-	105.40
<b>RESTRICTED ENDING BALANCE</b>					
13) Current Year (line 4 minus line 10)	640.00	2,717.58	-	758.14	-

2020-2021 Unaudited Actuals (Entitlements)  
 LOCAL AWARDS, REVENUES, AND EXPENDITURES -ALL FUNDS  
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

LOCAL PROGRAM NAME	Fund 01
RESOURCE CODE	
REVENUE OBJECT	SUBTOTAL
LOCAL DESCRIPTION (if any)	FN 01
<b>AWARD</b>	
1.a. Prior Year Restricted Ending Balance	431,112.87
2.a. Current Year Award	1,990.60
b. Other Adjustments	191,224.42
c. Adj Curr Yr Award	-
(sum lines 2a & 2b)	193,215.02
3) Required Matching Funds/Other	-
4) Total Available Award (sum lines 1c, 2c, & 3)	624,327.89
<b>REVENUES</b>	
5) Cash Received in Current Year	193,215.02
6) Amounts Included in line 5 for Prior Year Adjustments	-
7a) Accounts Receivable	-
(line 2c minus lines 5 & 6)	-
7b) Non-current Accounts Receivable	-
7c) Current Accounts Receivable (7a-7b)	-
8) Contributed Matching Funds	-
9) Total Available (sum of lines 5, 7c, & 8)	193,215.02
<b>EXPENDITURES</b>	
10) Donor Authorized Expenditures	163,134.58
11) Non Donor-Authorized Expenditures	-
12) Total Expenditures (line 10 plus line 11)	163,134.58
<b>RESTRICTED ENDING BALANCE</b>	
13) Current Year (line 4 minus line 10)	461,193.31

2020-2021 Unaudited Actuals (Entitlements)

LOCAL AWARDS, REVENUES, AND EXPENDITURES -ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

LOCAL PROGRAM NAME	Jail Contract Local Resources	Adult Ed Programs Local Resources	Adult Ed Community Ed Fees
RESOURCE CODE	9010	9120	9136
REVENUE OBJECT	8690	8671	8671
LOCAL DESCRIPTION (if any)	DE 0000	DE 0000	DE 0000
<b>AWARD</b>			
1.a. Prior Year Restricted Ending Balance	-	74,215.23	1,603.21
2.a. Current Year Award	18,713.32	7,940.00	135.00
b. Other Adjustments		(707.22)	
c. Adj Curr Yr Award (sum lines 2a & 2b)	18,713.32	7,232.78	135.00
3) Required Matching Funds/Other	31,193.69		
4) Total Available Award (sum lines 1c, 2c, & 3)	49,907.01	81,448.01	1,738.21
<b>REVENUES</b>			
5) Cash Received in Current Year		7,940.00	135.00
6) Amounts Included in line 5 for Prior Year Adjustments	-	-	-
7a) Accounts Receivable (line 2c minus lines 5 & 6)	18,713.32	(707.22)	-
7b) Non-current Accounts Receivable	-	-	-
7c) Current Accounts Receivable (7a-7b)	18,713.32	(707.22)	-
8) Contributed Matching Funds	-		
9) Total Available (sum of lines 5, 7c, & 8)	18,713.32	7,232.78	135.00
<b>EXPENDITURES</b>			
10) Donor Authorized Expenditures	49,907.01	17,155.53	-
11) Non Donor-Authorized Expenditures			
12) Total Expenditures (line 10 plus line 11)	49,907.01	17,155.53	-
<b>RESTRICTED ENDING BALANCE</b>			
13) Current Year (line 4 minus line 10)	-	64,292.48	1,738.21

2020-2021 Unaudited Actuals (Entitlements)  
 LOCAL AWARDS, REVENUES, AND EXPENDITURES -ALL FUNDS  
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

LOCAL PROGRAM NAME	ADULT ED DONATIONS 9170 8699	ADULT ED DONATIONS 9170 8690/8699 DE7910-SMALL FRY	ADULT ED DONATIONS 9170 8690/8699 DE7980	ADULT ED DONATIONS 9170
RESOURCE CODE				
REVENUE OBJECT				
LOCAL DESCRIPTION (if any)	DONATIONS / DE 0000	FRY	DE7980	DONATIONS
<b>AWARD</b>				
1.a. Prior Year Restricted Ending Balance	319.94	1,429.83	316.03	2,065.80
2.a. Current Year Award			-	-
b. Other Adjustments				-
c. Adj Curr Yr Award (sum lines 2a & 2b)	-	-	-	-
3) Required Matching Funds/Other				-
4) Total Available Award (sum lines 1c, 2c, & 3)	319.94	1,429.83	316.03	2,065.80
<b>REVENUES</b>				
5) Cash Received in Current Year			-	-
6) Amounts Included in line 5 for Prior Year Adjustments	-	-	-	-
7a) Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-
7b) Non-current Accounts Receivable	-		-	-
7c) Current Accounts Receivable (7a-7b)	-	-	-	-
8) Contributed Matching Funds	-	-	-	-
9) Total Available (sum of lines 5, 7c, & 8)	-	-	-	-
<b>EXPENDITURES</b>				
10) Donor Authorized Expenditures				-
11) Non Donor-Authorized Expenditures				-
12) Total Expenditures (line 10 plus line 11)	-	-	-	-
<b>RESTRICTED ENDING BALANCE</b>				
13) Current Year (line 4 minus line 10)	319.94	1,429.83	316.03	2,065.80

2020-2021 Unaudited Actuals (Entitlements)  
 LOCAL AWARDS, REVENUES, AND EXPENDITURES -ALL FUNDS  
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

LOCAL PROGRAM NAME		
RESOURCE CODE		
REVENUE OBJECT	SUBTOTAL	GRAND
LOCAL DESCRIPTION (if any)	FN 11	TOTAL
<b>AWARD</b>		
1.a. Prior Year Restricted Ending Balance	77,884.24	508,997.11
2.a. Current Year Award	26,788.32	28,778.92
b. Other Adjustments	(707.22)	190,517.20
c. Adj Curr Yr Award (sum lines 2a & 2b)	-	
	26,081.10	219,296.12
3) Required Matching Funds/Other	31,193.69	31,193.69
4) Total Available Award (sum lines 1c, 2c, & 3)	-	
	135,159.03	759,486.92
<b>REVENUES</b>		
5) Cash Received in Current Year	8,075.00	201,290.02
6) Amounts Included in line 5 for Prior Year Adjustments	-	-
7a) Accounts Receivable (line 2c minus lines 5 & 6)	18,006.10	18,006.10
7b) Non-current Accounts Receivable	-	-
7c) Current Accounts Receivable (7a-7b)	18,006.10	18,006.10
8) Contributed Matching Funds	-	-
9) Total Available (sum of lines 5, 7c, & 8)	26,081.10	219,296.12
<b>EXPENDITURES</b>		
10) Donor Authorized Expenditures	67,062.54	230,197.12
11) Non Donor-Authorized Expenditures	-	-
12) Total Expenditures (line 10 plus line 11)	67,062.54	230,197.12
<b>RESTRICTED ENDING BALANCE</b>		
13) Current Year (line 4 minus line 10)	68,096.49	529,289.80

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	109,401,470.35	301	2,100.00	303	109,399,370.35	305	97,361.76		307	109,302,008.59	309
2000 - Classified Salaries	36,440,301.25	311	52,631.61	313	36,387,669.64	315	3,118,476.62		317	33,269,193.02	319
3000 - Employee Benefits	75,088,635.67	321	1,484,552.34	323	73,604,083.33	325	2,284,836.57		327	71,319,246.76	329
4000 - Books, Supplies Equip Replace. (6500)	21,065,819.54	331	362,656.90	333	20,703,162.64	335	2,460,139.58		337	18,243,023.06	339
5000 - Services. . . & 7300 - Indirect Costs	24,857,862.33	341	15,887.23	343	24,841,975.10	345	2,743,987.94		347	22,097,987.16	349
TOTAL					264,936,261.06	365			TOTAL	254,231,458.59	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. . . . .		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		114,310.80
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .		132,271,285.11
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. . . . .		52.03%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	52.03%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	2.97%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	254,231,458.59
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	7,550,674.32

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

Unaudited Actuals  
2020-21 Unaudited Actuals  
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	168,965,172.30	4,367,604.70	173,332,777.00	35,000,000.00	6,995,485.60	201,337,291.40	6,128,759.65
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	92,065,642.00	(4,265,642.00)	87,800,000.00		705,000.00	87,095,000.00	2,015,000.00
Capital Leases Payable	2,267,149.13	(1.17)	2,267,147.96		317,825.02	1,949,322.94	328,455.55
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	683,389.58	0.32	683,389.90	4,927,713.78	601,781.62	5,009,322.06	957,040.61
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	30,683,269.50	(5,814,387.00)	24,868,882.50	1,929,728.00	1,535,918.86	25,262,691.64	1,674,998.00
Compensated Absences Payable	785,958.64		785,958.64	70,271.00		856,229.64	
Governmental activities long-term liabilities	295,450,581.15	(5,712,425.15)	289,738,156.00	41,927,712.78	10,156,011.10	321,509,857.68	11,104,253.81
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	294,123,120.79
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	37,701,928.18
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	2,878.75
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	7,234,085.11
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	391,038.83
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	12,907,790.69
6. All Other Financing Uses	All	9100	7699	7,695.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				20,543,488.38
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				235,877,704.23

<b>Section II - Expenditures Per ADA</b>		<b>2020-21 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		19,382.24
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,169.79
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	227,909,577.32	11,760.65
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	227,909,577.32	11,760.65
B. Required effort (Line A.2 times 90%)	205,118,619.59	10,584.59
C. Current year expenditures (Line I.E and Line II.B)	235,877,704.23	12,169.79
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2019-20 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2019-20 Actual</b>			<b>2020-21 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	140,858,995.90		140,858,995.90			146,113,036.45
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	19,382.04		19,382.04			19,382.24
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2019-20</b>			<b>Adjustments to 2020-21</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2020-21 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2020-21 P2 Report</b>			<b>2021-22 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	19,382.24	0.00	19,382.24	19,382.24	0.00	19,382.24
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			19,382.24			19,382.24
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2020-21 Actual</b>			<b>2021-22 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	265,185.46		265,185.46	257,856.00		257,856.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	26,856,148.79		26,856,148.79	29,691,629.00		29,691,629.00
5. Unsecured Roll Taxes (Object 8042)	1,045,721.57		1,045,721.57	893,716.00		893,716.00
6. Prior Years' Taxes (Object 8043)	27,441.67		27,441.67	5,000.00		5,000.00
7. Supplemental Taxes (Object 8044)	621,498.91		621,498.91	800,000.00		800,000.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	(3,466,720.00)		(3,466,720.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1,784,432.58		1,784,432.58	225,339.00		225,339.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	30,600,428.98	0.00	30,600,428.98	28,406,820.00	0.00	28,406,820.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	30,600,428.98	0.00	30,600,428.98	28,406,820.00	0.00	28,406,820.00

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	200,432,285.00		200,432,285.00	223,468,551.00		223,468,551.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(95,475.00)		(95,475.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	200,336,810.00	0.00	200,336,810.00	223,468,551.00	0.00	223,468,551.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	311,346,729.93		311,346,729.93	352,470,533.00		352,470,533.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	148,885.37		148,885.37	400,000.00		400,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			140,858,995.90			146,113,036.45
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0000			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			146,113,036.45			154,485,313.44
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			30,600,428.98			28,406,820.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			2,325,868.80			2,325,868.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			115,512,607.47			126,078,493.44
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			115,512,607.47			126,078,493.44
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			69,904.38			175,516.32
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			30,670,333.36			28,582,336.32
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			115,442,703.09			125,902,977.12
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			30,670,333.36			
b. State Subventions (Line D8)			115,442,703.09			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			146,113,036.45			



**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 10,706,230.43
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 208,750,328.82

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.13%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. \_\_\_\_\_  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	9,191,084.19
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,555,637.54
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	51,475.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,448,137.03
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	18,858.09
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	15,265,191.85
9. Carry-Forward Adjustment (Part IV, Line F)	1,499,380.13
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	16,764,571.98

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	153,829,411.85
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	29,648,551.66
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	29,448,540.09
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,875,873.13
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,878.75
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	173,634.12
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,461,931.27
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	982,638.43
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	732,598.62
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	26,780,654.91
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	348,745.96
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	352,187.59
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,498,321.52
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,634,593.06
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	7,090,553.07
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	259,861,114.03

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

<b>(For information only - not for use when claiming/recovering indirect costs)</b> (Line A8 divided by Line B19)	5.87%
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**D. Preliminary Proposed Indirect Cost Rate**

<b>(For final approved fixed-with-carry-forward rate for use in 2022-23 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a>)</b> (Line A10 divided by Line B19)	6.45%
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**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>15,265,191.85</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(1,058,603.24)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.89%) times Part III, Line B19); zero if negative	<u>1,499,380.13</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.89%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.89%) times Part III, Line B19); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>1,499,380.13</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>1,499,380.13</u>

Approved indirect cost rate: 4.89%  
Highest rate used in any program: 4.89%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	6,834,836.81	334,223.52	4.89%
01	3060	383,604.65	18,758.27	4.89%
01	3061	52,171.69	2,551.20	4.89%
01	3182	226,364.53	11,069.23	4.89%
01	3210	3,089,759.08	151,089.22	4.89%
01	3212	2,232.00	109.14	4.89%
01	3215	77,622.74	3,795.75	4.89%
01	3220	17,514,060.21	(42,029.44)	-0.24%
01	3310	986,264.66	48,228.34	4.89%
01	3311	13,910.75	680.25	4.89%
01	3550	231,583.56	11,324.44	4.89%
01	4035	447,816.36	21,898.22	4.89%
01	4124	529,931.14	24,049.47	4.54%
01	4127	990,743.70	48,447.37	4.89%
01	4201	17,702.59	865.66	4.89%
01	4203	367,019.71	9,252.79	2.52%
01	5810	704,937.68	34,471.56	4.89%
01	6010	371,253.50	17,507.90	4.72%
01	6387	260,498.12	12,244.51	4.70%
01	6388	116,678.38	4,667.14	4.00%
01	7085	136,840.06	6,691.48	4.89%
01	7311	37,597.77	1,838.53	4.89%
01	7388	315,343.47	15,420.29	4.89%
01	7420	1,696,233.21	82,945.81	4.89%
01	7422	3,743,046.04	183,034.95	4.89%
01	7510	247,160.00	12,086.12	4.89%
01	8150	5,675,419.29	277,528.00	4.89%
12	6105	2,564,586.92	125,408.30	4.89%
12	6127	6,262.14	306.22	4.89%
13	5310	13,505,278.50	658,477.99	4.88%

Unaudited Actuals  
2020-21 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	4,337,107.75		793,577.09	5,130,684.84
2. State Lottery Revenue	8560	3,319,330.00		1,403,857.00	4,723,187.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		7,656,437.75	0.00	2,197,434.09	9,853,871.84
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	182,447.53		736,744.58	919,192.11
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	20,521.99			20,521.99
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			28,705.30	28,705.30
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		202,969.52	0.00	765,449.88	968,419.40
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	7,453,468.23	0.00	1,431,984.21	8,885,452.44
<b>D. COMMENTS:</b>					
Purchased instructional materials that were web based					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Unaudited Actuals  
2020-21  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	2,069,875.46	47,330.01	29,011.70	9,253,401.58	25,890,092.93	367,604.05	6,807,623.78
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten	1.60	1.60	1.60	1.60			35.00
1110 Regular Education, K-12	721.80	721.80	721.80	721.80	1,890.00	1,890.00	3,946.00
3100 Alternative Schools							
3200 Continuation Schools	11.00	11.00	11.00	11.00	6.25	6.25	20.00
3300 Independent Study Centers	8.00	8.00	8.00	8.00			10.00
3400 Opportunity Schools							
3550 Community Day Schools	4.00	4.00	4.00	4.00	22.81	22.81	25.00
3700 Specialized Secondary Programs							
3800 Career Technical Education	44.00	44.00	44.00	44.00			
4110 Regular Education, Adult	1.00	1.00	1.00	1.00			
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	94.40	94.40	94.40	94.40			288.00
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	18.60	18.60	18.60	18.60			
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	904.40	904.40	904.40	904.40	1,919.06	1,919.06	4,324.00

Unaudited Actuals  
2020-21  
General Fund and Charter Schools Funds  
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	375,032.70	75,270.74	450,303.44	34,096.78		484,400.22
1110	Regular Education, K-12	170,313,604.30	41,170,603.92	211,484,208.22	16,013,491.62		227,497,699.84
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	2,266,388.46	255,654.58	2,522,043.04	190,967.99		2,713,011.03
3300	Independent Study Centers	1,762,524.87	116,580.77	1,879,105.64	142,285.06		2,021,390.70
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	932,106.98	401,877.72	1,333,984.70	101,008.74		1,434,993.44
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	7,732,311.15	554,603.29	8,286,914.44	627,481.53		8,914,395.97
4110	Regular Education, Adult	110,687.30	12,604.62	123,291.92	9,335.61		132,627.53
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	454,063.34	0.00	454,063.34	34,381.48		488,444.82
5000-5999	Special Education	25,011,654.55	1,643,297.92	26,654,952.47	2,018,301.33		28,673,253.80
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	13,819.01	0.00	13,819.01	1,046.37		14,865.38
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					430,366.24	430,366.24
----	Enterprise					173,634.12	173,634.12
----	Facilities Acquisition & Construction					2,856,948.01	2,856,948.01
----	Other Outgo					17,483,065.59	17,483,065.59
<b>Other Funds</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		234,445.94	234,445.94	1,353,770.67		1,588,216.61
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(784,192.51)		(784,192.51)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	208,972,192.66	44,464,939.50	253,437,132.16	19,741,974.67	20,944,013.96	294,123,120.79

Unaudited Actuals  
2020-21  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	356,567.72	17,394.28	0.00	0.00	1,070.70	0.00	0.00			0.00	0.00	375,032.70
1110	Regular Education, K-12	129,205,748.91	6,054,175.56	2,914,452.67	16,351,759.62	9,182,497.78	0.00	4,038,670.64			2,566,299.12	0.00	170,313,604.30
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,644,585.63	0.00	42.99	301,035.00	253,238.84	0.00	0.00			67,486.00	0.00	2,266,388.46
3300	Independent Study Centers	1,155,735.90	0.00	1,352.44	322,749.98	211,533.85	0.00	0.00			71,152.70	0.00	1,762,524.87
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	468,865.62	0.00	0.00	244,605.24	135,216.56	0.00	0.00			83,419.56	0.00	932,106.98
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	7,107,532.45	535,440.73	0.00	4,939.44	0.00	0.00	0.00			84,398.53	0.00	7,732,311.15
4110	Regular Education, Adult	24,807.15	0.00	0.00	85,880.15	0.00	0.00	0.00			0.00	0.00	110,687.30
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	83,343.14	261,430.75	522.47	0.00	108,766.98	0.00	0.00			0.00	0.00	454,063.34
5000-5999	Special Education	18,833,251.32	852,251.62	0.00	38,692.19	4,269,391.86	1,018,067.56	0.00			0.00	0.00	25,011,654.55
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	2,878.75	0.00	10,940.26	0.00	13,819.01
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		158,880,437.84	7,720,692.94	2,916,370.57	17,349,661.62	14,161,716.57	1,018,067.56	4,038,670.64	2,878.75	0.00	2,883,696.17	0.00	208,972,192.66

\* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals  
2020-21  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	20,167.40	0.00	55,103.34	75,270.74
1110	Regular Education, K-12	9,098,015.06	25,860,081.13	6,212,507.73	41,170,603.92
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	138,650.82	85,516.14	31,487.62	255,654.58
3300	Independent Study Centers	100,836.96	0.00	15,743.81	116,580.77
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	50,418.48	312,099.71	39,359.53	401,877.72
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	554,603.29	0.00	0.00	554,603.29
4110	Regular Education, Adult	12,604.62	0.00	0.00	12,604.62
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,189,876.17	0.00	453,421.75	1,643,297.92
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	234,445.94	0.00	0.00	234,445.94
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		11,399,618.74	26,257,696.98	6,807,623.78	44,464,939.50

Unaudited Actuals  
2020-21  
Program Cost Report  
Schedule of Central Administration Costs (CAC)

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	2,518,710.51
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	51,475.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	10,267,736.12
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	7,688,245.54
5	Total Central Administration Costs in General Fund and Charter Schools Funds	20,526,167.17
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	208,972,192.66
2	Total Allocated Costs (from Form PCR, Column 2, Total)	44,464,939.50
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	253,437,132.16
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,498,321.52
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,634,593.06
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	13,511,383.58
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	17,644,298.16
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		271,081,430.32
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		7.57%

Unaudited Actuals  
2020-21  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	430,366.24				430,366.24
Enterprise (Objects 1000-5999, 6400, and 6500)		173,634.12			173,634.12
Facilities Acquisition & Construction (Objects 1000-6500)			2,856,948.01		2,856,948.01
Other Outgo (Objects 1000-7999)				17,483,065.59	17,483,065.59
<b>Total Other Costs</b>	430,366.24	173,634.12	2,856,948.01	17,483,065.59	20,944,013.96

Unaudited Actuals  
2020-21 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(52,744.97)	0.00	(784,192.51)				
Other Sources/Uses Detail					91,566.39	12,907,790.69		
Fund Reconciliation							534,814.03	247,501.88
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							30.47	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	1,438.80	0.00	0.00	0.00				
Other Sources/Uses Detail					31,193.69	0.00		
Fund Reconciliation							32,559.91	533,646.35
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	12,055.93	0.00	125,714.52	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,079.33
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	39,250.24	0.00	658,477.99	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	88.35
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,275,729.39		
Fund Reconciliation							0.00	622,784.34
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							7,015.41	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					11,000,000.00	0.00		
Fund Reconciliation							207,926.56	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,060,760.00	0.00		
Fund Reconciliation							622,784.34	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals  
2020-21 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	30.47
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>52,744.97</b>	<b>(52,744.97)</b>	<b>784,192.51</b>	<b>(784,192.51)</b>	<b>14,183,520.08</b>	<b>14,183,520.08</b>	<b>1,405,130.72</b>	<b>1,405,130.72</b>

Unaudited Actuals  
Special Education Maintenance of Effort  
2020-21 Actual vs. Actual Comparison Year  
2020-21 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
<b>UNDUPLICATED PUPIL COUNT</b>									1,704	
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	10,994,588.32		10,994,588.32	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	4,401,780.99		4,401,780.99	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	9,050,192.64		9,050,192.64	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	264,669.63		264,669.63	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	288,979.64		288,979.64	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	11,518.69		11,518.69	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	25,011,729.91	0.00	25,011,729.91	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	48,908.59		48,908.59	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
PCRA	Program Cost Report Allocations	1,643,297.92							1,643,297.92	
	Total Indirect Costs and PCR Allocations	1,643,297.92	0.00	0.00	0.00	0.00	48,908.59	0.00	1,692,206.51	
	<b>TOTAL COSTS</b>	1,643,297.92	0.00	0.00	0.00	0.00	25,060,638.50	0.00	26,703,936.42	
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,119,200.50		1,119,200.50	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	69,775.22		69,775.22	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	383,230.82		383,230.82	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	87,813.81		87,813.81	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	182,761.80		182,761.80	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,842,782.15	0.00	1,842,782.15	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	48,908.59		48,908.59	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	48,908.59	0.00	48,908.59	
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00	0.00	1,891,690.74	0.00	1,891,690.74	
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	<b>TOTAL COSTS</b>									1,891,690.74

Unaudited Actuals  
Special Education Maintenance of Effort  
2020-21 Actual vs. Actual Comparison Year  
2020-21 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	9,875,387.82		9,875,387.82
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	4,332,005.77		4,332,005.77
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	8,666,961.82		8,666,961.82
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	176,855.82		176,855.82
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	106,217.84		106,217.84
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	11,518.69		11,518.69
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	23,168,947.76	0.00	23,168,947.76
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,643,297.92							1,643,297.92
	Total Indirect Costs and PCR Allocations	1,643,297.92	0.00	0.00	0.00	0.00	0.00	0.00	1,643,297.92
	TOTAL BEFORE OBJECT 8980	1,643,297.92	0.00	0.00	0.00	0.00	23,168,947.76	0.00	24,812,245.68
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								24,812,245.68
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	3,295,361.19		3,295,361.19
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,640,527.55		1,640,527.55
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	2,573,969.63		2,573,969.63
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	86,654.43		86,654.43
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	415.00		415.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	6,300.00		6,300.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	7,603,227.80	0.00	7,603,227.80
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	7,603,227.80	0.00	7,603,227.80
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								10,967,811.48
	TOTAL COSTS								18,571,039.28

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

<b>2019-20 Expenditures</b>	<b>A. State and Local</b>	<b>B. Local Only</b>
1. Enter Total Costs amounts from the 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	21,499,566.93	16,290,273.79
2. Enter audit adjustments of 2019-20 special education expenditures from SACS2021ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
_____		
_____		
_____		
3. Enter restatements of 2020-21 special education beginning fund balances from SACS2021ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
_____		
_____		
_____		
4. Enter any other adjustments, not included in Line 1 (explain below)		
_____		
_____		
_____		
5. 2019-20 Expenditures, Adjusted for 2020-21 MOE Calculation (Sum lines 1 through 4)	21,499,566.93	16,290,273.79
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet	<u>1,673.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)	_____	
_____		
_____		
_____		
3. 2019-20 Unduplicated Pupil Count, Adjusted for 2020-21 MOE Calculation (Line C1 plus Line C2)	1,673.00	

**SELPA:** Madera/Mariposa (AB)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2020-21 Expenditures by LEA (LE-CY) and the 2019-20 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2020-21 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2020-21 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total exempt reductions</b>	<u>0.00</u>	<u>0.00</u>

**SELPA:** Madera/Mariposa (AB)

**SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>0.00 (b)</u>	

**If (b) is greater than (a).**

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) \_\_\_\_\_ (c)

Available for MOE reduction.  
(line (a) minus line (c), zero if negative) \_\_\_\_\_ 0.00 (d)

Enter portion used to reduce MOE requirement  
(cannot exceed line (d), Available for MOE reduction). \_\_\_\_\_

**If (b) is less than (a).**

Enter portion used to reduce MOE requirement  
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). \_\_\_\_\_ (e) \_\_\_\_\_

Available to set aside for EIS  
(line (b) minus line (e), zero if negative) \_\_\_\_\_ 0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:


SELPA: Madera/Mariposa (AB)

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2020-21	Actual Expenditures Comparison Year FY 2019-20	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	26,703,936.42		
b. Less: Expenditures paid from federal sources	1,891,690.74		
c. Expenditures paid from state and local sources	24,812,245.68	21,499,566.93	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		21,499,566.93	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	24,812,245.68	21,499,566.93	3,312,678.75

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

	Actual FY 2020-21	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	26,703,936.42		
b. Less: Expenditures paid from federal sources	1,891,690.74		
c. Expenditures paid from state and local sources	24,812,245.68	21,499,566.93	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		21,499,566.93	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	24,812,245.68	21,499,566.93	
d. Special education unduplicated pupil count	1,704	1,673	
e. Per capita state and local expenditures (A2c/A2d)	14,561.18	12,850.91	1,710.27

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

**SELPA:** Madera/Mariposa (AB)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Actual FY 2020-21	Comparison Year FY 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	18,571,039.28	16,290,273.79	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		16,290,273.79	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	18,571,039.28	16,290,273.79	2,280,765.49

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

	Actual FY 2020-21	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	18,571,039.28	16,290,273.79	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		16,290,273.79	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	18,571,039.28	16,290,273.79	
b. Special education unduplicated pupil count	1,704	1,960	
c. Per capita local expenditures (B2a/B2b)	10,898.50	8,311.36	2,587.14

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

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Title

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Unaudited Actuals  
Special Education Maintenance of Effort  
2021-22 Budget vs. Actual Comparison Year  
2021-22 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									1,704
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	11,645,703.00		11,645,703.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	4,965,676.00		4,965,676.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	10,140,785.00		10,140,785.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	46,289.00		46,289.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	305,195.00		305,195.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	27,103,648.00	0.00	27,103,648.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	38,190.00		38,190.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	38,190.00	0.00	38,190.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	27,141,838.00	0.00	27,141,838.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	10,713,684.00		10,713,684.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	4,779,285.00		4,779,285.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	9,639,876.00		9,639,876.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	95,202.00		95,202.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	305,195.00		305,195.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	25,533,242.00	0.00	25,533,242.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	25,533,242.00	0.00	25,533,242.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								25,533,242.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	3,643,316.00		3,643,316.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,751,098.00		1,751,098.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	2,795,260.00		2,795,260.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	15,500.00		15,500.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	180,750.00		180,750.00	
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	8,385,924.00	0.00	8,385,924.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	8,385,924.00	0.00	8,385,924.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									11,822,402.00
	TOTAL COSTS									20,208,326.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								1,704
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	10,994,588.32		10,994,588.32
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	4,401,780.99		4,401,780.99
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	9,050,192.64		9,050,192.64
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	264,669.63		264,669.63
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	288,979.64		288,979.64
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	11,518.69		11,518.69
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	25,011,729.91	0.00	25,011,729.91
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	48,908.59		48,908.59
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,643,297.92							1,643,297.92
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	48,908.59	0.00	48,908.59
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	25,060,638.50	0.00	25,060,638.50
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,119,200.50		1,119,200.50
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	69,775.22		69,775.22
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	383,230.82		383,230.82
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	87,813.81		87,813.81
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	182,761.80		182,761.80
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,842,782.15	0.00	1,842,782.15
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	48,908.59		48,908.59
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	48,908.59	0.00	48,908.59
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,891,690.74	0.00	1,891,690.74
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								1,891,690.74

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	9,875,387.82		9,875,387.82
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	4,332,005.77		4,332,005.77
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	8,666,961.82		8,666,961.82
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	176,855.82		176,855.82
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	106,217.84		106,217.84
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	11,518.69		11,518.69
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	23,168,947.76	0.00	23,168,947.76
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,643,297.92							1,643,297.92
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	23,168,947.76	0.00	23,168,947.76
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								23,168,947.76
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	3,295,361.19		3,295,361.19
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,640,527.55		1,640,527.55
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	2,573,969.63		2,573,969.63
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	86,654.43		86,654.43
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	415.00		415.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	6,300.00		6,300.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	7,603,227.80	0.00	7,603,227.80
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	7,603,227.80	0.00	7,603,227.80
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								10,967,811.48
	TOTAL COSTS								18,571,039.28

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

**SELPA:** Madera/Mariposa (AB)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2021-22 Budget by LEA (LB-B) and the 2020-21 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2021-22 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2021-22 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total exempt reductions</b>	<b>0.00</b>	<b>0.00</b>

**SELPA:** Madera/Mariposa (AB)

**SECTION 2**

**Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Increase in funding (if difference is positive)	_____ 0.00	
Maximum available for MOE reduction (50% of increase in funding)	_____ 0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	_____ 0.00 (b)	

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____ (c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	_____ 0.00 (d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____ (e)	_____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	_____ 0.00 (f)	

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:		

**SELPA:** Madera/Mariposa (AB)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Budgeted Amounts (LB-B Worksheet) FY 2021-22</b>	<b>Actual Expenditures Comparison Year FY 2020-21</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	27,141,838.00		
b. Less: Expenditures paid from federal sources	1,608,596.00		
c. Expenditures paid from state and local sources	25,533,242.00	24,812,245.68	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		24,812,245.68	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	25,533,242.00	24,812,245.68	720,996.32

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

	<b>Budgeted Amounts FY 2021-22</b>	<b>Comparison Year FY 2020-21</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	27,141,838.00		
b. Less: Expenditures paid from federal sources	1,608,596.00		
c. Expenditures paid from state and local sources	25,533,242.00	24,812,245.68	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		24,812,245.68	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	25,533,242.00	24,812,245.68	
d. Special education unduplicated pupil count	1704	1618	
e. Per capita state and local expenditures (A2c/A2d)	14,984.30	15,335.13	(350.83)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

**SELPA:** Madera/Mariposa (AB)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Budget FY 2021-22	Comparison Year FY 2020-21	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	20,208,326.00	19,457,599.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		19,457,599.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>20,208,326.00</u>	<u>19,457,599.00</u>	<u>750,727.00</u>

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

	Budget FY 2021-22	Comparison Year FY 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	20,208,326.00	18,571,039.28	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		18,571,039.28	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>20,208,326.00</u>	<u>18,571,039.28</u>	
b. Special education unduplicated pupil count	<u>1,704</u>	<u>1,618</u>	
c. Per capita local expenditures (B2a/B2b)	<u>11,859.35</u>	<u>11,477.77</u>	<u>381.58</u>

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

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