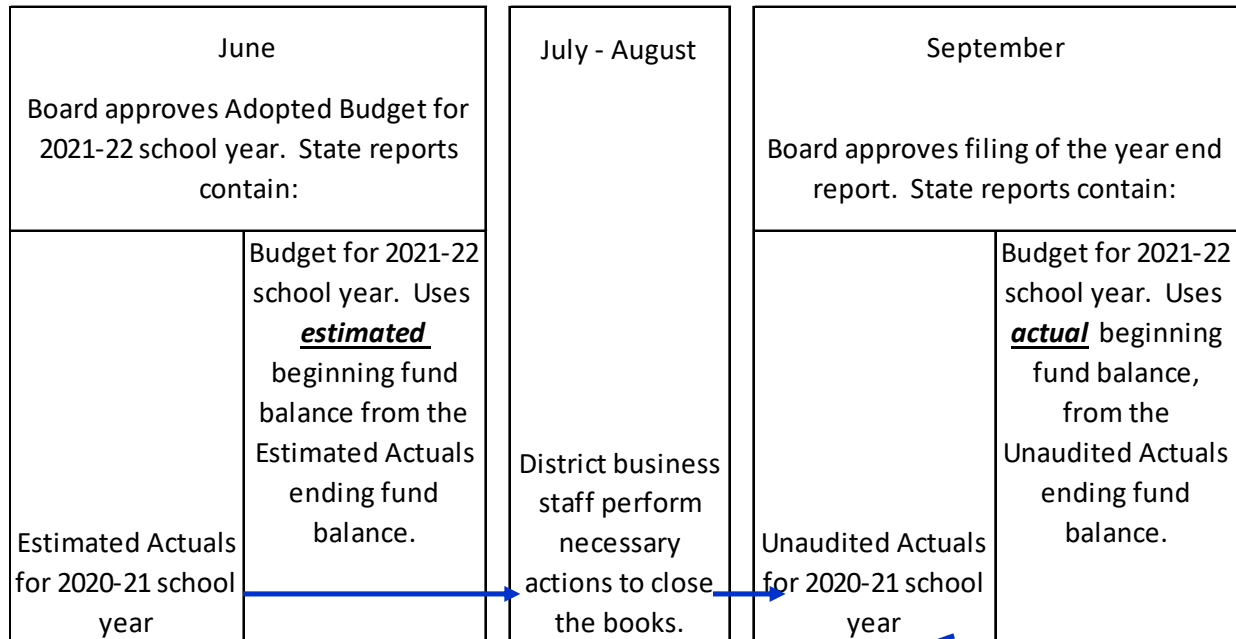


**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT**  
**2020-21 UNAUDITED ACTUALS**  
**Summary of Changes since Budget Adoption – General Fund**

As the District closes its books for 2020-21 and prepares the required state reporting forms, note that they also contain budget information. The relationship of the year-end report to the District's Adopted Budget report, and the process used, is illustrated in the graphic below:

**The relationship of Estimated Actuals, Adopted Budget, and Unaudited Actuals**



Ending fund balance as estimated at adoption is reconciled to ending fund balance as of year end by analysing the changes in major categories between the Estimated Actuals report presented at adoption, vs the Unaudited Actuals report presented at year end.

Year-end closing is an appropriate time to reflect upon some of the significant financial events of the past year, and to summarize all of the changes that have resulted in closing the year with a total ending fund balance of \$40.4 million. Significant changes in revenues and expenditures which occurred between the time the District presented estimated actuals with the 2021-22 Adopted Budget, and this Unaudited Actuals Year-End report, are discussed on the following pages.

## COMPONENTS OF THE GENERAL FUND ENDING BALANCE

The table below details the components of the District's General Fund ending balance for the year ended June 30, 2021:

		20-21 Unaudited Actuals	20-21 Estimated Actuals as of 21-22 Budget Adoption	Difference
<b>ENDING FUND BALANCE</b>		40,425,612	31,314,151	9,111,461
Components of Ending Fund Balance				
Nonspendable				
Revolving Cash		15,000	15,000	
Stores		182,323	138,942	
Prepaid Expenses		11,195	21,944	
Subtotal Nonspendable Amounts		208,518	175,886	32,632
Assignments				
Site/Department Carryovers		969,340		
Unexpended 15-16 1-Time \$				
Instructional Materials		970,853		
Site Allocations		17,968		
Career Tech Ed unexpended funds				
Facilities Program Grant cycle 4 & 6		1,549,467		
2019-20 LCAP Goal 3 - equipment & capital outlay		527,721		
2020-21 LCAP Goal 3 - equipment & capital outlay		628,669		
Other unexpended capital outlay				
Technology		457,216		
Maintenance & operations equipment		330,306		
Bus on order, not received by yr end		193,622		
MAA carryover		337,995		
AP Test		170,804		
Misc grants and donations		110,271		
Certificated Medical Savings		1,233,185	712,059	
Subtotal Assignments and Carryovers		7,497,417	712,059	6,785,358
Categorical programs restricted ending balances				
Prop 39 California Clean Energy		146,305		
Prop 20 Lottery Instructional Materials		1,208,905		
Mental Health Services		3,364		
Classified School Emp Prof Dev Blk Grant		60,104		
Expanded Learning Opportunities Grant		3,608,956	6,880,000	
Expanded Learning Opportunities (Para Professional training)		675,422	690,000	
LEA Medi-Cal Billing Option		50,394	33,517	
Misc locally restricted grants & donations		558,558		
Subtotal Categorical restricted ending balances		6,312,006	7,603,517	(1,291,511)
Reserve for Economic Uncertainties (3% minimum)		3,673,024	4,272,406	(599,382)
<b>TOTAL DESIGNATIONS AND RESERVATIONS</b>		17,690,966	12,763,868	4,927,098
<b>ENDING AVAILABLE UNAPPROPRIATED FUND BALANCE</b>		22,734,647	18,550,283	4,184,363

## **The District's General Fund Ending Balance**

The general fund actual ending fund balance, before required deductions and reservations, \$40.4 million. After taking into account the various reservations and designations noted on the previous page, the District's **available** unappropriated ending fund balance is \$22.7 million, an **increase** of \$4,184,363 from what was projected at the time the District adopted its 2021-22 budget. This increase is due primarily to the following major items of change:

### **REVENUES**

- LCFF revenues
  - Base grant, decrease in funded ADA \$ <269,931>
  - Supplemental/concentration, increase in UPP 0.89% 434,430
  - Prior yr adjustment related to in-lieu property taxes 625,684
- State revenues – Lottery based on 4<sup>th</sup> qtr estimate from State Controller's Office (unrestricted) 247,507
- State revenues – assessment (student testing) apportionment 6,163
- Local revenues
  - Interest income, net of adjustment for estimated fair value of cash in county treasury <145,112>
  - STRS DBS refund 166,419
  - Other miscellaneous income (including MAA, misc donations, equipment auction, bus charging station grant) 36,089

**TOTAL UNRESTRICTED REVENUE INCREASES** **\$ 1,101,249**

All of the revenue items noted above are considered to be one-time in nature.

### **EXPENDITURES**

Expenditure <increases> / decreases consist of the following:

- LCAP expenditures lower as of year-end than the estimated actuals less CTE carryover assigned funds \$ 2,120,169
- Utilities – Gas, electric, water, waste, recycle, phone & internet 324,835
- Salary & statutory benefit savings (many under-expended items for extra hours, subs, summer school, overtime) net of one time off schedule payment for all employees made in May 344,221
- Decreased fuel usage 49,250
- Decrease in the credit for indirect costs charged to restricted programs (due to expenditure decreases) and cafeteria fund (exclude food costs from the indirect calculation) <548,436>

**TOTAL UNRESTRICTED EXPENDITURE DECREASES** **\$ 2,290,039**

## CONTRIBUTIONS

Contributions represent the amount of unrestricted funds the District must transfer ("contribute") to restricted programs where expenditures are greater than the revenue sources that support them. These programs are Special Education, Migrant and Routine Restricted Maintenance. Maintenance accounts for \$70,486 of the decrease. The balance comes from Special Education programs and is a combination of increased revenues through the SELPA funding model as well as less expenses than were budgeted.

**\$ 747,451**

## OTHER FUND BALANCE COMPONENTS

- |  |                |
|--|----------------|
| ➤ Non-spendable items (revolving cash, prepaid expenses, stores) increased | \$ <32,632>    |
| ➤ Increase in assigned amount for certificated health benefit savings      | <521,126>      |
| ➤ Decrease in reserve for economic uncertainty (3%)                        | <u>599,382</u> |

**TOTAL OTHER FUND BALANCE COMPONENTS (net decrease which equals an increase in ending fund balance)**

**\$ 45,624**

## NET EFFECT ON FUND BALANCE

- |   |               |
|---|---------------|
| ➤ Revenue increases                             | \$ 1,101,249  |
| ➤ Expenditure decreases                         | 2,290,039     |
| ➤ Contribution to restricted programs decrease  | 747,451       |
| ➤ Net decrease in other fund balance components | <u>45,624</u> |

**TOTAL CHANGE TO UNAPPROPRIATED UNDESIGNATED FUND BALANCE AFTER ALL OTHER DESIGNATIONS AND ASSIGNMENTS**

**\$ 4,184,363**



## **CLOSING THOUGHTS**

The 2020-21 school year marks the eighth year of education being distributed through the Local Control Funding Formula ("LCFF"). As of budget adoption for the 2020-21 year, the impact of the coronavirus was beginning to be felt. As a consequence of that, guidance to Districts was that they not budget for ADA growth because the State wasn't going to fund it. Ultimately, passage of SB 820 did result in the District being funded for ADA growth. Districts with high percentages of economically disadvantaged students, foster youth, and English learners receive increased funding under LCFF to be able to increase or improve services for those student groups. The District's percentage of enrollment in the targeted student populations in excess of 75% means supplemental and concentration grant funding of \$19 million. These dollars are accounted for in the District's LCAP plan.

During the 2021-22 year, it is expected that the conditions to trigger a "hard cap" will be met by the State, meaning that in the 2022-23 year, districts will need to spend down or commit funds so that their combined unrestricted assigned and unassigned amounts are equal to or less than the 10% cap. The unrestricted assigned and unassigned amounts are the combined totals from the General Fund and the Special Reserve Fund for Non-Capital Outlay (Fund 17). For the 2020-21 year, those amounts total \$37.4 million, equaling 31% of General Fund expenditures.

The coronavirus pandemic continues to impact everyday life in the country, although to this date a prolonged economic slowdown has been avoided. When May arrived, and the Governor published his Revised budget for the coming year, Districts learned that the deferrals of state aid, proposed to be paid back over several months stretching into November, would instead all be paid by August.

Additionally, there has been support from the Federal and State government to mitigate the impacts of the coronavirus. This has provided funding for a wide spectrum of needs: safe and clean facilities, distance learning, increased learning opportunities for students, and a return to in person instruction. In total, Federal and State award amounts for Covid-relief measures totals more than \$21 million for the 2020-21 year. Of the total award, \$10.7 million remains to be spent during 2021-22. And as was noted in the District's 45-day Revised Budget for 2021-22, a third round of Federal funding has been announced, in the amount of \$9.8 million.

The march of increasing STRS and PERS rates continues. After some "buy down" support during the 2020-21 year, the STRS rate increases from 16.15% in 2020-21 to 16.92% in 2021-22. PERS goes from 20.7% to 22.91% respectively.


The next stage of budget and financial reporting will be the District's 1<sup>st</sup> Interim Revised Budget which will be brought to the Board in December. By that time, we will know if California will have a new Governor, or not. At that time, all of the carryovers of unexpended funds noted above of \$6.2 million will be included in the Budget.

Concurrent with work on the District's next revised budget will be a second remote/virtual/zoom visit from the auditors to wrap up their work on the District's 2020-21 financial statements. Their report should be brought to the Board in January.

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: Sep 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:

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E-mail Address

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)	50.96%
	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.	\$0.00
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	\$64,276,545.30
	Appropriations Subject to Limit	\$64,276,545.30
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	5.62%

1/15/2021

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	101,522,355.92	2,166,868.00	103,689,223.92	110,415,982.00	2,125,555.00	112,541,537.00	8.5%
2) Federal Revenue		8100-8299	420.97	13,026,097.60	13,026,518.57	0.00	14,344,845.00	14,344,845.00	10.1%
3) Other State Revenue		8300-8599	2,032,661.87	12,247,101.88	14,279,763.75	1,924,546.00	9,541,724.81	11,466,270.81	-19.7%
4) Other Local Revenue		8600-8799	1,095,013.84	4,684,698.91	5,779,712.75	845,692.00	4,314,701.00	5,160,393.00	-10.7%
5) TOTAL, REVENUES			104,650,452.60	32,124,766.39	136,775,218.99	113,186,220.00	30,326,825.81	143,513,045.81	4.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	38,882,557.21	7,748,302.49	46,630,859.70	42,506,733.76	10,150,546.84	52,657,280.60	12.9%
2) Classified Salaries		2000-2999	12,736,318.71	5,157,645.95	17,893,964.66	14,333,562.95	5,691,882.13	20,025,445.08	11.9%
3) Employee Benefits		3000-3999	17,682,814.62	8,638,648.03	26,321,462.65	20,707,416.68	9,779,697.01	30,487,113.69	15.8%
4) Books and Supplies		4000-4999	4,438,282.68	8,152,850.03	12,591,132.71	6,495,327.04	11,733,304.29	18,228,631.33	44.8%
5) Services and Other Operating Expenditures		5000-5999	7,348,416.99	3,173,962.34	10,522,379.33	9,745,372.24	2,141,955.95	11,887,328.19	13.0%
6) Capital Outlay		6000-6999	2,297,517.29	1,071,301.21	3,368,818.50	3,691,668.93	338,800.00	4,030,468.93	19.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	704,610.76	2,798,947.06	3,503,557.82	729,050.00	2,639,051.00	3,368,101.00	-3.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,013,011.40)	941,796.35	(71,215.05)	(1,548,087.90)	1,457,678.70	(90,409.20)	27.0%
9) TOTAL, EXPENDITURES			83,077,506.86	37,683,453.46	120,760,960.32	96,661,043.70	43,932,915.92	140,593,959.62	16.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			21,572,945.74	(5,558,687.07)	16,014,258.67	16,525,176.30	(13,606,090.11)	2,919,086.19	-81.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	402,804.00	0.00	402,804.00	403,000.00	0.00	403,000.00	0.0%
b) Transfers Out		7600-7629	1,298,154.00	375,000.00	1,673,154.00	0.00	375,000.00	375,000.00	-77.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(10,444,638.72)	10,444,638.72	0.00	(12,237,702.48)	12,237,702.48	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,339,988.72)	10,069,638.72	(1,270,350.00)	(11,834,702.48)	11,862,702.48	28,000.00	-102.2%

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>			10,232,957.02	4,510,951.65	14,743,908.67	4,690,473.82	(1,743,387.63)	2,947,086.19	-80.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,880,648.94	1,592,064.25	25,472,713.19	34,113,605.96	6,312,006.42	40,425,612.38	58.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,880,648.94	1,592,064.25	25,472,713.19	34,113,605.96	6,312,006.42	40,425,612.38	58.7%
d) Other Restatements		9795	0.00	208,990.52	208,990.52	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,880,648.94	1,801,054.77	25,681,703.71	34,113,605.96	6,312,006.42	40,425,612.38	57.4%
2) Ending Balance, June 30 (E + F1e)			34,113,605.96	6,312,006.42	40,425,612.38	38,804,079.78	4,568,618.79	43,372,698.57	7.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	182,322.87	0.00	182,322.87	138,941.89	0.00	138,941.89	-23.8%
Prepaid Items		9713	11,195.46	0.00	11,195.46	21,944.38	0.00	21,944.38	96.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,312,006.42	6,312,006.42	0.00	4,578,656.62	4,578,656.62	-27.5%
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	7,497,417.00	0.00	7,497,417.00	7,497,417.00	0.00	7,497,417.00	0.0%
C/O Site/Department Allocations	0000	9780	969,340.00		969,340.00				
C/O 15-16 1 time \$ unexpended Inst Mat	0000	9780	970,853.00		970,853.00				
C/O 15-16 1 time \$ unexpended Site Allo	0000	9780	17,968.00		17,968.00				
C/O Career Tech Facilities Program Cycl	0000	9780	1,549,467.00		1,549,467.00				
C/O Career Tech LCAP 19-20 unexpend	0000	9780	527,721.00		527,721.00				
C/O Career Tech LCAP 20-21 unexpend	0000	9780	628,669.00		628,669.00				
C/O Capital outlay, Technology	0000	9780	457,216.00		457,216.00				
C/O Capital outlay, Maintenance/Operati	0000	9780	330,306.00		330,306.00				
C/O Capital outlay, bus on order, not yet	0000	9780	193,622.00		193,622.00				
C/O MAA reimbursements allocated to si	0000	9780	337,995.00		337,995.00				
C/O AP tests	0000	9780	170,804.00		170,804.00				
C/O Unexpended funds, misc local grant	0000	9780	110,271.00		110,271.00				
Certificated Medical Savings	0000	9780	1,233,185.00		1,233,185.00				
All items listed in PY Unaudited Actuals	0000	9780				7,497,417.00		7,497,417.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,673,024.00	0.00	3,673,024.00	3,811,066.00	0.00	3,811,066.00	3.8%
Unassigned/Unappropriated Amount		9790	22,734,646.63	0.00	22,734,646.63	27,319,710.51	(10,037.83)	27,309,672.68	20.1%

			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
G. ASSETS									
1) Cash									
a) in County Treasury		9110	20,958,565.30	5,171,710.16	26,130,275.46				
1) Fair Value Adjustment to Cash in County Treasury		9111	8,100.00	0.00	8,100.00				
b) in Banks		9120	0.00	213,670.24	213,670.24				
c) in Revolving Cash Account		9130	15,000.00	0.00	15,000.00				
d) with Fiscal Agent/Trustee		9135	5,887.84	0.00	5,887.84				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	18,033,508.96	4,903,076.08	22,936,585.04				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	12,642.38	0.00	12,642.38				
6) Stores		9320	182,322.87	0.00	182,322.87				
7) Prepaid Expenditures		9330	11,195.46	0.00	11,195.46				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			39,227,222.81	10,288,456.48	49,515,679.29				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	3,762,731.29	1,375,647.67	5,138,378.96				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	1,350,885.56	0.00	1,350,885.56				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	2,600,802.39	2,600,802.39				
6) TOTAL, LIABILITIES			5,113,616.85	3,976,450.06	9,090,066.91				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			34,113,605.96	6,312,006.42	40,425,612.38				

			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)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	49,600,480.14	0.00	49,600,480.14	56,786,526.00	0.00	56,786,526.00	14.5%
Education Protection Account State Aid - Current Year		8012	12,547,176.00	0.00	12,547,176.00	14,409,870.00	0.00	14,409,870.00	14.8%
State Aid - Prior Years		8019	656,352.00	0.00	656,352.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	137,557.39	0.00	137,557.39	137,563.00	0.00	137,563.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	31,611,772.56	0.00	31,611,772.56	31,767,129.00	0.00	31,767,129.00	0.5%
Unsecured Roll Taxes		8042	1,091,542.28	0.00	1,091,542.28	1,108,237.00	0.00	1,108,237.00	1.5%
Prior Years' Taxes		8043	33,991.14	0.00	33,991.14	(67,730.00)	0.00	(67,730.00)	-299.3%
Supplemental Taxes		8044	1,065,316.68	0.00	1,065,316.68	1,383,291.00	0.00	1,383,291.00	29.8%
Education Revenue Augmentation Fund (ERAF)		8045	4,524,821.23	0.00	4,524,821.23	4,670,185.00	0.00	4,670,185.00	3.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	249,800.64	0.00	249,800.64	217,503.00	0.00	217,503.00	-12.9%
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	7,091.72	0.00	7,091.72	6,816.00	0.00	6,816.00	-3.9%
Less: Non-LCFF (50%) Adjustment		8089	(3,545.86)	0.00	(3,545.86)	(3,408.00)	0.00	(3,408.00)	-3.9%
Subtotal, LCFF Sources			101,522,355.92	0.00	101,522,355.92	110,415,982.00	0.00	110,415,982.00	8.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	2,166,868.00	2,166,868.00	0.00	2,125,555.00	2,125,555.00	-1.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			101,522,355.92	2,166,868.00	103,689,223.92	110,415,982.00	2,125,555.00	112,541,537.00	8.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,442,891.00	1,442,891.00	0.00	1,442,891.00	1,442,891.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	420.97	0.00	420.97	0.00	0.00	0.00	-100.0%
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		1,133,100.22	1,133,100.22		1,866,150.00	1,866,150.00	64.7%
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		271,259.54	271,259.54		278,053.00	278,053.00	2.5%
Title III, Part A, Immigrant Student Program	4201	8290		3,156.90	3,156.90		0.00	0.00	-100.0%

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)	
Title III, Part A, English Learner Program	4203	8290		143,421.02	143,421.02		193,107.00	193,107.00	34.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		384,544.72	384,544.72		465,537.00	465,537.00	21.1%
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		384,544.72	384,544.72		465,537.00	465,537.00	21.1%
Career and Technical Education	3500-3599	8290		225,030.00	225,030.00		226,593.00	226,593.00	0.7%
All Other Federal Revenue	All Other	8290	0.00	9,422,694.20	9,422,694.20	0.00	9,872,514.00	9,872,514.00	4.8%
TOTAL, FEDERAL REVENUE			420.97	13,026,097.60	13,026,518.57	0.00	14,344,845.00	14,344,845.00	10.1%
<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	507,157.00	0.00	507,157.00	530,081.00	0.00	530,081.00	4.5%
Lottery - Unrestricted and Instructional Materials		8560	1,504,341.87	637,551.29	2,141,893.16	1,394,465.00	556,075.00	1,950,540.00	-8.9%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		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		521,461.12	521,461.12		560,420.00	560,420.00	7.5%
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	21,163.00	11,088,089.47	11,109,252.47	0.00	8,425,229.81	8,425,229.81	-24.2%
TOTAL, OTHER STATE REVENUE			2,032,661.87	12,247,101.88	14,279,763.75	1,924,546.00	9,541,724.81	11,466,270.81	-19.7%



			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)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	167,747.43	232.22	167,979.65	150,539.00	0.00	150,539.00	-10.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(121,795.00)	0.00	(121,795.00)	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	13,083.08	0.00	13,083.08	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,237.30	0.00	2,237.30	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	3,545.86	0.00	3,545.86	3,408.00	0.00	3,408.00	-3.9%
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	1,030,195.17	196,760.69	1,226,955.86	691,745.00	0.00	691,745.00	-43.6%
Tuition		8710	0.00	1,092,963.00	1,092,963.00	0.00	1,185,396.00	1,185,396.00	8.5%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		3,394,743.00	3,394,743.00		3,129,305.00	3,129,305.00	-7.8%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,095,013.84	4,684,698.91	5,779,712.75	845,692.00	4,314,701.00	5,160,393.00	-10.7%
TOTAL, REVENUES			104,650,452.60	32,124,766.39	136,775,218.99	113,186,220.00	30,326,825.81	143,513,045.81	4.9%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	31,485,103.54	6,363,466.81	37,848,570.35	34,613,203.18	7,722,630.62	42,335,833.80	11.9%
Certificated Pupil Support Salaries		1200	2,936,362.77	494,341.16	3,430,703.93	2,940,438.20	884,018.50	3,824,456.70	11.5%
Certificated Supervisors' and Administrators' Salaries		1300	3,241,114.03	186,984.04	3,428,098.07	3,771,944.48	681,564.20	4,453,508.68	29.9%
Other Certificated Salaries		1900	1,219,976.87	703,510.48	1,923,487.35	1,181,147.90	862,333.52	2,043,481.42	6.2%
TOTAL, CERTIFICATED SALARIES			38,882,557.21	7,748,302.49	46,630,859.70	42,506,733.76	10,150,546.84	52,657,280.60	12.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	800,088.86	2,876,692.67	3,676,781.53	811,887.74	3,554,945.65	4,366,833.39	18.8%
Classified Support Salaries		2200	6,821,459.76	1,568,733.29	8,390,193.05	8,352,545.70	1,419,497.27	9,772,042.97	16.5%
Classified Supervisors' and Administrators' Salaries		2300	1,399,410.46	231,444.18	1,630,854.64	1,406,448.84	224,391.60	1,630,840.44	0.0%
Clerical, Technical and Office Salaries		2400	3,659,198.14	415,170.02	4,074,368.16	3,714,055.67	439,661.61	4,153,717.28	1.9%
Other Classified Salaries		2900	56,161.49	65,605.79	121,767.28	48,625.00	53,386.00	102,011.00	-16.2%
TOTAL, CLASSIFIED SALARIES			12,736,318.71	5,157,645.95	17,893,964.66	14,333,562.95	5,691,882.13	20,025,445.08	11.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,078,171.04	5,360,561.83	11,438,732.87	7,069,282.91	5,874,623.48	12,943,906.39	13.2%
PERS		3201-3202	2,559,566.26	1,133,549.59	3,693,115.85	3,263,467.18	1,431,531.32	4,694,998.50	27.1%
OASDI/Medicare/Alternative		3301-3302	1,498,223.56	529,116.48	2,027,340.04	1,669,583.36	601,074.59	2,270,657.95	12.0%
Health and Welfare Benefits		3401-3402	6,051,407.93	1,228,113.20	7,279,521.13	6,648,376.99	1,612,988.57	8,261,365.56	13.5%
Unemployment Insurance		3501-3502	26,010.47	11,832.29	37,842.76	273,549.45	76,466.22	350,015.67	824.9%
Workers' Compensation		3601-3602	552,235.58	136,977.77	689,213.35	577,271.39	161,344.83	738,616.22	7.2%
OPEB, Allocated		3701-3702	778,146.07	215,792.06	993,938.13	433,345.36	6,332.00	439,677.36	-55.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	662,192.00	0.00	662,192.00	New
Other Employee Benefits		3901-3902	139,053.71	22,704.81	161,758.52	110,348.04	15,336.00	125,684.04	-22.3%
TOTAL, EMPLOYEE BENEFITS			17,682,814.62	8,638,648.03	26,321,462.65	20,707,416.68	9,779,697.01	30,487,113.69	15.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	268,209.77	412,643.02	680,852.79	1,073,802.73	0.00	1,073,802.73	57.7%
Books and Other Reference Materials		4200	3,622.68	0.00	3,622.68	20,000.00	0.00	20,000.00	452.1%
Materials and Supplies		4300	1,872,916.71	4,001,178.78	5,874,095.49	2,977,087.36	11,316,863.83	14,293,951.19	143.3%
Noncapitalized Equipment		4400	2,293,533.52	3,739,028.23	6,032,561.75	2,424,436.95	416,440.46	2,840,877.41	-52.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,438,282.68	8,152,850.03	12,591,132.71	6,495,327.04	11,733,304.29	18,228,631.33	44.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,013,159.47	929,843.97	1,943,003.44	1,536,950.00	877,617.00	2,414,567.00	24.3%
Travel and Conferences		5200	140,156.33	20,714.26	160,870.59	487,568.17	422,612.66	910,180.83	465.8%
Dues and Memberships		5300	86,374.28	5,688.40	92,062.68	146,426.00	6,000.00	152,426.00	65.6%
Insurance		5400 - 5450	1,118,120.64	0.00	1,118,120.64	1,056,764.11	0.00	1,056,764.11	-5.5%
Operations and Housekeeping Services		5500	1,279,425.54	0.00	1,279,425.54	1,705,491.30	0.00	1,705,491.30	33.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	890,893.24	367,520.15	1,258,413.39	884,178.78	360,300.00	1,244,478.78	-1.1%
Transfers of Direct Costs		5710	(70,547.73)	70,547.73	0.00	(57,694.26)	57,694.26	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(806.53)	0.00	(806.53)	(1,500.00)	0.00	(1,500.00)	86.0%
Professional/Consulting Services and Operating Expenditures		5800	2,535,342.83	1,764,344.64	4,299,687.47	3,669,058.14	398,670.53	4,067,728.67	-5.4%
Communications		5900	356,298.92	15,303.19	371,602.11	318,130.00	19,061.50	337,191.50	-9.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,348,416.99	3,173,962.34	10,522,379.33	9,745,372.24	2,141,955.95	11,887,328.19	13.0%

			2020-21 Unaudited Actuals			2021-22 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	11,074.00	76,150.60	87,224.60	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,485,418.54	941,104.98	2,426,523.52	3,235,668.93	263,800.00	3,499,468.93	44.2%
Equipment Replacement		6500	801,024.75	54,045.63	855,070.38	456,000.00	75,000.00	531,000.00	-37.9%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,297,517.29	1,071,301.21	3,368,818.50	3,691,668.93	338,800.00	4,030,468.93	19.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	1,177,108.00	1,177,108.00	0.00	1,177,137.00	1,177,137.00	0.0%
Payments to County Offices		7142	298,991.07	1,323,971.00	1,622,962.07	300,000.00	1,461,914.00	1,761,914.00	8.6%
Payments to JPAs		7143	0.00	228,690.56	228,690.56	0.00	0.00	0.00	-100.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	69,177.50	69,177.50	0.00	0.00	0.00	-100.0%
Debt Service									
Debt Service - Interest		7438	46,699.28	0.00	46,699.28	35,409.00	0.00	35,409.00	-24.2%
Other Debt Service - Principal		7439	358,920.41	0.00	358,920.41	393,641.00	0.00	393,641.00	9.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			704,610.76	2,798,947.06	3,503,557.82	729,050.00	2,639,051.00	3,368,101.00	-3.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(941,796.35)	941,796.35	0.00	(1,457,678.70)	1,457,678.70	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(71,215.05)	0.00	(71,215.05)	(90,409.20)	0.00	(90,409.20)	27.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,013,011.40)	941,796.35	(71,215.05)	(1,548,087.90)	1,457,678.70	(90,409.20)	27.0%
TOTAL, EXPENDITURES			83,077,506.86	37,683,453.46	120,760,960.32	96,661,043.70	43,932,915.92	140,593,959.62	16.4%

			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	402,804.00	0.00	402,804.00	403,000.00	0.00	403,000.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			402,804.00	0.00	402,804.00	403,000.00	0.00	403,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,298,154.00	0.00	1,298,154.00	0.00	0.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	375,000.00	375,000.00	0.00	375,000.00	375,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,298,154.00	375,000.00	1,673,154.00	0.00	375,000.00	375,000.00	-77.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(10,444,638.72)	10,444,638.72	0.00	(12,237,702.48)	12,237,702.48	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			(10,444,638.72)	10,444,638.72	0.00	(12,237,702.48)	12,237,702.48	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(11,339,988.72)	10,069,638.72	(1,270,350.00)	(11,834,702.48)	11,862,702.48	28,000.00	-102.2%

			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)	
Description	Function Codes	Object Codes							
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	101,522,355.92	2,166,868.00	103,689,223.92	110,415,982.00	2,125,555.00	112,541,537.00	8.5%
2) Federal Revenue		8100-8299	420.97	13,026,097.60	13,026,518.57	0.00	14,344,845.00	14,344,845.00	10.1%
3) Other State Revenue		8300-8599	2,032,661.87	12,247,101.88	14,279,763.75	1,924,546.00	9,541,724.81	11,466,270.81	-19.7%
4) Other Local Revenue		8600-8799	1,095,013.84	4,684,698.91	5,779,712.75	845,692.00	4,314,701.00	5,160,393.00	-10.7%
5) TOTAL, REVENUES			104,650,452.60	32,124,766.39	136,775,218.99	113,186,220.00	30,326,825.81	143,513,045.81	4.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		44,905,528.45	21,118,088.29	66,023,616.74	52,841,243.85	30,361,577.01	83,202,820.86	26.0%
2) Instruction - Related Services	2000-2999		11,053,458.93	4,936,006.95	15,989,465.88	12,700,933.21	3,462,927.19	16,163,860.40	1.1%
3) Pupil Services	3000-3999		10,372,655.53	1,959,383.58	12,332,039.11	12,000,674.21	2,278,956.38	14,279,630.59	15.8%
4) Ancillary Services	4000-4999		2,013,757.45	126,149.61	2,139,907.06	2,801,931.21	44,225.26	2,846,156.47	33.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,081,693.43	1,583,470.35	6,665,163.78	4,940,173.61	1,532,018.70	6,472,192.31	-2.9%
8) Plant Services	8000-8999		8,945,802.31	5,161,407.62	14,107,209.93	10,647,037.61	3,614,160.38	14,261,197.99	1.1%
9) Other Outgo	9000-9999	Except 7600-7699	704,610.76	2,798,947.06	3,503,557.82	729,050.00	2,639,051.00	3,368,101.00	-3.9%
10) TOTAL, EXPENDITURES			83,077,506.86	37,683,453.46	120,760,960.32	96,661,043.70	43,932,915.92	140,593,959.62	16.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			21,572,945.74	(5,558,687.07)	16,014,258.67	16,525,176.30	(13,606,090.11)	2,919,086.19	-81.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	402,804.00	0.00	402,804.00	403,000.00	0.00	403,000.00	0.0%
b) Transfers Out		7600-7629	1,298,154.00	375,000.00	1,673,154.00	0.00	375,000.00	375,000.00	-77.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(10,444,638.72)	10,444,638.72	0.00	(12,237,702.48)	12,237,702.48	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,339,988.72)	10,069,638.72	(1,270,350.00)	(11,834,702.48)	11,862,702.48	28,000.00	-102.2%

			2020-21 Unaudited Actuals			2021-22 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,232,957.02	4,510,951.65	14,743,908.67	4,690,473.82	(1,743,387.63)	2,947,086.19	-80.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,880,648.94	1,592,064.25	25,472,713.19	34,113,605.96	6,312,006.42	40,425,612.38	58.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,880,648.94	1,592,064.25	25,472,713.19	34,113,605.96	6,312,006.42	40,425,612.38	58.7%
d) Other Restatements		9795	0.00	208,990.52	208,990.52	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,880,648.94	1,801,054.77	25,681,703.71	34,113,605.96	6,312,006.42	40,425,612.38	57.4%
2) Ending Balance, June 30 (E + F1e)			34,113,605.96	6,312,006.42	40,425,612.38	38,804,079.78	4,568,618.79	43,372,698.57	7.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	182,322.87	0.00	182,322.87	138,941.89	0.00	138,941.89	-23.8%
Prepaid Items		9713	11,195.46	0.00	11,195.46	21,944.38	0.00	21,944.38	96.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,312,006.42	6,312,006.42	0.00	4,578,656.62	4,578,656.62	-27.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	7,497,417.00	0.00	7,497,417.00	7,497,417.00	0.00	7,497,417.00	0.0%
C/O Site/Department Allocations	0000	9780	969,340.00		969,340.00				
C/O 15-16 1 time \$ unexpended Inst Ma	0000	9780	970,853.00		970,853.00				
C/O 15-16 1 time \$ unexpended Site All	0000	9780	17,968.00		17,968.00				
C/O Career Tech Facilities Program Cyc	0000	9780	1,549,467.00		1,549,467.00				
C/O Career Tech LCAP 19-20 unexpended	0000	9780	527,721.00		527,721.00				
C/O Career Tech LCAP 20-21 unexpended	0000	9780	628,669.00		628,669.00				
C/O Capital outlay, Technology	0000	9780	457,216.00		457,216.00				
C/O Capital outlay, Maintenance/Operat	0000	9780	330,306.00		330,306.00				
C/O Capital outlay, bus on order, not yet	0000	9780	193,622.00		193,622.00				
C/O MAA reimbursements allocated to s	0000	9780	337,995.00		337,995.00				
C/O AP tests	0000	9780	170,804.00		170,804.00				
C/O Unexpended funds, misc local gran	0000	9780	110,271.00		110,271.00				
Certificated Medical Savings	0000	9780	1,233,185.00		1,233,185.00				
All items listed in PY Unaudited Actuals	0000	9780				7,497,417.00		7,497,417.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,673,024.00	0.00	3,673,024.00	3,811,066.00	0.00	3,811,066.00	3.8%
Unassigned/Unappropriated Amount		9790	22,734,646.63	0.00	22,734,646.63	27,319,710.51	(10,037.83)	27,309,672.68	20.1%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
6230	California Clean Energy Jobs Act	146,304.78	146,304.78
6300	Lottery: Instructional Materials	1,208,904.50	1,208,904.50
6512	Special Ed: Mental Health Services	3,363.96	3,363.96
7311	Classified School Employee Professional Development Block Grant	60,103.70	60,103.70
7425	Expanded Learning Opportunities (ELO) Grant	3,608,955.83	2,551,024.31
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	675,421.88	0.00
7810	Other Restricted State	0.00	3.60
9010	Other Restricted Local	608,951.77	608,951.77
Total, Restricted Balance		6,312,006.42	4,578,656.62

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	352,051.22	0.00	-100.0%
5) TOTAL, REVENUES			352,051.22	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	403,426.05	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			403,426.05	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(51,374.83)	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>			(51,374.83)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,288,281.53	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,288,281.53	New
d) Other Restatements		9795	1,339,656.36	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,339,656.36	1,288,281.53	-3.8%
2) Ending Balance, June 30 (E + F1e)			1,288,281.53	1,288,281.53	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,020.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,287,261.53	1,288,281.53	0.1%
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	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,287,261.53		
c) in Revolving Cash Account		9130	1,020.00		
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			1,288,281.53		
<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)			1,288,281.53		

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	352,051.22	0.00	-100.0%
Interest		8660	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			352,051.22	0.00	-100.0%
<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>			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%
<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%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	403,426.05	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			403,426.05	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	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<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>			403,426.05	0.00	-100.0%

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>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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	352,051.22	0.00	-100.0%
5) TOTAL, REVENUES			352,051.22	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		403,426.05	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			403,426.05	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(51,374.83)	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>			(51,374.83)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,288,281.53	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,288,281.53	New
d) Other Restatements		9795	1,339,656.36	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,339,656.36	1,288,281.53	-3.8%
2) Ending Balance, June 30 (E + F1e)			1,288,281.53	1,288,281.53	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,020.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,287,261.53	1,288,281.53	0.1%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
8210	Student Activity Funds	1,287,261.53	1,288,281.53
Total, Restricted Balance		1,287,261.53	1,288,281.53



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	3,576,332.30	3,600,332.00	0.7%
3) Other State Revenue		8300-8599	609,780.50	280,000.00	-54.1%
4) Other Local Revenue		8600-8799	685.74	522,933.00	76158.2%
5) TOTAL, REVENUES			4,186,798.54	4,403,265.00	5.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,032,437.27	1,210,693.10	17.3%
3) Employee Benefits		3000-3999	337,164.76	402,573.74	19.4%
4) Books and Supplies		4000-4999	2,607,484.38	2,235,000.00	-14.3%
5) Services and Other Operating Expenditures		5000-5999	59,259.44	134,500.00	127.0%
6) Capital Outlay		6000-6999	51,064.77	25,000.00	-51.0%
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	71,215.05	90,409.23	27.0%
9) TOTAL, EXPENDITURES			4,158,625.67	4,098,176.07	-1.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			28,172.87	305,088.93	982.9%
<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>			28,172.87	305,088.93	982.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,405,035.80	2,433,208.67	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,405,035.80	2,433,208.67	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,405,035.80	2,433,208.67	1.2%
2) Ending Balance, June 30 (E + F1e)			2,433,208.67	2,738,297.60	12.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	26,341.57	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,406,832.90	2,738,263.40	13.8%
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	34.20	34.20	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	1,726,179.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	535.00		
b) in Banks		9120	7,582.16		
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	901,672.30		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	26,341.57		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,662,310.75		
<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	216,459.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	12,642.38		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			229,102.08		
<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)			2,433,208.67		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	3,576,332.30	3,600,332.00	0.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,576,332.30	3,600,332.00	0.7%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	609,780.50	280,000.00	-54.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			609,780.50	280,000.00	-54.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,043.63	515,500.00	49294.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,933.35	6,933.00	-22.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(10,636.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,344.76	500.00	-62.8%
TOTAL, OTHER LOCAL REVENUE			685.74	522,933.00	76158.2%
TOTAL, REVENUES			4,186,798.54	4,403,265.00	5.2%

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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	905,658.78	896,617.58	-1.0%
Classified Supervisors' and Administrators' Salaries		2300	102,420.04	106,490.88	4.0%
Clerical, Technical and Office Salaries		2400	24,358.45	42,084.64	72.8%
Other Classified Salaries		2900	0.00	165,500.00	New
TOTAL, CLASSIFIED SALARIES			1,032,437.27	1,210,693.10	17.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	175,295.03	242,274.24	38.2%
OASDI/Medicare/Alternative		3301-3302	76,267.49	90,386.72	18.5%
Health and Welfare Benefits		3401-3402	47,712.16	51,539.85	8.0%
Unemployment Insurance		3501-3502	744.01	5,907.68	694.0%
Workers' Compensation		3601-3602	11,084.07	12,465.25	12.5%
OPEB, Allocated		3701-3702	26,062.00	0.00	-100.0%
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			337,164.76	402,573.74	19.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	28,368.84	45,000.00	58.6%
Noncapitalized Equipment		4400	20,260.66	30,000.00	48.1%
Food		4700	2,558,854.88	2,160,000.00	-15.6%
TOTAL, BOOKS AND SUPPLIES			2,607,484.38	2,235,000.00	-14.3%

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	11,993.27	13,100.00	9.2%
Dues and Memberships		5300	437.50	500.00	14.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,134.42	26,700.00	163.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	806.53	1,500.00	86.0%
Professional/Consulting Services and Operating Expenditures		5800	35,561.78	91,700.00	157.9%
Communications		5900	325.94	1,000.00	206.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			59,259.44	134,500.00	127.0%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	51,064.77	25,000.00	-51.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			51,064.77	25,000.00	-51.0%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	71,215.05	90,409.23	27.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			71,215.05	90,409.23	27.0%
TOTAL, EXPENDITURES			4,158,625.67	4,098,176.07	-1.5%

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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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	3,576,332.30	3,600,332.00	0.7%
3) Other State Revenue		8300-8599	609,780.50	280,000.00	-54.1%
4) Other Local Revenue		8600-8799	685.74	522,933.00	76158.2%
5) TOTAL, REVENUES			4,186,798.54	4,403,265.00	5.2%
<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		4,087,410.62	4,007,766.84	-1.9%
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		71,215.05	90,409.23	27.0%
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			4,158,625.67	4,098,176.07	-1.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			28,172.87	305,088.93	982.9%
<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>			28,172.87	305,088.93	982.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,405,035.80	2,433,208.67	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,405,035.80	2,433,208.67	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,405,035.80	2,433,208.67	1.2%
2) Ending Balance, June 30 (E + F1e)			2,433,208.67	2,738,297.60	12.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	26,341.57	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,406,832.90	2,738,263.40	13.8%
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	34.20	34.20	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	1,333,338.18	1,664,768.68
5330	Child Nutrition: Summer Food Service Program Operations	814,306.72	814,306.72
7027	Child Nutrition: COVID State Supplemental Meal Reimbursen	259,188.00	259,188.00
Total, Restricted Balance		2,406,832.90	2,738,263.40

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	(588.71)	295.00	-150.1%
5) TOTAL, REVENUES			(588.71)	295.00	-150.1%
<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	82,574.33	98,223.00	19.0%
6) Capital Outlay		6000-6999	271,805.82	318,427.00	17.2%
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			354,380.15	416,650.00	17.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(354,968.86)	(416,355.00)	17.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	375,000.00	375,000.00	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			375,000.00	375,000.00	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>			20,031.14	(41,355.00)	-306.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	127,039.18	147,070.32	15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			127,039.18	147,070.32	15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			127,039.18	147,070.32	15.8%
2) Ending Balance, June 30 (E + F1e)			147,070.32	105,715.32	-28.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	147,070.32	105,715.32	-28.1%
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	213,365.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	66.00		
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	118.26		
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			213,549.90		
<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	66,479.58		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			66,479.58		
<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)			147,070.32		

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>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>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	461.29	295.00	-36.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,050.00)	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%
TOTAL, OTHER LOCAL REVENUE			(588.71)	295.00	-150.1%
TOTAL, REVENUES			(588.71)	295.00	-150.1%

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%
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>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	47,780.15	50,000.00	4.6%
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	34,794.18	48,223.00	38.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			82,574.33	98,223.00	19.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	250,302.58	302,777.00	21.0%
Buildings and Improvements of Buildings		6200	21,503.24	15,650.00	-27.2%
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			271,805.82	318,427.00	17.2%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			354,380.15	416,650.00	17.6%



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	375,000.00	375,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			375,000.00	375,000.00	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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			375,000.00	375,000.00	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	(588.71)	295.00	-150.1%
5) TOTAL, REVENUES			(588.71)	295.00	-150.1%
<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		354,380.15	416,650.00	17.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			354,380.15	416,650.00	17.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(354,968.86)	(416,355.00)	17.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	375,000.00	375,000.00	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			375,000.00	375,000.00	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>			20,031.14	(41,355.00)	-306.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	127,039.18	147,070.32	15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			127,039.18	147,070.32	15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			127,039.18	147,070.32	15.8%
2) Ending Balance, June 30 (E + F1e)			147,070.32	105,715.32	-28.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	147,070.32	105,715.32	-28.1%
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	(8,142.74)	14,024.00	-272.2%
5) TOTAL, REVENUES			(8,142.74)	14,024.00	-272.2%
<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	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,142.74)	14,024.00	-272.2%
<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	402,804.00	403,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(402,804.00)	(403,000.00)	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>			(410,946.74)	(388,976.00)	-5.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,910,995.27	3,500,048.53	-10.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,910,995.27	3,500,048.53	-10.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,910,995.27	3,500,048.53	-10.5%
2) Ending Balance, June 30 (E + F1e)			3,500,048.53	3,111,072.53	-11.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,500,048.53	3,111,072.53	-11.1%
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	3,495,655.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,084.00		
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	3,309.00		
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			3,500,048.53		
<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			
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)			3,500,048.53		

			2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
Description	Resource Codes	Object Codes			
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	18,415.26	14,024.00	-23.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(26,558.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(8,142.74)	14,024.00	-272.2%
TOTAL, REVENUES			(8,142.74)	14,024.00	-272.2%

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	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>					
To: General Fund/CSSF		7612	402,804.00	403,000.00	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			402,804.00	403,000.00	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%
(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 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)			(402,804.00)	(403,000.00)	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	(8,142.74)	14,024.00	-272.2%
5) TOTAL, REVENUES			(8,142.74)	14,024.00	-272.2%
<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		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(8,142.74)	14,024.00	-272.2%
<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	402,804.00	403,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(402,804.00)	(403,000.00)	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>			(410,946.74)	(388,976.00)	-5.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,910,995.27	3,500,048.53	-10.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,910,995.27	3,500,048.53	-10.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,910,995.27	3,500,048.53	-10.5%
2) Ending Balance, June 30 (E + F1e)			3,500,048.53	3,111,072.53	-11.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,500,048.53	3,111,072.53	-11.1%
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	(68,886.88)	79,949.00	-216.1%
5) TOTAL, REVENUES			(68,886.88)	79,949.00	-216.1%
<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	7,294.34	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	193,869.16	20,000.00	-89.7%
6) Capital Outlay		6000-6999	16,329,912.09	2,202,643.00	-86.5%
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			16,531,075.59	2,222,643.00	-86.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(16,599,962.47)	(2,142,694.00)	-87.1%
<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	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>			(16,599,962.47)	(2,142,694.00)	-87.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,271,594.16	7,671,631.69	-68.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,271,594.16	7,671,631.69	-68.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,271,594.16	7,671,631.69	-68.4%
2) Ending Balance, June 30 (E + F1e)			7,671,631.69	5,528,937.69	-27.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,666,168.61	5,523,498.61	-27.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,463.08	5,439.08	-0.4%
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	13,268,136.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	4,113.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	(0.03)		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	15,037.48		
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			13,287,286.78		
<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	5,615,655.09		
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			5,615,655.09		
<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)			7,671,631.69		

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>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<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	107,268.12	79,949.00	-25.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(176,155.00)	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%
TOTAL, OTHER LOCAL REVENUE			(68,886.88)	79,949.00	-216.1%
TOTAL, REVENUES			(68,886.88)	79,949.00	-216.1%

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%
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>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	125.54	0.00	-100.0%
Noncapitalized Equipment		4400	7,168.80	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			7,294.34	0.00	-100.0%
<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%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
Professional/Consulting Services and Operating Expenditures		5800	193,817.54	20,000.00	-89.7%
Communications		5900	51.62	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			193,869.16	20,000.00	-89.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	230,124.08	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,848,760.91	2,202,643.00	-86.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	251,027.10	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,329,912.09	2,202,643.00	-86.5%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			16,531,075.59	2,222,643.00	-86.6%



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	0.00	0.00	0.0%
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			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)			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	(68,886.88)	79,949.00	-216.1%
5) TOTAL, REVENUES			(68,886.88)	79,949.00	-216.1%
<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		16,531,075.59	2,222,643.00	-86.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,531,075.59	2,222,643.00	-86.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(16,599,962.47)	(2,142,694.00)	-87.1%
<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	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>			(16,599,962.47)	(2,142,694.00)	-87.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,271,594.16	7,671,631.69	-68.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,271,594.16	7,671,631.69	-68.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,271,594.16	7,671,631.69	-68.4%
2) Ending Balance, June 30 (E + F1e)			7,671,631.69	5,528,937.69	-27.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,666,168.61	5,523,498.61	-27.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,463.08	5,439.08	-0.4%
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	1,485,818.22	12,054.00	-99.2%
5) TOTAL, REVENUES			1,485,818.22	12,054.00	-99.2%
<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	171,472.60	225,363.36	31.4%
5) Services and Other Operating Expenditures		5000-5999	152,649.59	532,958.52	249.1%
6) Capital Outlay		6000-6999	1,258,958.40	1,386,974.43	10.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	96,484.65	93,057.00	-3.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,679,565.24	2,238,353.31	33.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(193,747.02)	(2,226,299.31)	1049.1%
<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	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>			(193,747.02)	(2,226,299.31)	1049.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,345,726.65	3,151,979.63	-5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,345,726.65	3,151,979.63	-5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,345,726.65	3,151,979.63	-5.8%
2) Ending Balance, June 30 (E + F1e)			3,151,979.63	925,680.32	-70.6%
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		9740	2,153,396.20	953,153.89	-55.7%
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	998,583.43	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(27,473.57)	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	3,516,362.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,090.00		
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	3,188.95		
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			3,520,641.30		
<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	368,661.67		
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			368,661.67		
<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)			3,151,979.63		

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%
TOTAL, OTHER STATE REVENUE			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%
Interest		8660	16,046.54	12,054.00	-24.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(28,306.00)	0.00	-100.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,498,077.68	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%
TOTAL, OTHER LOCAL REVENUE			1,485,818.22	12,054.00	-99.2%
TOTAL, REVENUES			1,485,818.22	12,054.00	-99.2%



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%
TOTAL, CERTIFICATED SALARIES			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%
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	1,294.58	1,300.00	0.4%
Noncapitalized Equipment		4400	170,178.02	224,063.36	31.7%
TOTAL, BOOKS AND SUPPLIES			171,472.60	225,363.36	31.4%

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	85,373.58	455,408.52	433.4%
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	67,195.57	77,550.00	15.4%
Communications		5900	80.44	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			152,649.59	532,958.52	249.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	1,614.00	0.00	-100.0%
Land Improvements		6170	1,104,895.44	1,239,094.80	12.1%
Buildings and Improvements of Buildings		6200	152,448.96	147,879.63	-3.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,258,958.40	1,386,974.43	10.2%
<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					
Debt Service - Interest		7438	11,115.21	7,687.00	-30.8%
Other Debt Service - Principal		7439	85,369.44	85,370.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			96,484.65	93,057.00	-3.6%
TOTAL, EXPENDITURES			1,679,565.24	2,238,353.31	33.3%

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	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%
<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)			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	1,485,818.22	12,054.00	-99.2%
5) TOTAL, REVENUES			1,485,818.22	12,054.00	-99.2%
<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		62,258.76	77,550.00	24.6%
8) Plant Services	8000-8999		1,520,821.83	2,067,746.31	36.0%
9) Other Outgo	9000-9999	Except 7600-7699	96,484.65	93,057.00	-3.6%
10) TOTAL, EXPENDITURES			1,679,565.24	2,238,353.31	33.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(193,747.02)	(2,226,299.31)	1049.1%
<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	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>			(193,747.02)	(2,226,299.31)	1049.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,345,726.65	3,151,979.63	-5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,345,726.65	3,151,979.63	-5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,345,726.65	3,151,979.63	-5.8%
2) Ending Balance, June 30 (E + F1e)			3,151,979.63	925,680.32	-70.6%
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		9740	2,153,396.20	953,153.89	-55.7%
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	998,583.43	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(27,473.57)	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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(32,642.91)	66,470.00	-303.6%
5) TOTAL, REVENUES			(32,642.91)	66,470.00	-303.6%
<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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(32,642.91)	66,470.00	-303.6%
<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>			(32,642.91)	66,470.00	-303.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,755,944.54	17,723,301.63	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,755,944.54	17,723,301.63	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,755,944.54	17,723,301.63	-0.2%
2) Ending Balance, June 30 (E + F1e)			17,723,301.63	17,789,771.63	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	17,723,301.63	17,789,771.63	0.4%
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	17,701,058.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	5,487.00		
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	16,755.90		
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			17,723,301.63		
<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)			17,723,301.63		



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>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<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	87,367.09	66,470.00	-23.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(120,010.00)	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%
TOTAL, OTHER LOCAL REVENUE			(32,642.91)	66,470.00	-303.6%
TOTAL, REVENUES			(32,642.91)	66,470.00	-303.6%

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%
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>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<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%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 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%
(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 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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(32,642.91)	66,470.00	-303.6%
5) TOTAL, REVENUES			(32,642.91)	66,470.00	-303.6%
<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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(32,642.91)	66,470.00	-303.6%
<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>			(32,642.91)	66,470.00	-303.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,755,944.54	17,723,301.63	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,755,944.54	17,723,301.63	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,755,944.54	17,723,301.63	-0.2%
2) Ending Balance, June 30 (E + F1e)			17,723,301.63	17,789,771.63	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	17,723,301.63	17,789,771.63	0.4%
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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	292,614.43	10,085.00	-96.6%
5) TOTAL, REVENUES			292,614.43	10,085.00	-96.6%
<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	24,514.47	8,882.00	-63.8%
6) Capital Outlay		6000-6999	102,183.23	1,558,586.00	1425.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			126,697.70	1,567,468.00	1137.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			165,916.73	(1,557,383.00)	-1038.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,299,864.23	0.00	-100.0%
b) Transfers Out		7600-7629	1,710.23	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,298,154.00	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>			1,464,070.73	(1,557,383.00)	-206.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,583,023.44	4,047,094.17	56.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,583,023.44	4,047,094.17	56.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,583,023.44	4,047,094.17	56.7%
2) Ending Balance, June 30 (E + F1e)			4,047,094.17	2,489,711.17	-38.5%
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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,047,094.17	2,489,711.17	-38.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,718,632.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	843.00		
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	2,561.42		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,350,885.56		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,072,922.09		
<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	25,827.92		
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			25,827.92		
<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)			4,047,094.17		

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	105,463.12	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	113,171.63	0.00	-100.0%
Interest		8660	13,322.72	10,085.00	-24.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(18,742.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	79,398.96	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			292,614.43	10,085.00	-96.6%
TOTAL, REVENUES			292,614.43	10,085.00	-96.6%

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%
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>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 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	24,514.47	8,882.00	-63.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,514.47	8,882.00	-63.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	1,328.62	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,854.61	1,558,586.00	1445.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			102,183.23	1,558,586.00	1425.3%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			126,697.70	1,567,468.00	1137.2%

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	1,298,154.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	1,710.23	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,299,864.23	0.00	-100.0%
<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	1,710.23	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,710.23	0.00	-100.0%

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)			1,298,154.00	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	292,614.43	10,085.00	-96.6%
5) TOTAL, REVENUES			292,614.43	10,085.00	-96.6%
<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		126,697.70	1,567,468.00	1137.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			126,697.70	1,567,468.00	1137.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			165,916.73	(1,557,383.00)	-1038.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,299,864.23	0.00	-100.0%
b) Transfers Out		7600-7629	1,710.23	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,298,154.00	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>			1,464,070.73	(1,557,383.00)	-206.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,583,023.44	4,047,094.17	56.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,583,023.44	4,047,094.17	56.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,583,023.44	4,047,094.17	56.7%
2) Ending Balance, June 30 (E + F1e)			4,047,094.17	2,489,711.17	-38.5%
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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,047,094.17	2,489,711.17	-38.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 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	70,800.46	67,419.00	-4.8%
4) Other Local Revenue		8600-8799	9,970,862.37	10,103,714.00	1.3%
5) TOTAL, REVENUES			10,041,662.83	10,171,133.00	1.3%
<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	11,315,091.76	6,281,389.76	-44.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,315,091.76	6,281,389.76	-44.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,273,428.93)	3,889,743.24	-405.5%
<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>			(1,273,428.93)	3,889,743.24	-405.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,079,297.27	11,805,868.34	-9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,079,297.27	11,805,868.34	-9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,079,297.27	11,805,868.34	-9.7%
2) Ending Balance, June 30 (E + F1e)			11,805,868.34	15,695,611.58	32.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,711,371.39	5,601,114.63	227.3%
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	10,094,496.95	10,094,496.95	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	11,792,236.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	3,656.00		
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	9,975.91		
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			11,805,868.34		
<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)			11,805,868.34		

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>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	68,542.84	67,419.00	-1.6%
Other Subventions/In-Lieu Taxes		8572	2,257.62	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			70,800.46	67,419.00	-4.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	9,264,975.44	9,288,607.00	0.3%
Unsecured Roll		8612	549,847.18	558,107.00	1.5%
Prior Years' Taxes		8613	38,618.94	0.00	-100.0%
Supplemental Taxes		8614	166,712.08	222,000.00	33.2%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	39,520.73	35,000.00	-11.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(88,812.00)	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%
TOTAL, OTHER LOCAL REVENUE			9,970,862.37	10,103,714.00	1.3%
TOTAL, REVENUES			10,041,662.83	10,171,133.00	1.3%

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	7,405,000.00	2,395,000.00	-67.7%
Bond Interest and Other Service Charges		7434	3,910,091.76	3,886,389.76	-0.6%
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>11,315,091.76</b>	<b>6,281,389.76</b>	<b>-44.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,315,091.76</b>	<b>6,281,389.76</b>	<b>-44.5%</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>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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	70,800.46	67,419.00	-4.8%
4) Other Local Revenue		8600-8799	9,970,862.37	10,103,714.00	1.3%
5) TOTAL, REVENUES			10,041,662.83	10,171,133.00	1.3%
<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	11,315,091.76	6,281,389.76	-44.5%
10) TOTAL, EXPENDITURES			11,315,091.76	6,281,389.76	-44.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,273,428.93)	3,889,743.24	-405.5%
<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>			(1,273,428.93)	3,889,743.24	-405.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,079,297.27	11,805,868.34	-9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,079,297.27	11,805,868.34	-9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,079,297.27	11,805,868.34	-9.7%
2) Ending Balance, June 30 (E + F1e)			11,805,868.34	15,695,611.58	32.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,711,371.39	5,601,114.63	227.3%
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	10,094,496.95	10,094,496.95	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	1,057,437.74	945,312.00	-10.6%
5) TOTAL, REVENUES			1,057,437.74	945,312.00	-10.6%
<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	903,829.49	943,800.00	4.4%
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			903,829.49	943,800.00	4.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			153,608.25	1,512.00	-99.0%
<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 NET POSITION (C + D4)</b>			153,608.25	1,512.00	-99.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	810,594.33	964,202.58	19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			810,594.33	964,202.58	19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			810,594.33	964,202.58	19.0%
2) Ending Net Position, June 30 (E + F1e)			964,202.58	965,714.58	0.2%
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	964,202.58	965,714.58	0.2%

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	782,365.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	243.00		
b) in Banks		9120	180,187.24		
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	691.60		
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			963,487.07		
<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	(715.51)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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			(715.51)		
<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)			964,202.58		

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%
TOTAL, OTHER STATE REVENUE			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	3,085.59	2,312.00	-25.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,308.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	928,614.57	943,000.00	1.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	130,045.58	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,057,437.74	945,312.00	-10.6%
TOTAL, REVENUES			1,057,437.74	945,312.00	-10.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			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%
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>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 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	890,051.49	930,000.00	4.5%
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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,778.00	13,800.00	0.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			903,829.49	943,800.00	4.4%
<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%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			903,829.49	943,800.00	4.4%



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>					
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%
(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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,057,437.74	945,312.00	-10.6%
5) TOTAL, REVENUES			1,057,437.74	945,312.00	-10.6%
<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		903,829.49	943,800.00	4.4%
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			903,829.49	943,800.00	4.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			153,608.25	1,512.00	-99.0%
<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 NET POSITION (C + D4)</b>			153,608.25	1,512.00	-99.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	810,594.33	964,202.58	19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			810,594.33	964,202.58	19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			810,594.33	964,202.58	19.0%
2) Ending Net Position, June 30 (E + F1e)			964,202.58	965,714.58	0.2%
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	964,202.58	965,714.58	0.2%

	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	12,293,183.08		12,293,183.08	0.00		12,293,183.08
Work in Progress	30,243,308.53		30,243,308.53	0.00		30,243,308.53
Total capital assets not being depreciated	42,536,491.61	0.00	42,536,491.61	0.00	0.00	42,536,491.61
Capital assets being depreciated:						
Land Improvements	23,482,879.64		23,482,879.64	0.00		23,482,879.64
Buildings	166,103,328.63		166,103,328.63	0.00		166,103,328.63
Equipment	24,512,854.97		24,512,854.97	0.00		24,512,854.97
Total capital assets being depreciated	214,099,063.24	0.00	214,099,063.24	0.00	0.00	214,099,063.24
Accumulated Depreciation for:						
Land Improvements	(10,111,604.78)		(10,111,604.78)	0.00		(10,111,604.78)
Buildings	(40,124,384.27)		(40,124,384.27)	0.00		(40,124,384.27)
Equipment	(17,560,641.17)		(17,560,641.17)	0.00		(17,560,641.17)
Total accumulated depreciation	(67,796,630.22)	0.00	(67,796,630.22)	0.00	0.00	(67,796,630.22)
Total capital assets being depreciated, net	146,302,433.02	0.00	146,302,433.02	0.00	0.00	146,302,433.02
Governmental activity capital assets, net	188,838,924.63	0.00	188,838,924.63	0.00	0.00	188,838,924.63
<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

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)	8,385.80	8,385.80	8,385.80	8,695.00	8,695.00	8,695.00
<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>	8,385.80	8,385.80	8,385.80	8,695.00	8,695.00	8,695.00
<b>5. 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 A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	8,385.80	8,385.80	8,385.80	8,695.00	8,695.00	8,695.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

2020-21 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	SPEC ED EIS	PERKINS	ESSA TITLE II	TITLE IV	TITLE III IMM	TITLE III EL LRNR	TOTAL
FEDERAL CATALOG NUMBER	841.027	84.048	84.367	84.424	84.365	84.365	
RESOURCE CODE	3312	3550	4035	4127	4201	4203	
REVENUE OBJECT	8990	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)				0			
<b>AWARD</b>							
1. Prior Year Carryover			6,594.35	174,963.06	29,819.38	259,244.98	437,267.74
2. a. Current Year Award		225,030.00	281,546.00	133,866.00		203,573.00	20,249,991.07
b. Transferability (ESSA)							0.00
c. Other Adjustments							0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	225,030.00	281,546.00	133,866.00	0.00	203,573.00	20,249,991.07
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2d, & 3)	0.00	225,030.00	288,140.35	308,829.06	29,819.38	462,817.98	20,687,258.81
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year			14,160.45	31,987.06	6,048.68		52,196.19
6. Cash Received in Current Year		41,182.00	231,506.00	49,746.00	1,335.00	132,142.60	10,900,880.87
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	41,182.00	245,666.45	81,733.06	7,383.68	132,142.60	10,953,077.06
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures		225,030.00	271,259.54	58,063.65	3,156.90	143,421.02	12,931,329.37
10. Non Donor-Authorized Expenditures	7,563.13						2,576,739.49
11. Total Expenditures (lines 9 & 10)	7,563.13	225,030.00	271,259.54	58,063.65	3,156.90	143,421.02	15,508,068.86
12. Amounts Included in Line 6 above for Prior Year Adjustments							(33,354.03)
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(183,848.00)	(25,593.09)	23,669.41	4,226.78	(11,278.42)	(2,011,606.34)
a. Unearned Revenue				23,669.41	4,226.78		693,189.45
b. Accounts Payable							0.00
c. Accounts Receivable		183,848.00	25,593.09			11,278.42	2,704,795.79
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	16,880.81	250,765.41	26,662.48	319,396.96	7,755,929.44
15. If Carryover is allowed, enter line 14 amount here			16,880.81	250,765.41	26,662.48	319,396.96	7,755,929.44
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	225,030.00	271,259.54	58,063.65	3,156.90	143,421.02	12,964,683.40

2020-21 Unaudited Actuals  
STATE GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	CTEIG	K12 Strong Workforce	Ag Incentive	In Person Instruction	TOTAL
RESOURCE CODE	6387	6388	7010	7422	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)					
<b>AWARD</b>					
1. Prior Year Carryover	(261,671.46)	132,132.13	16,336.26		(113,203.07)
2. a. Current Year Award	560,420.00	155,388.29	76,315.00	3,635,647.00	4,427,770.29
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	560,420.00	155,388.29	76,315.00	3,635,647.00	4,427,770.29
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	298,748.54	287,520.42	92,651.26	3,635,647.00	4,314,567.22
<b>REVENUES</b>					
5. Unearned Revenue Deferred from Prior Year	351,843.85				351,843.85
6. Cash Received in Current Year	928,731.50	132,132.13	81,118.26	1,655,132.00	2,797,113.89
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	1,280,575.35	132,132.13	81,118.26	1,655,132.00	3,148,957.74
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	521,461.12	258,558.92	81,118.26	506,633.29	1,367,771.59
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	521,461.12	258,558.92	81,118.26	506,633.29	1,367,771.59
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	759,114.23	(126,426.79)	0.00	1,148,498.71	1,781,186.15
a. Unearned Revenue	759,114.23			1,148,498.71	1,907,612.94
b. Accounts Payable					0.00
c. Accounts Receivable		126,426.79			126,426.79
14. Unused Grant Award Calculation (line 4 minus line 9)	(222,712.58)	28,961.50	11,533.00	3,129,013.71	2,946,795.63
15. If Carryover is allowed, enter line 14 amount here	(222,712.58)	28,961.50	11,533.00	3,129,013.71	2,946,795.63
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	521,461.12	258,558.92	81,118.26	506,633.29	1,367,771.59

2020-21 Unaudited Actuals  
STATE AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Prop 39 Cal Clean Energy	Lottery	AB 602 Spec Ed	Spec Ed Mental Health	Mntl Hlth Related Svcs	Class Sch Emps Prof Dev Blk Grnt	Learning Loss Mitigation
RESOURCE CODE	6230	6300	6500	6512	6546	7311	7420
REVENUE OBJECT	8590	8560	8.097871088E+011	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	267,444.11	725,200.97	0.00	0.00	0.00	60,103.70	0.00
2. a. Current Year Award		637,551.29	6,654,574.00	219,728.00	283,857.00		844,507.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	637,551.29	6,654,574.00	219,728.00	283,857.00	0.00	844,507.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	267,444.11	1,362,752.26	6,654,574.00	219,728.00	283,857.00	60,103.70	844,507.00
<b>REVENUES</b>							
5. Cash Received in Current Year		347,536.79	5,362,862.00		283,857.00		844,507.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	290,014.50	1,291,712.00	219,728.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	290,014.50	1,291,712.00	219,728.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	637,551.29	6,654,574.00	219,728.00	283,857.00	0.00	844,507.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	121,139.33	153,847.76	6,654,574.00	216,364.04	283,857.00		844,507.00
11. Non Donor-Authorized Expenditures			3,641,499.05		3,537.07		
12. Total Expenditures (line 10 plus line 11)	121,139.33	153,847.76	10,296,073.05	216,364.04	287,394.07	0.00	844,507.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	146,304.78	1,208,904.50	0.00	3,363.96	0.00	60,103.70	0.00



2020-21 Unaudited Actuals  
STATE AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Expanded Learning Opportunity	Expanded Learning Opportunity Para Professional	Low Performing Students Grant	On Behalf Pension	TLC I & II Mental Hlth Reg Programs	Routine Restricted Maintenance	TOTAL
RESOURCE CODE	7425	7426	7510	7690	7810	8150	
REVENUE OBJECT	8590	8590	8590	8590	None	None	
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	0.00	0.00	230,355.86			0.00	1,283,104.64
2. a. Current Year Award	3,916,204.00	699,657.00					13,256,078.29
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,916,204.00	699,657.00	0.00	0.00	0.00	0.00	13,256,078.29
3. Required Matching Funds/Other				4,277,826.00	721,712.80	3,463,155.30	8,462,694.10
4. Total Available Award (sum lines 1, 2c, & 3)	3,916,204.00	699,657.00	230,355.86	4,277,826.00	721,712.80	3,463,155.30	23,001,877.03
<b>REVENUES</b>							
5. Cash Received in Current Year	3,777,110.00	348,624.00					10,964,496.79
6. Amounts Included in Line 5 for Prior Year Adjustments							0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	139,094.00	351,033.00	0.00	0.00	0.00	0.00	2,291,581.50
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	139,094.00	351,033.00	0.00	0.00	0.00	0.00	2,291,581.50
8. Contributed Matching Funds							0.00
9. Total Available (sum lines 5, 7c, & 8)	3,916,204.00	699,657.00	0.00	0.00	0.00	0.00	13,256,078.29
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	307,248.17	24,235.12		4,277,826.00		3,463,155.30	16,346,753.72
11. Non Donor-Authorized Expenditures					721,712.80		4,366,748.92
12. Total Expenditures (line 10 plus line 11)	307,248.17	24,235.12	0.00	4,277,826.00	721,712.80	3,463,155.30	20,713,502.64
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	3,608,955.83	675,421.88	230,355.86	0.00	721,712.80	0.00	6,655,123.31

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	46,630,859.70	301	0.00	303	46,630,859.70	305	69,804.95		307	46,561,054.75	309
2000 - Classified Salaries	17,893,964.66	311	0.00	313	17,893,964.66	315	996,806.36		317	16,897,158.30	319
3000 - Employee Benefits	26,321,462.65	321	995,248.13	323	25,326,214.52	325	1,850,746.20		327	23,475,468.32	329
4000 - Books, Supplies Equip Replace. (6500)	13,446,203.09	331	90,656.84	333	13,355,546.25	335	932,153.20		337	12,423,393.05	339
5000 - Services. . . & 7300 - Indirect Costs	10,451,164.28	341	3,000.00	343	10,448,164.28	345	493,417.64		347	9,954,746.64	349
TOTAL					113,654,749.41	365	TOTAL			109,311,821.06	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	396
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			397
14. TOTAL SALARIES AND BENEFITS. . . . .			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			50.96%
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) . . . . .	50.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	50.96%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) . . . . .	109,311,821.06
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

### 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	116,749,130.00	(8,734,877.00)	108,014,253.00		7,405,000.00	100,609,253.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	1,889,084.63		1,889,084.63		444,289.85	1,444,794.78	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	6,433,883.75	8,897,084.25	15,330,968.00			15,330,968.00	
Net Pension Liability		101,950,090.00	101,950,090.00			101,950,090.00	
Total/Net OPEB Liability	18,484,807.00	(1,775,457.00)	16,709,350.00			16,709,350.00	
Compensated Absences Payable	750,210.75		750,210.75	29,718.59		779,929.34	
Governmental activities long-term liabilities	144,307,116.13	100,336,840.25	244,643,956.38	29,718.59	7,849,289.85	236,824,385.12	0.00
<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	122,434,114.32
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	15,508,068.86
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,903,697.03
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	405,619.69
4. Other Transfers Out	All	9200	7200-7299	69,177.50
5. Interfund Transfers Out	All	9300	7600-7629	1,673,154.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	92,654.44
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,092,963.00
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)				6,237,265.66
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)				100,688,779.80

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		8,385.80
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,007.06
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
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.)	96,819,990.54	11,808.09
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)	96,819,990.54	11,808.09
B. Required effort (Line A.2 times 90%)	87,137,991.49	10,627.28
C. Current year expenditures (Line I.E and Line II.B)	100,688,779.80	12,007.06
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%

<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	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)	60,554,325.99		60,554,325.99			64,276,545.30
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	8,195.24		8,195.24			8,385.80
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)	8,385.80		8,385.80	8,695.00		8,695.00
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)			8,385.80			8,695.00
<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)	137,557.39		137,557.39	137,563.00		137,563.00
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)	31,611,772.56		31,611,772.56	31,767,129.00		31,767,129.00
5. Unsecured Roll Taxes (Object 8042)	1,091,542.28		1,091,542.28	1,108,237.00		1,108,237.00
6. Prior Years' Taxes (Object 8043)	33,991.14		33,991.14	(67,730.00)		(67,730.00)
7. Supplemental Taxes (Object 8044)	1,065,316.68		1,065,316.68	1,383,291.00		1,383,291.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	4,524,821.23		4,524,821.23	4,670,185.00		4,670,185.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	7,091.72		7,091.72	6,816.00		6,816.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	249,800.64		249,800.64	217,503.00		217,503.00
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)	38,721,893.64	0.00	38,721,893.64	39,222,994.00	0.00	39,222,994.00
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)	38,721,893.64	0.00	38,721,893.64	39,222,994.00	0.00	39,222,994.00

	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)			912,164.14			974,040.82
<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)			912,164.14			974,040.82
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	62,147,656.14		62,147,656.14	71,196,396.00		71,196,396.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	656,352.00		656,352.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	62,804,008.14	0.00	62,804,008.14	71,196,396.00	0.00	71,196,396.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	136,775,218.99		136,775,218.99	143,513,045.81		143,513,045.81
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	46,184.65		46,184.65	150,539.00		150,539.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			60,554,325.99			64,276,545.30
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0233			1.0369
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			64,276,545.30			70,467,300.27
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			38,721,893.64			39,222,994.00
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)			1,006,296.00			1,043,400.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			26,466,815.80			32,218,347.09
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			26,466,815.80			32,218,347.09
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])			22,019.59			75,017.58
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			38,743,913.23			39,298,011.58
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)			26,444,796.21			32,143,329.51
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			38,743,913.23			
b. State Subventions (Line D8)			26,444,796.21			
c. Less: Excluded Appropriations (Line C23)			912,164.14			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			64,276,545.30			



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File: gann-d (Rev 05/19/2020) Page 3 of 3 Printed: 8/25/2021 4:23 PM

### 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) 3,439,972.89
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) 86,412,375.99

#### 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) 3.98%

### 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)	4,966,715.48
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	265,542.83
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	54,010.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	316.53
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)	493,914.02
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)	0.00
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)	5,780,498.86
9. Carry-Forward Adjustment (Part IV, Line F)	297,210.29
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,077,709.15

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	64,919,878.84
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	15,555,558.21
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	10,450,840.02
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,944,239.77
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	833,282.99
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)	571,726.00
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)	44,785.00
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)	11,915,985.92
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)	0.00
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)	403,426.05
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,477,490.97
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)	108,117,213.77

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

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	5.35%
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**D. Preliminary Proposed Indirect Cost Rate**

(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> ) (Line A10 divided by Line B19)	5.62%
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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>5,780,498.86</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(87,908.86)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(184,130.01)</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 (4.82%) times Part III, Line B19); zero if negative	<u>297,210.29</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.82%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.82%) times Part III, Line B19); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>297,210.29</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>297,210.29</u>

Approved indirect cost rate: 4.82%  
Highest rate used in any program: 4.82%

<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	929,350.85	44,794.71	4.82%
01	3060	313,604.93	13,769.17	4.39%
01	3210	959,726.30	46,258.81	4.82%
01	3215	7,062.22	340.39	4.82%
01	3310	3,826,726.14	184,448.19	4.82%
01	3550	209,120.60	9,923.43	4.75%
01	4035	258,786.06	12,473.48	4.82%
01	4127	55,393.68	2,669.97	4.82%
01	4201	3,011.74	145.16	4.82%
01	4203	96,198.03	4,636.74	4.82%
01	6230	42,919.99	2,068.74	4.82%
01	6387	479,466.85	23,110.30	4.82%
01	6388	29,406.29	1,176.25	4.00%
01	6500	7,229,030.12	348,439.25	4.82%
01	6512	99,144.71	4,778.77	4.82%
01	6546	274,178.66	13,215.41	4.82%
01	7420	805,673.51	38,833.49	4.82%
01	7422	475,804.28	22,933.76	4.82%
01	7510	219,763.27	10,592.59	4.82%
01	7810	577,621.46	27,841.34	4.82%
01	8150	2,683,535.36	129,346.40	4.82%
13	5310	4,010,757.97	69,981.72	1.74%
13	5330	25,587.88	1,233.33	4.82%

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	0.00		725,200.97	725,200.97
2. State Lottery Revenue	8560	1,504,341.87		637,551.29	2,141,893.16
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)		1,504,341.87	0.00	1,362,752.26	2,867,094.13
<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	1,504,335.00			1,504,335.00
4. Books and Supplies	4000-4999	0.00		153,847.76	153,847.76
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
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				
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 )		1,504,335.00	0.00	153,847.76	1,658,182.76
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	6.87	0.00	1,208,904.50	1,208,911.37
<b>D. COMMENTS:</b>					

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>	2,310,433.61	5,485,732.96	4,809,063.83	7,047,581.93	13,942,452.62	0.00	1,753,194.57
<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							
1110 Regular Education, K-12	293.80	293.80	293.80	293.80	412.06	412.06	291.00
3100 Alternative Schools							
3200 Continuation Schools	9.80	9.80	9.80	9.80	12.00	12.00	
3300 Independent Study Centers					3.00	3.00	
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	20.40	20.40	20.40	20.40			
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education	1.00	1.00	1.00	1.00			
5000-5999 Special Education (allocated to 5001)	60.05	60.05	60.05	60.05	57.20	57.20	229.00
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational	0.20	0.20	0.20	0.20			
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)							
-- Cafeteria (Funds 13 & 61)					14.15	14.15	
<b>C. Total Allocation Factors</b>	385.25	385.25	385.25	385.25	498.41	498.41	520.00

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	0.00	0.00	0.00	0.00		0.00			
1110	Regular Education, K–12	49,566,162.90	27,495,684.92	77,061,847.82	4,532,245.18		81,594,093.00			
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00			
3200	Continuation Schools	2,323,646.46	835,615.12	3,159,261.58	185,805.93		3,345,067.51			
3300	Independent Study Centers	619,627.67	83,921.59	703,549.26	41,377.90		744,927.16			
3400	Opportunity Schools	5,882.96	0.00	5,882.96	346.00		6,228.96			
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00			
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00			
3800	Career Technical Education	6,990,263.95	1,040,668.07	8,030,932.02	472,323.91		8,503,255.93			
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00			
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	1,030,045.37	0.00	1,030,045.37	60,580.15		1,090,625.52			
4850	Migrant Education	323,799.93	51,013.14	374,813.07	22,043.91		396,856.98			
5000-5999	Special Education	14,201,883.52	5,435,523.91	19,637,407.43	1,154,936.56		20,792,343.99			
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00			
<b>Other Goals</b>										
7110	Nonagency - Educational	92,654.44	10,202.63	102,857.07	6,049.34		108,906.41			
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00				
8100	Community Services	0.00	0.00	0.00	0.00	0.00				
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00				
<b>Other Costs</b>										
----	Food Services					2,587.40	2,587.40			
----	Enterprise					0.00	0.00			
----	Facilities Acquisition & Construction					87,224.60	87,224.60			
----	Other Outgo					5,176,711.82	5,176,711.82			
<b>Other Funds</b>										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						395,830.15	395,830.15	260,669.95	656,500.10
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(71,215.05)	(71,215.05)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	75,153,967.20	35,348,459.53	110,502,426.73	6,665,163.78	5,266,523.82	122,434,114.33			



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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	44,729,460.47	1,820,564.58	3,808.03	0.00	891,091.81	0.00	2,111,129.50			10,108.51	0.00	49,566,162.90
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	1,505,154.78	1,541.56	16,449.53	389,336.21	405,475.33	0.00	1,265.92			4,423.13	0.00	2,323,646.46
3300	Independent Study Centers	608,954.00	0.00	0.00	9,443.73	1,229.94	0.00	0.00			0.00	0.00	619,627.67
3400	Opportunity Schools	5,882.96	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	5,882.96
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	6,881,798.81	21,305.30	0.00	1,266.72	846.03	0.00	22,046.02			63,001.07	0.00	6,990,263.95
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	760,046.51	21,260.60	267.34	109,735.87	138,735.05	0.00	0.00			0.00	0.00	1,030,045.37
4850	Migrant Education	127,466.85	31,928.77	24,641.38	0.00	139,762.93	0.00	0.00			0.00	0.00	323,799.93
5000-5999	Special Education	11,312,197.92	598,570.82	1,090.97	333,024.07	1,004,692.79	946,841.33	5,465.62			0.00	0.00	14,201,883.52
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	92,654.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	92,654.44
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	0.00	0.00	0.00	0.00
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
<b>Total Direct Charged Costs</b>		66,023,616.74	2,495,171.63	46,257.25	842,806.60	2,581,833.88	946,841.33	2,139,907.06	0.00	0.00	77,532.71	0.00	75,153,967.20

\* 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	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	14,987,660.64	11,526,909.63	981,114.65	27,495,684.92
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	499,928.77	335,686.35	0.00	835,615.12
3300	Independent Study Centers	0.00	83,921.59	0.00	83,921.59
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	1,040,668.07	0.00	0.00	1,040,668.07
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
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	51,013.14	0.00	0.00	51,013.14
5000-5999	Special Education (allocated to 5001)	3,063,339.08	1,600,104.91	772,079.92	5,435,523.91
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	10,202.63	0.00	0.00	10,202.63
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)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		395,830.15		395,830.15
<b>Total Allocated Support Costs</b>		19,652,812.33	13,942,452.63	1,753,194.57	35,348,459.53

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)	833,599.52
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	54,010.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	5,538,441.48
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	310,327.83
5	Total Central Administration Costs in General Fund and Charter Schools Funds	6,736,378.83
<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)	75,153,967.20
2	Total Allocated Costs (from Form PCR, Column 2, Total)	35,348,459.53
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	110,502,426.73
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	4,036,345.85
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	4,036,345.85
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		114,538,772.58
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		5.88%

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)	2,587.40				2,587.40
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			87,224.60		87,224.60
Other Outgo (Objects 1000-7999)				5,176,711.82	5,176,711.82
<b>Total Other Costs</b>	2,587.40	0.00	87,224.60	5,176,711.82	5,266,523.82

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	(806.53)	0.00	(71,215.05)				
Other Sources/Uses Detail					402,804.00	1,673,154.00		
Fund Reconciliation							12,642.38	1,350,885.56
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							0.00	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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT 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
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	806.53	0.00	71,215.05	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	12,642.38
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					375,000.00	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	402,804.00		
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	0.00		
Fund Reconciliation							0.00	0.00
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							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,299,864.23	1,710.23		
Fund Reconciliation							1,350,885.56	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					0.00	0.00		
Fund Reconciliation							0.00	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					0.00			
Other Sources/Uses Detail								
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	0.00
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
TOTALS	806.53	(806.53)	71,215.05	(71,215.05)	2,077,668.23	2,077,668.23	1,363,527.94	1,363,527.94

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>								1,035
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	498,369.04	0.00	0.00	0.00	0.00	5,419,011.36		5,917,380.40
2000-2999	Classified Salaries	653,023.21	0.00	0.00	0.00	0.00	2,854,569.09		3,507,592.30
3000-3999	Employee Benefits	430,840.96	0.00	0.00	0.00	0.00	3,349,972.19		3,780,813.15
4000-4999	Books and Supplies	42,544.29	0.00	0.00	0.00	0.00	100,780.18		143,324.47
5000-5999	Services and Other Operating Expenditures	181,306.59	0.00	0.00	0.00	0.00	476,830.23		658,136.82
6000-6999	Capital Outlay	194,636.38	0.00	0.00	0.00	0.00	0.00		194,636.38
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	2,000,720.47	0.00	0.00	0.00	0.00	12,201,163.05	0.00	14,201,883.52
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	578,722.96		578,722.96
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	5,435,523.95							5,435,523.95
	Total Indirect Costs and PCR Allocations	5,435,523.95	0.00	0.00	0.00	0.00	578,722.96	0.00	6,014,246.91
	<b>TOTAL COSTS</b>	<b>7,436,244.42</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,779,886.01</b>	<b>0.00</b>	<b>20,216,130.43</b>
<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	0.00		0.00
2000-2999	Classified Salaries	194,760.61	0.00	0.00	0.00	0.00	2,629,131.88		2,823,892.49
3000-3999	Employee Benefits	83,436.46	0.00	0.00	0.00	0.00	921,167.78		1,004,604.24
4000-4999	Books and Supplies	1,813.99	0.00	0.00	0.00	0.00	19,705.49		21,519.48
5000-5999	Services and Other Operating Expenditures	7,563.13	0.00	0.00	0.00	0.00	252,117.60		259,680.73
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	287,574.19	0.00	0.00	0.00	0.00	3,822,122.75	0.00	4,109,696.94
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	184,448.19		184,448.19
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	184,448.19	0.00	184,448.19
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>287,574.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,006,570.94</b>	<b>0.00</b>	<b>4,294,145.13</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
									2,575,846.46
	<b>TOTAL COSTS</b>								<b>1,718,298.67</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>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	498,369.04	0.00	0.00	0.00	0.00	5,419,011.36		5,917,380.40
2000-2999	Classified Salaries	458,262.60	0.00	0.00	0.00	0.00	225,437.21		683,699.81
3000-3999	Employee Benefits	347,404.50	0.00	0.00	0.00	0.00	2,428,804.41		2,776,208.91
4000-4999	Books and Supplies	40,730.30	0.00	0.00	0.00	0.00	81,074.69		121,804.99
5000-5999	Services and Other Operating Expenditures	173,743.46	0.00	0.00	0.00	0.00	224,712.63		398,456.09
6000-6999	Capital Outlay	194,636.38	0.00	0.00	0.00	0.00	0.00		194,636.38
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	1,713,146.28	0.00	0.00	0.00	0.00	8,379,040.30	0.00	10,092,186.58
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	394,274.77		394,274.77
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	5,435,523.95							5,435,523.95
	Total Indirect Costs and PCR Allocations	5,435,523.95	0.00	0.00	0.00	0.00	394,274.77	0.00	5,829,798.72
	TOTAL BEFORE OBJECT 8980	7,148,670.23	0.00	0.00	0.00	0.00	8,773,315.07	0.00	15,921,985.30
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								2,575,846.46
	TOTAL COSTS								18,497,831.76
<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	46,006.80		46,006.80
2000-2999	Classified Salaries	454,218.83	0.00	0.00	0.00	0.00	0.00		454,218.83
3000-3999	Employee Benefits	152,651.90	0.00	0.00	0.00	0.00	18,919.15		171,571.05
4000-4999	Books and Supplies	40,730.30	0.00	0.00	0.00	0.00	28,263.10		68,993.40
5000-5999	Services and Other Operating Expenditures	173,026.45	0.00	0.00	0.00	0.00	5,522.24		178,548.69
6000-6999	Capital Outlay	194,636.38	0.00	0.00	0.00	0.00	0.00		194,636.38
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	1,015,263.86	0.00	0.00	0.00	0.00	98,711.29	0.00	1,113,975.15
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	1,015,263.86	0.00	0.00	0.00	0.00	98,711.29	0.00	1,113,975.15
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								2,575,846.46
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)								4,366,748.92
	TOTAL COSTS								8,056,570.53

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



2019-20 Expenditures	A. State and Local	B. Local Only
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	17,461,728.32	8,783,211.01
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)	17,461,728.32	8,783,211.01
<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	905.00	
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)	905.00	

**SELPA:** Santa Barbara County (AR)

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:	State and Local	Local Only
1	132,985.16	132,985.16
Total exempt reductions	132,985.16	132,985.16

**SELPA:** Santa Barbara County (AR)

**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].

	State and Local	Local Only
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)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	0.00	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	

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

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

Available for MOE reduction.  
(line (a) minus line (c), zero if negative)

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).

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

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:

Instructional support for the District's special education student population

**SELPA:** Santa Barbara County (AR)

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2020-21	Actual Expenditures Comparison Year 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	20,216,130.43		
b. Less: Expenditures paid from federal sources	1,718,298.67		
c. Expenditures paid from state and local sources	18,497,831.76	17,461,728.32	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		17,461,728.32	
Less: Exempt reduction(s) for SECTION 1		132,985.16	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	18,497,831.76	17,328,743.16	1,169,088.60

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 2017-18	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	20,216,130.43		
b. Less: Expenditures paid from federal sources	1,718,298.67		
c. Expenditures paid from state and local sources	18,497,831.76	17,460,567.29	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		17,460,567.29	
Less: Exempt reduction(s) from SECTION 1		132,985.16	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	18,497,831.76	17,327,582.13	
d. Special education unduplicated pupil count	1,035	765	
e. Per capita state and local expenditures (A2c/A2d)	17,872.30	22,650.43	(4,778.13)

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:** Santa Barbara County (AR)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Actual FY 2020-21	Comparison Year 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	8,056,570.53	8,783,211.01	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		8,783,211.01	
Less: Exempt reduction(s) from SECTION 1		132,985.16	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	8,056,570.53	8,650,225.85	(593,655.32)

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 2017-18	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	8,056,570.53	8,920,133.38	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		8,920,133.38	
Less: Exempt reduction(s) from SECTION 1		132,985.16	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	8,056,570.53	8,787,148.22	
b. Special education unduplicated pupil count	1,035	765	
c. Per capita local expenditures (B2a/B2b)	7,784.13	11,486.47	(3,702.34)

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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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>								1,035
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	543,398.92	0.00	0.00	0.00	0.00	5,664,618.62		6,208,017.54
2000-2999	Classified Salaries	698,103.29	0.00	0.00	0.00	0.00	3,240,210.91		3,938,314.20
3000-3999	Employee Benefits	471,389.48	0.00	0.00	0.00	0.00	3,646,802.46		4,118,191.94
4000-4999	Books and Supplies	103,300.62	0.00	0.00	0.00	0.00	51,036.00		154,336.62
5000-5999	Services and Other Operating Expenditures	329,700.00	0.00	0.00	0.00	0.00	494,563.00		824,263.00
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	2,145,892.31	0.00	0.00	0.00	0.00	13,097,230.99	0.00	15,243,123.30
7310	Transfers of Indirect Costs	22,327.06	0.00	0.00	0.00	0.00	615,076.64		637,403.70
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	22,327.06	0.00	0.00	0.00	0.00	615,076.64	0.00	637,403.70
	TOTAL COSTS	2,168,219.37	0.00	0.00	0.00	0.00	13,712,307.63	0.00	15,880,527.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	543,398.92	0.00	0.00	0.00	0.00	5,664,118.62		6,207,517.54
2000-2999	Classified Salaries	510,374.49	0.00	0.00	0.00	0.00	405,790.75		916,165.24
3000-3999	Employee Benefits	387,607.93	0.00	0.00	0.00	0.00	2,643,624.68		3,031,232.61
4000-4999	Books and Supplies	42,500.00	0.00	0.00	0.00	0.00	51,036.00		93,536.00
5000-5999	Services and Other Operating Expenditures	177,700.00	0.00	0.00	0.00	0.00	494,563.00		672,263.00
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	1,661,581.34	0.00	0.00	0.00	0.00	9,259,133.05	0.00	10,920,714.39
7310	Transfers of Indirect Costs	19,014.06	0.00	0.00	0.00	0.00	411,240.07		430,254.13
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	19,014.06	0.00	0.00	0.00	0.00	411,240.07	0.00	430,254.13
	TOTAL BEFORE OBJECT 8980	1,680,595.40	0.00	0.00	0.00	0.00	9,670,373.12	0.00	11,350,968.52
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								3,086,667.48
	TOTAL COSTS								14,437,636.00

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	50,189.40		50,189.40
2000-2999	Classified Salaries	504,374.49	0.00	0.00	0.00	0.00	27,000.00		531,374.49
3000-3999	Employee Benefits	167,907.99	0.00	0.00	0.00	0.00	28,755.60		196,663.59
4000-4999	Books and Supplies	42,500.00	0.00	0.00	0.00	0.00	48,583.00		91,083.00
5000-5999	Services and Other Operating Expenditures	177,700.00	0.00	0.00	0.00	0.00	41,550.00		219,250.00
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	892,482.48	0.00	0.00	0.00	0.00	196,078.00	0.00	1,088,560.48
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	892,482.48	0.00	0.00	0.00	0.00	196,078.00	0.00	1,088,560.48
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								3,086,667.48
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)								5,475,141.91
	TOTAL COSTS								9,650,369.87

\* 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>								1,035
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	498,369.04	0.00	0.00	0.00	0.00	5,419,011.36		5,917,380.40
2000-2999	Classified Salaries	653,023.21	0.00	0.00	0.00	0.00	2,854,569.09		3,507,592.30
3000-3999	Employee Benefits	430,840.96	0.00	0.00	0.00	0.00	3,349,972.19		3,780,813.15
4000-4999	Books and Supplies	42,544.29	0.00	0.00	0.00	0.00	100,780.18		143,324.47
5000-5999	Services and Other Operating Expenditures	181,306.59	0.00	0.00	0.00	0.00	476,830.23		658,136.82
6000-6999	Capital Outlay	194,636.38	0.00	0.00	0.00	0.00	0.00		194,636.38
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	2,000,720.47	0.00	0.00	0.00	0.00	12,201,163.05	0.00	14,201,883.52
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	578,722.96		578,722.96
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)	5,435,523.95							5,435,523.95
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	578,722.96	0.00	578,722.96
	TOTAL COSTS	2,000,720.47	0.00	0.00	0.00	0.00	12,779,886.01	0.00	14,780,606.48
<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	0.00		0.00
2000-2999	Classified Salaries	194,760.61	0.00	0.00	0.00	0.00	2,629,131.88		2,823,892.49
3000-3999	Employee Benefits	83,436.46	0.00	0.00	0.00	0.00	921,167.78		1,004,604.24
4000-4999	Books and Supplies	1,813.99	0.00	0.00	0.00	0.00	19,705.49		21,519.48
5000-5999	Services and Other Operating Expenditures	7,563.13	0.00	0.00	0.00	0.00	252,117.60		259,680.73
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	287,574.19	0.00	0.00	0.00	0.00	3,822,122.75	0.00	4,109,696.94
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	184,448.19		184,448.19
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	184,448.19	0.00	184,448.19
	TOTAL BEFORE OBJECT 8980	287,574.19	0.00	0.00	0.00	0.00	4,006,570.94	0.00	4,294,145.13
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								2,575,846.46
	TOTAL COSTS								1,718,298.67



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	498,369.04	0.00	0.00	0.00	0.00	5,419,011.36		5,917,380.40
2000-2999	Classified Salaries	458,262.60	0.00	0.00	0.00	0.00	225,437.21		683,699.81
3000-3999	Employee Benefits	347,404.50	0.00	0.00	0.00	0.00	2,428,804.41		2,776,208.91
4000-4999	Books and Supplies	40,730.30	0.00	0.00	0.00	0.00	81,074.69		121,804.99
5000-5999	Services and Other Operating Expenditures	173,743.46	0.00	0.00	0.00	0.00	224,712.63		398,456.09
6000-6999	Capital Outlay	194,636.38	0.00	0.00	0.00	0.00	0.00		194,636.38
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	1,713,146.28	0.00	0.00	0.00	0.00	8,379,040.30	0.00	10,092,186.58
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	394,274.77		394,274.77
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)	5,435,523.95							5,435,523.95
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	394,274.77	0.00	394,274.77
	TOTAL BEFORE OBJECT 8980	1,713,146.28	0.00	0.00	0.00	0.00	8,773,315.07	0.00	10,486,461.35
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								2,575,846.46
	TOTAL COSTS								13,062,307.81
<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	46,006.80		46,006.80
2000-2999	Classified Salaries	454,218.83	0.00	0.00	0.00	0.00	0.00		454,218.83
3000-3999	Employee Benefits	152,651.90	0.00	0.00	0.00	0.00	18,919.15		171,571.05
4000-4999	Books and Supplies	40,730.30	0.00	0.00	0.00	0.00	28,263.10		68,993.40
5000-5999	Services and Other Operating Expenditures	173,026.45	0.00	0.00	0.00	0.00	5,522.24		178,548.69
6000-6999	Capital Outlay	194,636.38	0.00	0.00	0.00	0.00	0.00		194,636.38
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	1,015,263.86	0.00	0.00	0.00	0.00	98,711.29	0.00	1,113,975.15
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	1,015,263.86	0.00	0.00	0.00	0.00	98,711.29	0.00	1,113,975.15
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								2,575,846.46
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)								4,366,748.92
	TOTAL COSTS								8,056,570.53

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

**SELPA:** Santa Barbara County (AR)

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:	State and Local	Local Only
<u>1</u>	<u>132,985.16</u>	<u>132,985.16</u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
Total exempt reductions	<u>132,985.16</u>	<u>132,985.16</u>

**SELPA:** Santa Barbara County (AR)

**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].

	State and Local	Local Only
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)	

**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:

Instructional support for the Distreict's special education student population

SELPA: Santa Barbara County (AR)

**SECTION 3**

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2021-22	Actual Expenditures Comparison Year 2020-21	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	15,880,527.00		
b. Less: Expenditures paid from federal sources	1,442,891.00		
c. Expenditures paid from state and local sources	14,437,636.00	18,497,831.76	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(5,435,523.95)	
Comparison year's expenditures, adjusted for MOE calculation		13,062,307.81	
Less: Exempt reduction(s) from SECTION 1		132,985.16	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	14,437,636.00	12,929,322.65	1,508,313.35

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.

	Budgeted Amounts FY 2021-22	Comparison Year 2017-18	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	15,880,527.00		
b. Less: Expenditures paid from federal sources	1,442,891.00		
c. Expenditures paid from state and local sources	14,437,636.00	17,460,567.29	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(3,429,963.64)	
Comparison year's expenditures, adjusted for MOE calculation		14,030,603.65	
Less: Exempt reduction(s) from SECTION 1		132,985.16	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	14,437,636.00	13,897,618.49	
d. Special education unduplicated pupil count	1035	765	
e. Per capita state and local expenditures (A2c/A2d)	13,949.41	18,166.82	(4,217.41)

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:** Santa Barbara County (AR)

**B. LOCAL EXPENDITURES ONLY METHOD**

	<b>Budget FY 2021-22</b>	<b>Comparison Year 2019-20</b>	<b>Difference</b>
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	9,650,369.87	8,783,211.01	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		8,783,211.01	
Less: Exempt reduction(s) from SECTION 1		132,985.16	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	9,650,369.87	8,650,225.85	1,000,144.02

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.

	<b>Budget FY 2021-22</b>	<b>Comparison Year 2017-18</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 per capita local expenditures			
a. Expenditures paid from local sources	9,650,369.87	8,920,133.38	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		8,920,133.38	
Less: Exempt reduction(s) from SECTION 1		132,985.16	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	9,650,369.87	8,787,148.22	
b. Special education unduplicated pupil count	1,035	765	
c. Per capita local expenditures (B2a/B2b)	9,324.03	11,486.47	(2,162.44)

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.

Yolanda Ortiz  
Contact Name

805-922-4573 x4401  
Telephone Number

Asst Superintendent Business Services  
Title

yortiz@smjuhsd.org  
Email Address

SELPA: Santa Barbara County (AR)

Object Code	Description	Goleta Union Elementary (AR00)	Hope Elementary (AR03)	Orcutt Union Elementary (AR04)	Santa Maria-Bonita Elementary (AR07)	Santa Maria Jt Un High (AR08)	Carpinteria Unified (AR09)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Santa Barbara County (AR)

Object Code	Description	Lompoc Unified (AR10)	Santa Barbara COE (AR11)	Ballard Elementary (AR12)	Blochman Union Elementary (AR13)	Buellton Union Elementary (AR14)	Cold Spring Elementary (AR16)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Santa Barbara County (AR)

Object Code	Description	College Elementary (AR17)	Guadalupe Union Elementary (AR18)	Los Olivos Elementary (AR20)	Montecito Union Elementary (AR21)	Santa Ynez Valley High (AR22)	Solvang Elementary (AR23)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00



SELPA: Santa Barbara County (AR)

Object Code	Description	Vista del Mar Union Elementary (AR24)	Cuyama Joint Unified (AR25)	Santa Barbara Unified (AR27)	Santa Barbara County SELPA JPA (AR99)	Family Partnership Home Study Charter (ARA01)	Santa Barbara Charter (ARA02)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

**SELPA:** Santa Barbara County (AR)

Object Code	Description	Manzanita Public Charter (ARA03)	Adelante Charter (ARA04)	Adjustments*	Total
<b>TOTAL BUDGET - All Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>BUDGET - State and Local Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**SELPA:** Santa Barbara County (AR)

Object Code	Description	Goleta Union Elementary (AR00)	Hope Elementary (AR03)	Orcutt Union Elementary (AR04)	Santa Maria-Bonita Elementary (AR07)	Santa Maria Jt Un High (AR08)	Carpinteria Unified (AR09)
<b>BUDGET - Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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

SELPA: Santa Barbara County (AR)

Object Code	Description	Lompoc Unified (AR10)	Santa Barbara COE (AR11)	Ballard Elementary (AR12)	Blochman Union Elementary (AR13)	Buellton Union Elementary (AR14)	Cold Spring Elementary (AR16)
<b>BUDGET - Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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

**SELPA:** Santa Barbara County (AR)

Object Code	Description	College Elementary (AR17)	Guadalupe Union Elementary (AR18)	Los Olivos Elementary (AR20)	Montecito Union Elementary (AR21)	Santa Ynez Valley High (AR22)	Solvang Elementary (AR23)
<b>BUDGET - Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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

**SELPA:** Santa Barbara County (AR)

Object Code	Description	Vista del Mar Union Elementary (AR24)	Cuyama Joint Unified (AR25)	Santa Barbara Unified (AR27)	Santa Barbara County SELPA JPA (AR99)	Family Partnership Home Study Charter (ARA01)	Santa Barbara Charter (ARA02)
<b>BUDGET - Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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

**SELPA:** Santa Barbara County (AR)

Object Code	Description	Manzanita Public Charter (ARA03)	Adelante Charter (ARA04)	Adjustments*	Total
<b>BUDGET - Local Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)				0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>					0

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

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Unaudited Actuals  
2020-21 Unaudited Actuals  
Technical Review Checks

Santa Maria Joint Union High

Santa Barbara County

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

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

### IMPORT CHECKS

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

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

40-0000-0-0000-0000-8625	0000	8625	105,463.12
Explanation: Revenue received for RDA (AB1290 - facilities) is transferred to fund 40 annually.			

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

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

01-3210-0-0000-0000-9791	3210	9791	-33,354.03
Explanation: Per CDE guidance, ESSERF Fund expenditures were allowed to be reported in 2019-20, but revenue could not be reported until 2020-21. This created a negative beginning fund balance in resource 3210.			

### GENERAL LEDGER CHECKS

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
------	----------	-------

17	0000	-8,142.74
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Explanation: This is due to a debit balance in obj 8662 "Net Increase (Decrease) in the Fair Value of Investments". This entry was an offset to the entry made to obj 9111 "Fair Value Adjustment to Cash in County Treasury" when the District recognized the estimated difference between book and fair value for Cash in County Treasury, in accordance with guidance in GASB 31.



21                9010                                -165,504.87  
Explanation:See explanation above for Fund 17.

25                0000                                -28,306.00  
Explanation:See explanation above for Fund 17.

35                9010                                -32,642.91  
Explanation:See explanation above for Fund 17.

51                9010                                -52,834.12  
Explanation:See explanation above for Fund 17.

## **SUPPLEMENTAL CHECKS**

## **EXPORT CHECKS**

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0  
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Unaudited Actuals  
2021-22 Budget  
Technical Review Checks

Santa Maria Joint Union High

Santa Barbara County

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

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

## IMPORT CHECKS

### GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	7426	-10,037.83
Explanation: See above under CHK-RESOURCExOBJECTB		
Total of negative resource balances for Fund 01		-10,037.83
25	0000	-27,473.57
Explanation: See above under CHK-RESOURCExOBJECTB		
Total of negative resource balances for Fund 25		-27,473.57

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

FUND	RESOURCE	OBJECT	VALUE
01	7426	9790	-10,037.83
Explanation: See above under CHK-RESOURCExOBJECTB			
25	0000	9790	-27,473.57
Explanation: See above under CHK-RESOURCExOBJECTB			

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.