

# **2020-2021 Unaudited Actuals Report**



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**Presented to the Board of Trustees  
September 14, 2021**

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**Natomas Unified School District**  
**2020-21 Unaudited Actuals**  
Presented on September 14, 2021

**Summary**

The 2020-21 unaudited actuals reflect the District's financial activity that occurred during the year, as well as, the District's financial position as of June 30, 2021. In addition, the unaudited actuals contain supplemental information concerning the District's activity in detail. Education Code requires districts to close their books and adopt the report of financial activities and position by September 15<sup>th</sup> of each year for the preceding fiscal year. This information is submitted to the Sacramento County Office of Education, and the California Department of Education for review.

The report will illustrate that the General Fund had a net ending fund balance increase in the amount of \$12.8 million (\$5.7 million increase for the unrestricted balance and \$7.1 million increase for the restricted balance) vs. a projected net increase of \$6 million at the 2020-21 Estimated Actuals. As a result, the District's ending General Fund balance is \$35.2 million including a reserve for economic uncertainties of \$4.1 million (3% of 2020-21 expenditures), commitments and assignments in the amount of \$21.2 million, and a restricted balance of \$9.9 million. All other funds (Charter, Cafeteria, Building, etc.) maintain a positive ending balance as of June 30, 2021.

**Financial Highlights**

- As of the California Longitudinal Pupil Achievement Data System (CALPADS) reporting date, October 2020, the District had 10,407 students that attended traditional (non-charter) schools.
- The average daily attendance (ADA), which much of the District's revenue is based, was 10,009 (Figures excludes county pass through programs) – The District ADA was held harmless for 2020-21 due to the pandemic, therefore ADA is the same as 2019-20.
- The District's General Fund ending cash balance for June 30, 2021 was \$39 million.
- The supplemental grant under LCFF is for our targeted disadvantaged students. Targeted students are those classified as English Learners (EL), eligible to receive free or reduced-price meals (FRPM), foster youth, or any combination of these factors (unduplicated count).
- The District's unduplicated pupil percentage was 63.13%.

**Comparison of 2020-21 Unaudited Actuals to 2020-21 Estimated Actuals**

**Unrestricted Revenue Comparison:**

Identified below is a comparison of the actual results to the 2020-21 estimated actuals that describes the primary differences relating to a net decrease in unrestricted General Fund revenues of approximately \$993,000.

- Decrease in LCFF revenue of \$980K due to prior year adjustments for 2017-18 and 2018-19.
- Increase in state revenue of \$227K primarily due to the one-time state revenue.

- Decrease in local revenue of \$289K, mainly due to a decrease in facility rental costs.

### **Unrestricted Operating Budget Comparison:**

Identified below is a comparison of the actual results to the 2020-21 estimated actuals that describes the primary differences relating to a net decrease in unrestricted General Fund expenditures of approximately \$4.1 million. This amount represents a one-time savings.

- Net decrease in salaries for certificated of \$682K, classified of \$462K and benefits of \$637K. Decrease in book and supplies of \$989K and decrease in Services of \$1.2 million. This reduction is due to unexpended funds related to the pandemic including maximizing the use of the pandemic relief funds.
- Net decrease in other outgo of \$256K is due to a decrease in SCOE SPED Services.

### **2020-21 Financial Comparison and Analysis**

#### **General Fund Summary (Unrestricted & Restricted Combined)**

Description	2019-20 Unaudited Actuals	2020-21 Unaudited Actuals	Difference
Beginning Fund Balance	\$ 20,230,696	\$ 22,332,760	\$ 2,102,064
Revenues / Transfers In	\$ 131,686,561	\$ 149,847,361	\$ 18,160,800
Expenditures / Transfers Out	\$ 128,620,945	\$ 136,986,904	\$ 8,365,959
Ending Fund Balance	\$ 23,296,312	\$ 35,193,217	\$ 11,896,905

#### **General Fund Summary (Unrestricted only)**

Description	2019-20 Unaudited Actuals	2020-21 Unaudited Actuals	Difference
Beginning Fund Balance	\$ 14,991,966	\$ 19,559,240	\$ 4,567,274
Revenues / Transfers In	\$ 108,114,639	\$ 105,216,792	\$ (2,897,847)
Expenditures / Transfers Out*	\$ 103,547,365	\$ 99,459,182	\$ (4,088,183)
Ending Fund Balance	\$ 19,559,240	\$ 25,316,850	\$ 5,757,610

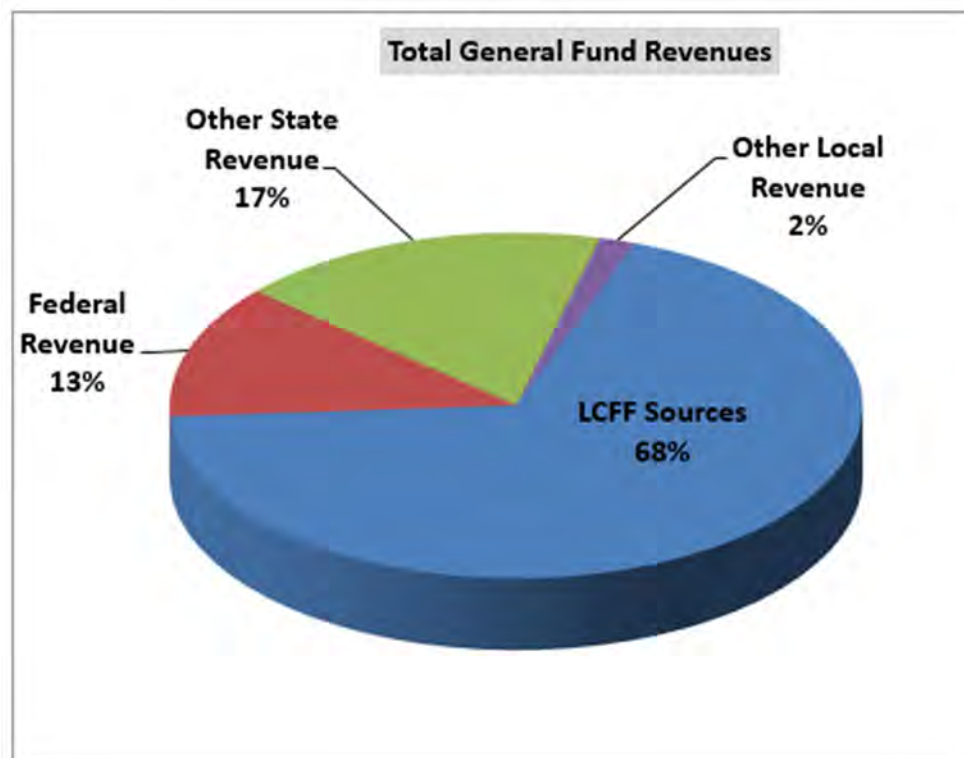
*\*Amount includes 2019-20 contributions of \$17,593,538 and 2020-21 contributions of \$16,601,655*

#### **General Fund Revenue Components**

The District receives funding for its general operations from several sources. A breakdown of the major funding sources is illustrated below:



Description	Unrestricted General Fund	Total General Fund
LCFF Sources	\$ 101,301,145	\$ 101,934,772
Federal Revenue	149,825	18,631,940
Other State Revenue	2,295,075	25,937,687
Other Local Revenue	1,202,516	2,459,148
<b>TOTAL</b>	<b>\$ 104,948,561</b>	<b>\$ 148,963,547</b>

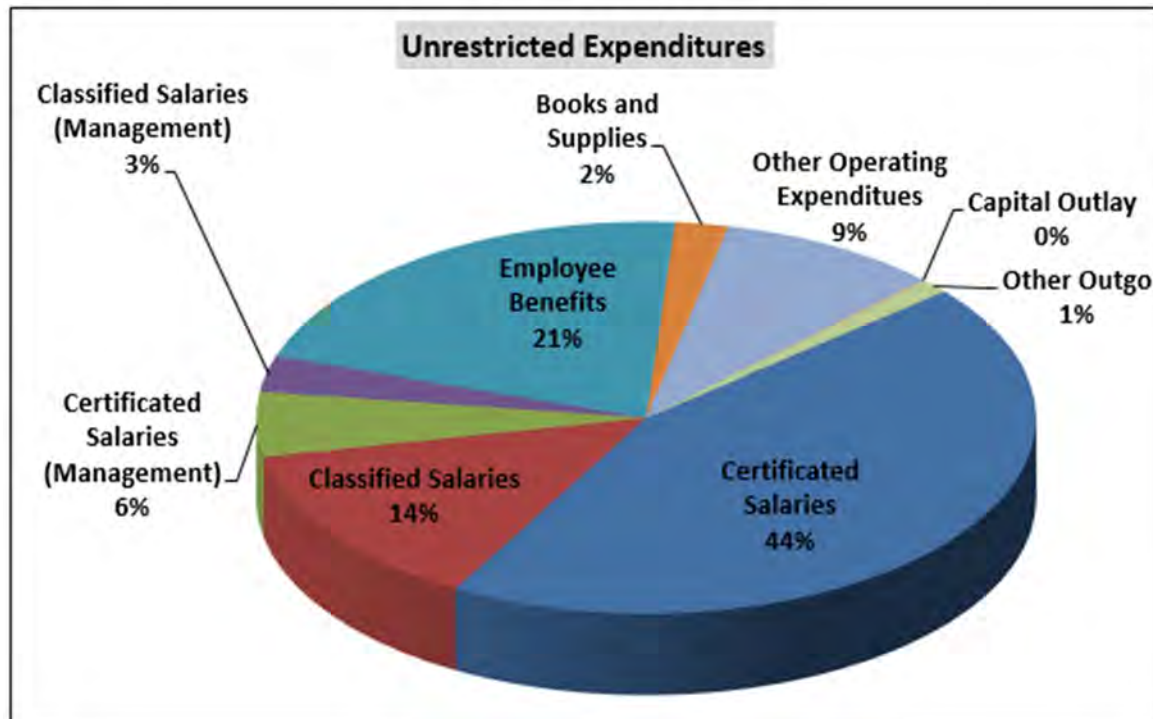


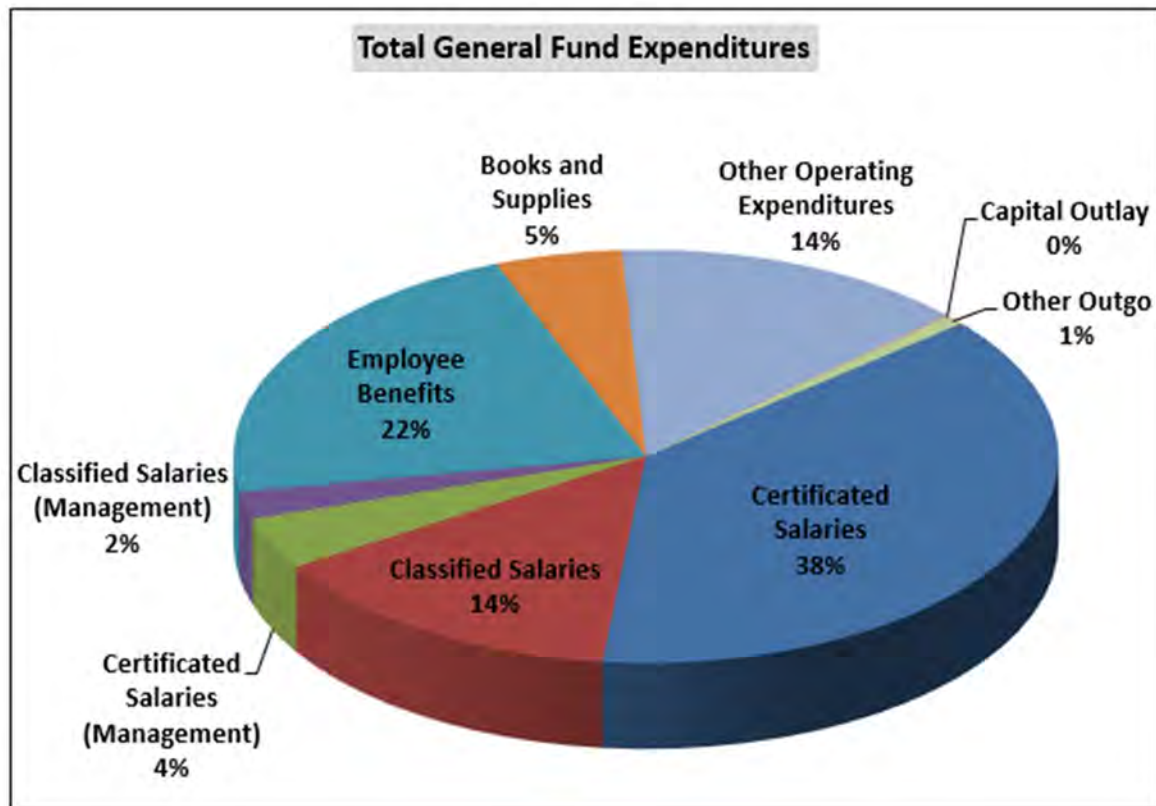
## General Fund Expenditures

The General Fund is used for expenditures for many of the functions within the District. As illustrated below, the largest part of expenditures are salaries and related benefits that comprise of approximately 87% of the District's unrestricted budget, and approximately 80% of the total General Fund budget.

Description	Unrestricted General Fund	Total General Fund
Certificated Salaries	\$ 37,925,435	\$ 51,900,812
Classified Salaries	11,736,869	19,709,204
Certificated Salaries (Management)	4,582,846	5,574,062
Classified Salaries (Management)	2,510,429	2,976,376
Employee Benefits	18,103,391	29,942,818
Books and Supplies	1,891,839	6,850,036
Other Operating Expenditures	7,854,025	19,159,263
Capital Outlay	83,160	144,753
Other Outgo	1,064,807	1,064,807
<b>TOTAL</b>	<b>\$ 85,752,801</b>	<b>\$ 137,322,131</b>

Following is a graphical description of expenditures by percentage:





### Education Protection Account

The creation of the EPA by Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- *The spending plan must be approved by the governing board during a public meeting*
- *EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs*
- *Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended*

As illustrated below, the EPA is comprised of \$34.9 million for General fund and \$9.2 million for the Charter fund, for an approximate total of \$44.1 million.

NATOMAS UNIFIED SCHOOL DISTRICT						
EPA Actuals As of June 30, 2021						
	Natomas Unified School District	Westlake Charter School	Leroy Greene Academy	Natomas Pacific Pathways Prep Elementary	Natomas Pacific Pathways Prep Middle School	Natomas Pacific Pathways Prep High School
<b>EXPENDITURES</b>						
Certificated Instructional Salaries	\$ 26,802,427	\$ 2,216,204	\$ 1,908,727	\$ 55,564	\$ 1,190,137	\$ 1,907,016
Certificated Instructional Benefits	\$ 8,054,927	\$ 356,185	\$ 566,373	\$ 10,724	\$ 407,425	\$ 582,739
Instructional Site Supplies	-	-	-	-	-	-
	\$ 34,857,354	\$ 2,572,390	\$ 2,475,100	\$ 66,288	\$ 1,597,562	\$ 2,489,755



## **Contributions to Restricted Programs**

Unaudited actuals includes the following transfers of unrestricted resources to restricted programs to cover restricted program expenditures in excess of revenue.

Description	Contribution
Restricted Maintenance Account	\$3,530,000
PARS Pension Rate Stabilization	\$0
Special Education	\$12,483,093
<b>TOTAL</b>	<b>\$16,013,093</b>

## **General Fund Summary**

The 2020-21 components of ending fund balance include:

- Revolving cash reserve of \$35,000
- Reserve for Economic Uncertainties – State Mandated 3%, \$4,109,000
- Commitment for Stabilization Arrangements per Board Policy, \$15,730,534
- Other Commitments and Assignments
  - Textbook adoptions, \$1,647,316
  - SELPA (Special Ed) adoption, \$500,000
  - Diversity Recruitment / Aspiring Leaders, \$695,000
  - Board Resolution # 2119 – Pandemic Response Staffing, \$2,400,000
  - Athletic Fields, \$200,000

## **Fund Summaries**

Illustrated below are the projected ending fund balances for all funds as of June 30, 2021.

Fund	2019-20	Net Change	2020-21
General (Unrestricted and Restricted)	\$ 22,332,760	12,860,456	\$ 35,193,216
Charter School Fund	25,527,694	3,980,100	29,507,794
Student Activity Special Revenue	555,862	(25,965)	529,897
Adult Education	79,387	(17,447)	61,940
Child Development	167,723	178,864	346,587
Cafeteria	953,333	2,940,743	3,894,076
Post-Employment Benefits	137,857	909	138,766
Building Fund	79,332,533	53,750,304	133,082,837
Capital Facilities	20,611,103	(3,192,417)	17,418,686
County School Facilities	10,317	85	10,402
Capital Projects Reserve	9,181	61	9,242
Bond Interest and Redemption	20,027,944	642,111	20,670,055
Cafeteria Enterprise Fund	76,072	154,909	230,981
Other Enterprise Fund	866	5,051	5,917
Private-Purpose Trust	15,856	5,109	20,965
(District Fiduciary fund)			
<b>TOTAL</b>	<b>\$169,838,488</b>	<b>71,282,873</b>	<b>\$ 241,121,361</b>

As the District completed the year, its funds reported a combined fund balance of \$241 million in 2020-21, which is illustrated above. Approximately 71% (\$171 million) of the District's ending fund balance is restricted for capital expenditures.

This financial report is designed to provide the Board of Trustees with a general overview of the District's finances and illustrate the District's accountability, in detail, for the money it receives and expends. Included in this packet is a summary of the District's financial activity & fund balance components, which is followed by the required State reports in their entirety, and supplemental county documents. During the fall of 2021, the District's external auditors will audit the records contained in this packet, and will render an opinion no later than December 14, 2021.

**NATOMAS UNIFIED SCHOOL DISTRICT**  
**2020-21 Unaudited Actuals**  
**Financial Activity: All Funds**

Description	General Fund (01)	Charter Schools Special Reserve Fund (09)	Student Activity Special Revenue Fund (08)	Adult Education Revenue Fund (11)	CSPP Preschool Revenue Fund (12)	Cafeteria Special Revenue Fund (13)	Other Post-Employment Benefits Fund (20)	Building Fund (21)	Capital Facilities Fund (25)	County School Facilities Fund (35)	Capital Outlay Projects Fund (40)	Cafeteria Enterprise Fund (61)	Other Enterprise Fund (63)	Foundation Private Purpose Trust Fund (73)	Total
General Purpose Revenues:															
LCFF Sources	80,246,352	22,913,332	-	-	-	-	-	-	-	-	-	-	-	-	103,159,684
Property Taxes & Misc. Local	21,688,420	6,671,010	-	-	-	-	-	-	-	-	-	-	-	-	28,359,430
Total General Purpose	101,934,772	29,584,342	-	-	-	-	-	-	-	-	-	-	-	-	131,519,114
Federal Revenues	18,631,940	1,439,832	-	-	99,776	8,125,751	-	-	-	-	-	-	-	-	28,297,299
State Revenues	25,937,687	4,428,886	-	327,249	1,360,100	407,617	-	-	-	-	-	-	-	-	32,461,539
Other Local Revenues	2,459,148	1,202,453	421,157	26	1,230	29,168	909	446,450	8,904,042	85	61	10,002	51	7,359	13,482,141
	148,963,547	36,655,513	421,157	327,275	1,461,106	8,562,536	909	446,450	8,904,042	85	61	10,002	51	7,359	205,760,093
Certificated Salaries	51,900,812	13,982,694	-	134,776	395,514	-	-	-	-	-	-	-	-	-	66,413,796
Certificated Management Salaries	5,574,062	2,263,173	-	-	-	-	-	-	-	-	-	-	-	-	7,837,235
Classified Salaries	19,709,204	2,113,008	-	68,408	457,845	2,264,789	-	37,304	24,869	-	-	4,158	-	-	24,679,585
Classified Management Salaries	2,976,376	530,609	-	-	-	-	-	-	-	-	-	-	-	-	3,506,985
Employee Benefits (All)	29,942,818	7,170,915	-	73,682	339,597	783,305	-	15,892	10,595	-	-	384	-	-	38,337,188
Books & Supplies	6,850,036	2,014,003	447,122	47,963	14,560	2,110,751	-	10,774	283,085	-	-	42,603	-	-	11,820,897
Other Operating Expenses (Services)	19,159,263	3,985,166	-	15,656	1,372	195,244	-	8,558,913	540,627	-	-	(192,052)	-	2,250	32,266,439
Capital Outlay	144,753	262	-	-	-	-	-	70,965,384	10,974,120	-	-	-	-	-	82,084,519
Other Outgo	1,064,807	-	-	-	-	-	-	58,661,867	-	-	-	-	-	-	59,726,674
Direct Support/Indirect Costs	(371,386)	-	-	16,793	86,888	267,704	-	-	-	-	-	-	-	-	(1)
	136,950,746	32,059,830	447,122	357,278	1,295,776	5,621,793	-	138,250,134	11,833,296	-	-	(144,907)	-	2,250	326,673,318
	12,012,801	4,595,683	(25,965)	(30,003)	165,330	2,940,743	909	(137,803,684)	(2,929,254)	85	61	154,909	51	5,109	(120,913,225)
Transfers In	883,814	-	-	17,624	13,534	-	-	-	-	-	-	-	5,000	-	919,972
Transfers (Out)	(36,158)	(615,583)	-	(5,068)	-	-	-	-	(263,163)	-	-	-	-	-	(919,972)
Net Other Sources (Uses)	-	-	-	-	-	-	-	191,553,988	-	-	-	-	-	-	191,553,988
Contributions (to Restricted Programs)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	847,655	(615,583)	-	12,556	13,534	-	-	191,553,988	(263,163)	-	-	-	5,000	-	191,553,987
<b>FUND BALANCE INCREASE (DECREASE)</b>	<b>12,860,456</b>	<b>3,980,100</b>	<b>(25,965)</b>	<b>(17,447)</b>	<b>178,864</b>	<b>2,940,743</b>	<b>909</b>	<b>53,750,304</b>	<b>(3,192,417)</b>	<b>85</b>	<b>61</b>	<b>154,909</b>	<b>5,051</b>	<b>5,109</b>	<b>70,640,762</b>
Beginning Fund Balance	22,332,760	25,527,694	555,862	79,387	167,723	953,333	137,857	79,332,533	20,611,103	10,317	9,181	76,072	866	15,856	149,810,545
Ending Balance, June 30	35,193,216	29,507,794	529,897	61,940	346,587	3,894,076	138,766	133,082,837	17,418,686	10,402	9,242	230,981	5,917	20,965	220,451,307

# NATOMAS UNIFIED SCHOOL DISTRICT

## 2020-21 Unaudited Actuals

### Financial Activity: Operating Funds (General & Charter Funds)

Description	General Fund			Charter Fund						Grand Total
	Unrestricted	Restricted	Total	Leroy Greene Academy	Westlake Charter School	Natomas Pacific Pathways Prep Elem School	Natomas Pacific Pathways Prep Middle School	Natomas Pacific Pathways Prep High School	Total	
REVENUES										
General Purpose Revenues:										
LCFF Sources	80,246,352		80,246,352	5,923,425	5,967,781	2,419,629	3,412,162	5,190,335	22,913,332	103,159,684
Property Taxes & Misc. Local	21,054,793	633,627	21,688,420	1,607,326	2,028,705	697,229	1,054,469	1,283,281	6,671,010	28,359,430
Total General Purpose	101,301,145	633,627	101,934,772	7,530,751	7,996,486	3,116,858	4,466,631	6,473,616	29,584,342	131,519,114
Federal Revenues	149,825	18,482,114	18,631,940	338,333	534,739	139,013	184,979	242,768	1,439,832	20,071,772
State Revenues	2,295,075	23,642,612	25,937,687	985,584	1,662,589	382,396	566,183	832,134	4,428,886	30,366,573
Other Local Revenues	1,202,516	1,256,633	2,459,148	35,606	1,070,298	13,862	28,026	54,661	1,202,453	3,661,601
TOTAL - REVENUES	104,948,561	44,014,986	148,963,547	8,890,274	11,264,112	3,652,129	5,245,819	7,603,179	36,655,513	185,619,060
EXPENDITURES										
Certificated Salaries	37,925,435	13,975,377	51,900,812	3,581,152	3,617,123	1,475,051	2,041,406	3,267,962	13,982,694	65,883,506
Certificated Management Salaries	4,582,846	991,215	5,574,062	489,536	852,770	198,921	330,497	391,449	2,263,173	7,837,235
Classified Salaries	11,736,869	7,972,335	19,709,204	397,285	985,992	348,353	144,273	237,105	2,113,008	21,822,212
Classified Management Salaries	2,510,429	465,947	2,976,376	-	323,488	56,238	-	150,883	530,609	3,506,985
Employee Benefits (All)	18,103,391	11,839,427	29,942,818	1,714,173	2,285,693	762,039	952,222	1,456,788	7,170,915	37,113,733
Books & Supplies	1,891,839	4,958,197	6,850,036	250,957	1,171,670	166,605	175,954	248,817	2,014,003	8,864,039
Other Operating Expenses (Services)	7,854,025	11,305,238	19,159,263	922,509	1,517,006	395,144	496,661	653,846	3,985,166	23,144,429
Capital Outlay	83,160	61,593	144,753	-	262	-	-	-	262	145,015
Other Outgo	1,064,807	-	1,064,807	-	-	-	-	-	-	1,064,807
Direct Support/Indirect Costs	(2,342,871)	1,971,485	(371,386)	-	-	-	-	-	-	(371,386)
TOTAL - EXPENDITURES	83,409,931	53,540,815	136,950,746	7,355,612	10,754,004	3,402,351	4,141,013	6,406,850	32,059,830	169,010,576
EXCESS (DEFICIENCY)	21,538,630	(9,525,830)	12,012,801	1,534,662	510,108	249,778	1,104,806	1,196,329	4,595,683	16,608,484
OTHER SOURCES/USES										
Transfers In	268,231	615,583	883,814	-	-	-	-	-	-	883,814
Transfers (Out)	(36,158)	-	(36,158)	(254,900)	-	(82,860)	(125,315)	(152,508)	(615,583)	(651,741)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-
Contributions (to Restricted Programs)	(16,013,093)	16,013,093	-	-	-	-	-	-	-	-
TOTAL - OTHER SOURCES/USES	(15,781,020)	16,628,676	847,655	(254,900)	-	(82,860)	(125,315)	(152,508)	(615,583)	232,072
FUND BALANCE INCREASE (DECREASE)	5,757,610	7,102,846	12,860,456	1,279,762	510,108	166,918	979,491	1,043,821	3,980,100	16,840,556
FUND BALANCE										
Beginning Fund Balance	19,559,240	2,773,520	22,332,760	4,432,476	8,304,356	882,952	3,805,218	8,102,692	25,527,694	47,860,454
Ending Balance, June 30	25,316,850	9,876,366	35,193,216	5,712,238	8,814,464	1,049,870	4,784,709	9,146,513	29,507,794	64,701,010

**Natomas Unified School District**  
**2020-21 Unaudited Actuals**  
**General Fund Multi-Year Projection**

Description	2020-21 Unaudited Actuals			2021-22 Adopted Budget			2022-23 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>									
LCFF - General Purpose	101,301,145	633,627	101,934,772	106,708,912	583,139	107,292,051	107,600,863	583,139	108,184,002
Federal Revenue	149,825	18,482,114	18,631,940	211,410	8,745,050	8,956,460	211,410	5,081,155	5,292,565
State Revenue	2,295,075	23,642,612	25,937,687	2,030,295	21,268,654	23,298,949	2,030,295	16,018,262	18,048,557
Local Revenue	1,202,516	1,256,633	2,459,148	1,524,394	341,933	1,866,327	1,524,394	338,749	1,863,143
<b>Total Revenues</b>	<b>104,948,561</b>	<b>44,014,986</b>	<b>148,963,547</b>	<b>110,475,011</b>	<b>30,938,776</b>	<b>141,413,787</b>	<b>111,366,962</b>	<b>22,021,305</b>	<b>133,388,267</b>
<b>EXPENDITURES</b>									
Certificated Salaries	42,508,281	14,966,592	57,474,873	46,011,144	14,690,502	60,701,646	46,283,007	12,234,401	58,517,408
Classified Salaries	14,247,298	8,438,282	22,685,581	15,657,600	9,144,197	24,801,797	15,933,329	7,245,442	23,178,771
Benefits	18,103,391	11,839,427	29,942,818	20,326,180	15,099,999	35,426,179	21,949,261	12,673,728	34,622,989
Books and Supplies	1,891,839	4,958,197	6,850,036	3,091,559	1,956,289	5,047,848	2,338,828	1,753,675	4,092,503
Other Services & Oper. Expenses	7,854,025	11,305,238	19,159,263	8,988,303	6,597,180	15,585,483	7,953,614	6,017,511	13,971,125
Capital Outlay	83,160	61,593	144,753	19,992	306,762	326,754	19,992	106,762	126,754
Other Outgo 7xxx	1,064,807	-	1,064,807	957,367	-	957,367	957,367	-	957,367
Transfer of Indirect 73xx	(2,342,871)	1,971,485	(371,386)	(2,282,176)	1,911,868	(370,308)	(2,332,176)	1,892,076	(440,100)
<b>Total Expenditures</b>	<b>83,409,931</b>	<b>53,540,815</b>	<b>136,950,746</b>	<b>92,769,969</b>	<b>49,706,797</b>	<b>142,476,766</b>	<b>93,103,223</b>	<b>41,923,595</b>	<b>135,026,818</b>
<b>Excess / (Deficiency)</b>	<b>21,538,630</b>	<b>(9,525,830)</b>	<b>12,012,801</b>	<b>17,705,042</b>	<b>(18,768,021)</b>	<b>(1,062,979)</b>	<b>18,263,739</b>	<b>(19,902,290)</b>	<b>(1,638,551)</b>
<b>OTHER SOURCES/USES</b>									
Transfers In	268,231	615,583	883,814	90,000	623,383	713,383	90,000	623,383	713,383
Transfers Out	(36,158)	-	(36,158)	(50,000)	-	(50,000)	(50,000)	-	(50,000)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(16,013,093)	16,013,093	-	(17,565,666)	17,565,666	-	(17,980,972)	17,980,972	-
<b>Total Financing Sources/Uses</b>	<b>(15,781,020)</b>	<b>16,628,676</b>	<b>847,655</b>	<b>(17,525,666)</b>	<b>18,189,049</b>	<b>663,383</b>	<b>(17,940,972)</b>	<b>18,604,355</b>	<b>663,383</b>
<b>Net Increase (Decrease)</b>	<b>5,757,610</b>	<b>7,102,846</b>	<b>12,860,456</b>	<b>179,376</b>	<b>(578,972)</b>	<b>(399,596)</b>	<b>322,767</b>	<b>(1,297,935)</b>	<b>(975,168)</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	19,559,240	2,773,520	22,332,760	25,316,850	9,876,366	35,193,216	25,496,226	9,297,394	34,793,620
<b>Ending Balance</b>	<b>25,316,850</b>	<b>9,876,366</b>	<b>35,193,216</b>	<b>25,496,226</b>	<b>9,297,394</b>	<b>34,793,620</b>	<b>25,818,994</b>	<b>7,999,459</b>	<b>33,818,452</b>
Nonspendable (Revolving Cash)	35,000	-	35,000	35,000	-	35,000	35,000	-	35,000
Restricted	-	7,577,964	7,577,964	-	6,998,992	6,998,992	-	5,701,057	5,701,057
PARS Pension Rate Stabilization	-	2,298,402	2,298,402	-	2,298,402	2,298,402	-	2,298,402	2,298,402
Committed for Stabilization	15,730,534	-	15,730,534	15,743,910	-	15,743,910	16,290,678	-	16,290,678
Assigned for Meeks Academy Bridge Funding	-	-	-	-	-	-	-	-	-
Committed for School Site Support Pilot Program	-	-	-	-	-	-	-	-	-
Committed for textbooks	1,647,316	-	1,647,316	1,647,316	-	1,647,316	1,647,316	-	1,647,316
Committed for SELPA	500,000	-	500,000	500,000	-	500,000	500,000	-	500,000
Committed for Diversity Recruitment/Asp	695,000	-	695,000	695,000	-	695,000	695,000	-	695,000
Committed for Board Resolution #2119	2,400,000	-	2,400,000	2,400,000	-	2,400,000	2,400,000	-	2,400,000
Committed for Athletic Fields	200,000	-	200,000	200,000	-	200,000	200,000	-	200,000
Unassigned - REU	4,109,000	-	4,109,000	4,275,000	-	4,275,000	4,051,000	-	4,051,000
Unassigned - Other - Move to Stabilization	0	-	0	0	-	0	(0)	-	0



G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	101,301,145.03	633,627.00	101,934,772.03	106,708,912.00	583,139.00	107,292,051.00	5.3%
2) Federal Revenue		8100-8299	149,825.29	18,482,114.29	18,631,939.58	211,410.00	8,745,050.00	8,956,460.00	-51.9%
3) Other State Revenue		8300-8599	2,295,074.68	23,642,611.90	25,937,686.58	2,030,295.00	21,268,654.00	23,298,949.00	-10.2%
4) Other Local Revenue		8600-8799	1,202,515.91	1,256,632.55	2,459,148.46	1,524,394.00	341,933.00	1,866,327.00	-24.1%
5) TOTAL, REVENUES			104,948,560.91	44,014,985.74	148,963,546.65	110,475,011.00	30,938,776.00	141,413,787.00	-5.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	42,508,281.27	14,966,592.20	57,474,873.47	46,011,144.00	14,690,502.00	60,701,646.00	5.6%
2) Classified Salaries		2000-2999	14,247,298.46	8,438,282.32	22,685,580.78	15,657,600.00	9,144,197.00	24,801,797.00	9.3%
3) Employee Benefits		3000-3999	18,103,391.25	11,839,427.00	29,942,818.25	20,326,180.00	15,099,999.00	35,426,179.00	18.3%
4) Books and Supplies		4000-4999	1,891,839.00	4,958,197.42	6,850,036.42	3,091,559.00	1,956,289.00	5,047,848.00	-26.3%
5) Services and Other Operating Expenditures		5000-5999	7,854,025.01	11,305,238.23	19,159,263.24	8,988,303.00	6,597,180.00	15,585,483.00	-18.7%
6) Capital Outlay		6000-6999	83,159.72	61,593.46	144,753.18	19,992.00	306,762.00	326,754.00	125.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,064,806.93	0.00	1,064,806.93	957,367.00	0.00	957,367.00	-10.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,342,871.00)	1,971,484.76	(371,386.24)	(2,282,176.00)	1,911,868.00	(370,308.00)	-0.3%
9) TOTAL, EXPENDITURES			83,409,930.64	53,540,815.39	136,950,746.03	92,769,969.00	49,706,797.00	142,476,766.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			21,538,630.27	(9,525,829.65)	12,012,800.62	17,705,042.00	(18,768,021.00)	(1,062,979.00)	-108.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	268,230.63	615,583.00	883,813.63	90,000.00	623,383.00	713,383.00	-19.3%
b) Transfers Out		7600-7629	36,158.18	0.00	36,158.18	50,000.00	0.00	50,000.00	38.3%
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	(16,013,092.61)	16,013,092.61	0.00	(17,565,666.00)	17,565,666.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,781,020.16)	16,628,675.61	847,655.45	(17,525,666.00)	18,189,049.00	663,383.00	-21.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,757,610.11	7,102,845.96	12,860,456.07	179,376.00	(578,972.00)	(399,596.00)	-103.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	19,559,240.02	3,737,071.93	23,296,311.95	25,316,850.13	9,876,365.89	35,193,216.02	51.1%
b) Audit Adjustments		9793	0.00	(963,552.00)	(963,552.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			19,559,240.02	2,773,519.93	22,332,759.95	25,316,850.13	9,876,365.89	35,193,216.02	57.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,559,240.02	2,773,519.93	22,332,759.95	25,316,850.13	9,876,365.89	35,193,216.02	57.6%
2) Ending Balance, June 30 (E + F1e)			25,316,850.13	9,876,365.89	35,193,216.02	25,496,226.13	9,297,393.89	34,793,620.02	-1.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	9,876,365.89	9,876,365.89	0.00	9,297,393.89	9,297,393.89	-5.9%
c) Committed									
Stabilization Arrangements		9750	15,730,534.13	0.00	15,730,534.13	15,743,910.13	0.00	15,743,910.13	0.1%
Other Commitments		9760	5,442,316.00	0.00	5,442,316.00	5,442,316.00	0.00	5,442,316.00	0.0%
Textbooks	0000	9760	1,647,316.00		1,647,316.00				
SELPA	0000	9760	500,000.00		500,000.00				
Diversity Recruitment / Aspiring Leaders	0000	9760	695,000.00		695,000.00				
Board Resolution # 2119	0000	9760	2,400,000.00		2,400,000.00				
Athletic Fields	0000	9760	200,000.00		200,000.00				
Textbooks	0000	9760				1,647,316.00		1,647,316.00	
SELPA	0000	9760				500,000.00		500,000.00	
Diversity Recruitment / Aspiring Leaders	0000	9760				695,000.00		695,000.00	
Board Resolution # 2119	0000	9760				2,400,000.00		2,400,000.00	
Athletic Fields	0000	9760				200,000.00		200,000.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,109,000.00	0.00	4,109,000.00	4,275,000.00	0.00	4,275,000.00	4.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	37,683,151.45	1,354,054.54	39,037,205.99				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	(10,728.93)	19,964.46	9,235.53				
c) in Revolving Cash Account		9130	35,000.00	0.00	35,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	2,298,401.65	2,298,401.65				
e) Collections Awaiting Deposit		9140	17,118.86	3,523.90	20,642.76				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	250,398.98	4,367,167.89	4,617,566.87				
4) Due from Grantor Government		9290	14,609,271.36	6,524,125.39	21,133,396.75				
5) Due from Other Funds		9310	1,325,509.91	0.00	1,325,509.91				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			53,909,721.63	14,567,237.83	68,476,959.46				
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	18,404,882.77	4,000,561.97	22,405,444.74				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	10,187,988.73	55,372.50	10,243,361.23				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	634,937.47	634,937.47				
6) TOTAL, LIABILITIES			28,592,871.50	4,690,871.94	33,283,743.44				
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)			25,316,850.13	9,876,365.89	35,193,216.02				

			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	46,562,813.00	0.00	46,562,813.00	65,402,120.00	0.00	65,402,120.00	40.5%
Education Protection Account State Aid - Current Year		8012	34,652,414.00	0.00	34,652,414.00	20,944,081.00	0.00	20,944,081.00	-39.6%
State Aid - Prior Years		8019	(968,874.63)	0.00	(968,874.63)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	226,521.68	0.00	226,521.68	217,759.00	0.00	217,759.00	-3.9%
Timber Yield Tax		8022	7.34	0.00	7.34	0.00	0.00	0.00	-100.0%
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	25,447,120.63	0.00	25,447,120.63	24,768,361.00	0.00	24,768,361.00	-2.7%
Unsecured Roll Taxes		8042	1,025,918.26	0.00	1,025,918.26	862,345.00	0.00	862,345.00	-15.9%
Prior Years' Taxes		8043	417,404.15	0.00	417,404.15	202,561.00	0.00	202,561.00	-51.5%
Supplemental Taxes		8044	781,659.60	0.00	781,659.60	1,148,917.00	0.00	1,148,917.00	47.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,632,730.95	0.00	3,632,730.95	3,737,149.00	0.00	3,737,149.00	2.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	6,232.55	0.00	6,232.55	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(3,116.50)	0.00	(3,116.50)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			111,780,831.03	0.00	111,780,831.03	117,283,293.00	0.00	117,283,293.00	4.9%
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	(10,479,686.00)	0.00	(10,479,686.00)	(10,574,381.00)	0.00	(10,574,381.00)	0.9%
Property Taxes Transfers		8097	0.00	633,627.00	633,627.00	0.00	583,139.00	583,139.00	-8.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			101,301,145.03	633,627.00	101,934,772.03	106,708,912.00	583,139.00	107,292,051.00	5.3%
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	1,836,638.00	1,836,638.00	0.00	1,836,638.00	1,836,638.00	0.0%
Special Education Discretionary Grants		8182	0.00	196,116.00	196,116.00	0.00	186,997.00	186,997.00	-4.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,531,895.16	1,531,895.16		2,574,906.00	2,574,906.00	68.1%
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		340,611.60	340,611.60		348,256.00	348,256.00	2.2%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		61,250.00	61,250.00	New

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		237,071.98	237,071.98		213,856.00	213,856.00	-9.8%
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		307,028.96	307,028.96		407,403.00	407,403.00	32.7%
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		307,028.96	307,028.96		407,403.00	407,403.00	32.7%
Career and Technical Education	3500-3599	8290		83,803.00	83,803.00		83,803.00	83,803.00	0.0%
All Other Federal Revenue	All Other	8290	149,825.29	13,948,949.59	14,098,774.88	211,410.00	3,031,941.00	3,243,351.00	-77.0%
TOTAL, FEDERAL REVENUE			149,825.29	18,482,114.29	18,631,939.58	211,410.00	8,745,050.00	8,956,460.00	-51.9%
<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		8,523,104.00	8,523,104.00		7,780,099.00	7,780,099.00	-8.7%
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	420,723.00	0.00	420,723.00	427,810.00	0.00	427,810.00	1.7%
Lottery - Unrestricted and Instructional Materials		8560	1,831,775.68	786,335.75	2,618,111.43	1,561,840.00	510,201.00	2,072,041.00	-20.9%
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		575,741.38	575,741.38		607,630.00	607,630.00	5.5%
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		305,926.22	305,926.22		263,758.00	263,758.00	-13.8%
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	42,576.00	13,451,504.55	13,494,080.55	40,645.00	12,106,966.00	12,147,611.00	-10.0%
TOTAL, OTHER STATE REVENUE			2,295,074.68	23,642,611.90	25,937,686.58	2,030,295.00	21,268,654.00	23,298,949.00	-10.2%

			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	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	173,603.01	0.00	173,603.01	348,200.00	0.00	348,200.00	100.6%
Interest		8660	190,527.76	172,690.14	363,217.90	250,000.00	0.00	250,000.00	-31.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	445,688.90	0.00	445,688.90	577,881.00	0.00	577,881.00	29.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	3,116.50	0.00	3,116.50	0.00	0.00	0.00	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	386,491.74	1,083,697.41	1,470,189.15	348,313.00	341,933.00	690,246.00	-53.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	3,088.00	0.00	3,088.00	0.00	0.00	0.00	-100.0%
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		245.00	245.00		0.00	0.00	-100.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,202,515.91	1,256,632.55	2,459,148.46	1,524,394.00	341,933.00	1,866,327.00	-24.1%
TOTAL, REVENUES			104,948,560.91	44,014,985.74	148,963,546.65	110,475,011.00	30,938,776.00	141,413,787.00	-5.1%



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	36,029,838.09	12,358,058.47	48,387,896.56	38,842,571.00	11,681,915.00	50,524,486.00	4.4%
Certificated Pupil Support Salaries		1200	1,525,660.41	1,502,683.71	3,028,344.12	1,589,915.00	1,914,584.00	3,504,499.00	15.7%
Certificated Supervisors' and Administrators' Salaries		1300	4,582,846.49	991,215.23	5,574,061.72	5,155,703.00	1,094,003.00	6,249,706.00	12.1%
Other Certificated Salaries		1900	369,936.28	114,634.79	484,571.07	422,955.00	0.00	422,955.00	-12.7%
TOTAL, CERTIFICATED SALARIES			42,508,281.27	14,966,592.20	57,474,873.47	46,011,144.00	14,690,502.00	60,701,646.00	5.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	605,538.54	3,812,157.51	4,417,696.05	651,853.00	4,592,776.00	5,244,629.00	18.7%
Classified Support Salaries		2200	4,686,788.85	855,094.02	5,541,882.87	5,401,353.00	1,371,240.00	6,772,593.00	22.2%
Classified Supervisors' and Administrators' Salaries		2300	2,510,428.99	465,947.37	2,976,376.36	2,578,768.00	486,370.00	3,065,138.00	3.0%
Clerical, Technical and Office Salaries		2400	5,035,819.09	486,274.07	5,522,093.16	5,325,780.00	695,818.00	6,021,598.00	9.0%
Other Classified Salaries		2900	1,408,722.99	2,818,809.35	4,227,532.34	1,699,846.00	1,997,993.00	3,697,839.00	-12.5%
TOTAL, CLASSIFIED SALARIES			14,247,298.46	8,438,282.32	22,685,580.78	15,657,600.00	9,144,197.00	24,801,797.00	9.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,671,459.57	7,422,073.60	14,093,533.17	7,737,066.00	8,040,980.00	15,778,046.00	12.0%
PERS		3201-3202	2,692,702.52	1,427,641.67	4,120,344.19	3,528,160.00	2,070,886.00	5,599,046.00	35.9%
OASDI/Medicare/Alternative		3301-3302	1,685,716.01	827,232.53	2,512,948.54	1,854,154.00	914,174.00	2,768,328.00	10.2%
Health and Welfare Benefits		3401-3402	5,387,385.24	1,519,594.39	6,906,979.63	5,412,911.00	2,088,893.00	7,501,804.00	8.6%
Unemployment Insurance		3501-3502	31,238.31	15,460.82	46,699.13	31,348.00	1,337,714.00	1,369,062.00	2831.7%
Workers' Compensation		3601-3602	943,862.76	381,293.76	1,325,156.52	1,016,282.00	394,947.00	1,411,229.00	6.5%
OPEB, Allocated		3701-3702	569,490.93	232,847.73	802,338.66	613,832.00	238,213.00	852,045.00	6.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	121,535.91	13,282.50	134,818.41	132,427.00	14,192.00	146,619.00	8.8%
TOTAL, EMPLOYEE BENEFITS			18,103,391.25	11,839,427.00	29,942,818.25	20,326,180.00	15,099,999.00	35,426,179.00	18.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,552.37	475,650.91	478,203.28	9,800.00	512,801.00	522,601.00	9.3%
Books and Other Reference Materials		4200	10,476.57	55,707.70	66,184.27	47,791.00	23,575.00	71,366.00	7.8%
Materials and Supplies		4300	1,728,014.25	3,805,560.84	5,533,575.09	2,807,771.00	1,199,630.00	4,007,401.00	-27.6%
Noncapitalized Equipment		4400	150,795.81	621,277.97	772,073.78	226,197.00	220,283.00	446,480.00	-42.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,891,839.00	4,958,197.42	6,850,036.42	3,091,559.00	1,956,289.00	5,047,848.00	-26.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,817,253.04	1,817,253.04	0.00	1,420,231.00	1,420,231.00	-21.8%
Travel and Conferences		5200	76,135.83	103,333.19	179,469.02	236,414.00	248,254.00	484,668.00	170.1%
Dues and Memberships		5300	109,008.12	57,418.02	166,426.14	149,452.00	53,341.00	202,793.00	21.9%
Insurance		5400 - 5450	848,776.39	0.00	848,776.39	1,089,382.00	0.00	1,089,382.00	28.3%
Operations and Housekeeping Services		5500	2,494,805.45	0.00	2,494,805.45	2,530,100.00	0.00	2,530,100.00	1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	208,483.40	110,135.78	318,619.18	289,587.00	66,314.00	355,901.00	11.7%
Transfers of Direct Costs		5710	(9,213.23)	9,213.23	0.00	(24,865.00)	24,865.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,268,952.90)	(583,559.75)	(1,852,512.65)	(1,679,851.00)	(626,943.00)	(2,306,794.00)	24.5%
Professional/Consulting Services and Operating Expenditures		5800	5,197,820.65	8,226,654.71	13,424,475.36	6,068,593.00	5,386,807.00	11,455,400.00	-14.7%
Communications		5900	197,161.30	1,564,790.01	1,761,951.31	329,491.00	24,311.00	353,802.00	-79.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,854,025.01	11,305,238.23	19,159,263.24	8,988,303.00	6,597,180.00	15,585,483.00	-18.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	38,039.09	38,039.09	6,200.00	46,973.00	53,173.00	39.8%
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	83,159.72	23,554.37	106,714.09	13,792.00	259,789.00	273,581.00	156.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			83,159.72	61,593.46	144,753.18	19,992.00	306,762.00	326,754.00	125.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	783,391.74	0.00	783,391.74	607,367.00	0.00	607,367.00	-22.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	281,415.19	0.00	281,415.19	350,000.00	0.00	350,000.00	24.4%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,064,806.93	0.00	1,064,806.93	957,367.00	0.00	957,367.00	-10.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,971,484.76)	1,971,484.76	0.00	(1,911,868.00)	1,911,868.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(371,386.24)	0.00	(371,386.24)	(370,308.00)	0.00	(370,308.00)	-0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,342,871.00)	1,971,484.76	(371,386.24)	(2,282,176.00)	1,911,868.00	(370,308.00)	-0.3%
TOTAL, EXPENDITURES			83,409,930.64	53,540,815.39	136,950,746.03	92,769,969.00	49,706,797.00	142,476,766.00	4.0%

			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								
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	8914		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		268,230.63	615,583.00	883,813.63	90,000.00	623,383.00	713,383.00	-19.3%
(a) TOTAL, INTERFUND TRANSFERS IN			268,230.63	615,583.00	883,813.63	90,000.00	623,383.00	713,383.00	-19.3%
INTERFUND TRANSFERS OUT									
To: Child Development Fund	7611		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	7612		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		36,158.18	0.00	36,158.18	50,000.00	0.00	50,000.00	38.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			36,158.18	0.00	36,158.18	50,000.00	0.00	50,000.00	38.3%
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		(16,013,092.61)	16,013,092.61	0.00	(17,565,666.00)	17,565,666.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(16,013,092.61)	16,013,092.61	0.00	(17,565,666.00)	17,565,666.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(15,781,020.16)	16,628,675.61	847,655.45	(17,525,666.00)	18,189,049.00	663,383.00	-21.7%

			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	Function Codes	Object Codes							
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	101,301,145.03	633,627.00	101,934,772.03	106,708,912.00	583,139.00	107,292,051.00	5.3%
2) Federal Revenue		8100-8299	149,825.29	18,482,114.29	18,631,939.58	211,410.00	8,745,050.00	8,956,460.00	-51.9%
3) Other State Revenue		8300-8599	2,295,074.68	23,642,611.90	25,937,686.58	2,030,295.00	21,268,654.00	23,298,949.00	-10.2%
4) Other Local Revenue		8600-8799	1,202,515.91	1,256,632.55	2,459,148.46	1,524,394.00	341,933.00	1,866,327.00	-24.1%
5) TOTAL, REVENUES			104,948,560.91	44,014,985.74	148,963,546.65	110,475,011.00	30,938,776.00	141,413,787.00	-5.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		50,087,976.34	40,219,679.73	90,307,656.07	53,808,786.00	36,236,194.00	90,044,980.00	-0.3%
2) Instruction - Related Services	2000-2999		10,806,043.21	3,153,120.64	13,959,163.85	12,000,595.00	3,148,623.00	15,149,218.00	8.5%
3) Pupil Services	3000-3999		5,217,392.70	4,348,165.24	9,565,557.94	6,411,832.00	5,592,546.00	12,004,378.00	25.5%
4) Ancillary Services	4000-4999		817,356.73	5,740.00	823,096.73	1,554,807.00	0.00	1,554,807.00	88.9%
5) Community Services	5000-5999		82,774.14	1,011.37	83,785.51	0.00	5,000.00	5,000.00	-94.0%
6) Enterprise	6000-6999		3,779.75	0.00	3,779.75	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		7,064,000.69	2,920,147.58	9,984,148.27	8,391,151.00	2,274,040.00	10,665,191.00	6.8%
8) Plant Services	8000-8999		8,265,800.15	2,892,950.83	11,158,750.98	9,645,431.00	2,450,394.00	12,095,825.00	8.4%
9) Other Outgo	9000-9999	Except 7600-7699	1,064,806.93	0.00	1,064,806.93	957,367.00	0.00	957,367.00	-10.1%
10) TOTAL, EXPENDITURES			83,409,930.64	53,540,815.39	136,950,746.03	92,769,969.00	49,706,797.00	142,476,766.00	4.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			21,538,630.27	(9,525,829.65)	12,012,800.62	17,705,042.00	(18,768,021.00)	(1,062,979.00)	-108.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In	8900-8929		268,230.63	615,583.00	883,813.63	90,000.00	623,383.00	713,383.00	-19.3%
b) Transfers Out	7600-7629		36,158.18	0.00	36,158.18	50,000.00	0.00	50,000.00	38.3%
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		(16,013,092.61)	16,013,092.61	0.00	(17,565,666.00)	17,565,666.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,781,020.16)	16,628,675.61	847,655.45	(17,525,666.00)	18,189,049.00	663,383.00	-21.7%

			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>			5,757,610.11	7,102,845.96	12,860,456.07	179,376.00	(578,972.00)	(399,596.00)	-103.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	19,559,240.02	3,737,071.93	23,296,311.95	25,316,850.13	9,876,365.89	35,193,216.02	51.1%
b) Audit Adjustments		9793	0.00	(963,552.00)	(963,552.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			19,559,240.02	2,773,519.93	22,332,759.95	25,316,850.13	9,876,365.89	35,193,216.02	57.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,559,240.02	2,773,519.93	22,332,759.95	25,316,850.13	9,876,365.89	35,193,216.02	57.6%
2) Ending Balance, June 30 (E + F1e)			25,316,850.13	9,876,365.89	35,193,216.02	25,496,226.13	9,297,393.89	34,793,620.02	-1.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	9,876,365.89	9,876,365.89	0.00	9,297,393.89	9,297,393.89	-5.9%
c) Committed									
Stabilization Arrangements		9750	15,730,534.13	0.00	15,730,534.13	15,743,910.13	0.00	15,743,910.13	0.1%
Other Commitments (by Resource/Object)		9760	5,442,316.00	0.00	5,442,316.00	5,442,316.00	0.00	5,442,316.00	0.0%
Textbooks	0000	9760	1,647,316.00		1,647,316.00				
SELPA	0000	9760	500,000.00		500,000.00				
Diversity Recruitment / Aspiring Leaders	0000	9760	695,000.00		695,000.00				
Board Resolution # 2119	0000	9760	2,400,000.00		2,400,000.00				
Athletic Fields	0000	9760	200,000.00		200,000.00				
Textbooks	0000	9760				1,647,316.00		1,647,316.00	
SELPA	0000	9760				500,000.00		500,000.00	
Diversity Recruitment / Aspiring Leaders	0000	9760				695,000.00		695,000.00	
Board Resolution # 2119	0000	9760				2,400,000.00		2,400,000.00	
Athletic Fields	0000	9760				200,000.00		200,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,109,000.00	0.00	4,109,000.00	4,275,000.00	0.00	4,275,000.00	4.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
3212	Elementary and Secondary School Emergency Relief II (ESSER II) F	0.00	529,111.00
5640	Medi-Cal Billing Option	237,247.60	237,247.60
6300	Lottery: Instructional Materials	1,138,493.95	1,138,493.95
6500	Special Education	540.00	540.00
7311	Classified School Employee Professional Development Block Grant	47,530.55	47,530.55
7422	In-Person Instruction (IPI) Grant	0.00	342,451.00
7425	Expanded Learning Opportunities (ELO) Grant	3,103,685.32	693,983.32
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	703,191.00	703,191.00
7510	Low-Performing Students Block Grant	120,856.43	120,856.43
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,958,744.24	2,940,794.24
9010	Other Restricted Local	2,566,076.80	2,543,194.80
Total, Restricted Balance		9,876,365.89	9,297,393.89

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	421,156.93	0.00	-100.0%
5) TOTAL, REVENUES			421,156.93	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	447,121.71	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			447,121.71	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(25,964.78)	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>			(25,964.78)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	529,897.68	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	529,897.68	New
d) Other Restatements		9795	555,862.46	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			555,862.46	529,897.68	-4.7%
2) Ending Balance, June 30 (E + F1e)			529,897.68	529,897.68	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	529,897.68	529,897.68	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2020-21 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	529,897.68		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			529,897.68		
<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)			529,897.68		

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	421,156.93	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>			421,156.93	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	447,121.71	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			447,121.71	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>			447,121.71	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	421,156.93	0.00	-100.0%
5) TOTAL, REVENUES			421,156.93	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		447,121.71	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			447,121.71	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(25,964.78)	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>			(25,964.78)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	529,897.68	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	529,897.68	New
d) Other Restatements		9795	555,862.46	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			555,862.46	529,897.68	-4.7%
2) Ending Balance, June 30 (E + F1e)			529,897.68	529,897.68	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	529,897.68	529,897.68	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
8210	Student Activity Funds	529,897.68	529,897.68
Total, Restricted Balance		529,897.68	529,897.68

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	29,584,342.16	32,708,242.00	10.6%
2) Federal Revenue		8100-8299	1,439,832.04	125,000.00	-91.3%
3) Other State Revenue		8300-8599	4,428,882.18	3,363,414.00	-24.1%
4) Other Local Revenue		8600-8799	1,202,453.06	1,356,084.00	12.8%
5) TOTAL, REVENUES			36,655,509.44	37,552,740.00	2.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	16,245,866.38	17,657,622.00	8.7%
2) Classified Salaries		2000-2999	2,643,617.09	3,130,356.00	18.4%
3) Employee Benefits		3000-3999	7,170,912.27	8,263,331.00	15.2%
4) Books and Supplies		4000-4999	2,014,003.25	2,275,526.00	13.0%
5) Services and Other Operating Expenditures		5000-5999	3,985,166.24	6,021,837.00	51.1%
6) Capital Outlay		6000-6999	262.50	27,500.00	10376.2%
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			32,059,827.73	37,376,172.00	16.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,595,681.71	176,568.00	-96.2%
<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	615,583.00	827,377.00	34.4%
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			(615,583.00)	(827,377.00)	34.4%



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>			3,980,098.71	(650,809.00)	-116.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,932,378.73	29,507,793.44	13.8%
b) Audit Adjustments		9793	(404,684.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			25,527,694.73	29,507,793.44	15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,527,694.73	29,507,793.44	15.6%
2) Ending Balance, June 30 (E + F1e)			29,507,793.44	28,856,984.44	-2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	20,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,063,346.35	1,368,117.55	-33.7%
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	27,424,447.09	27,872,411.09	1.6%
Charter Operations	0000	9780	26,377,901.74		
Charter Lottery	1100	9780	1,046,544.97		
Charter EPA	1400	9780	0.38		
Charter Operations	0000	9780		26,825,865.74	
Charter Lottery	1100	9780		1,046,544.97	
Charter EPA	1400	9780		0.38	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(383,544.20)	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	28,437,456.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	475.00		
c) in Revolving Cash Account		9130	20,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	1,357.97		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,869,129.63		
4) Due from Grantor Government		9290	3,499,094.43		
5) Due from Other Funds		9310	204,225.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			34,031,738.66		
<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	3,511,840.32		
2) Due to Grantor Governments		9590	52,049.59		
3) Due to Other Funds		9610	591,192.53		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	368,862.78		
6) TOTAL, LIABILITIES			4,523,945.22		
<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)			29,507,793.44		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	12,891,221.25	20,014,070.00	55.3%
Education Protection Account State Aid - Current Year		8012	9,576,741.00	5,991,300.00	-37.4%
State Aid - Prior Years		8019	445,369.91	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	6,671,010.00	6,702,872.00	0.5%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>29,584,342.16</b>	<b>32,708,242.00</b>	<b>10.6%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	129,088.00	125,000.00	-3.2%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,310,744.04	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,439,832.04</b>	<b>125,000.00</b>	<b>-91.3%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	82,409.00	84,539.00	2.6%
Lottery - Unrestricted and Instructional Materials		8560	789,948.08	673,353.00	-14.8%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,556,525.10	2,605,522.00	-26.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,428,882.18</b>	<b>3,363,414.00</b>	<b>-24.1%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	176,678.00	168,000.00	-4.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	439,150.06	511,831.00	16.6%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	586,625.00	676,253.00	15.3%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,202,453.06</b>	<b>1,356,084.00</b>	<b>12.8%</b>
<b>TOTAL, REVENUES</b>			<b>36,655,509.44</b>	<b>37,552,740.00</b>	<b>2.4%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	13,167,934.07	14,316,891.00	8.7%
Certificated Pupil Support Salaries		1200	814,759.80	829,750.00	1.8%
Certificated Supervisors' and Administrators' Salaries		1300	2,263,172.51	2,510,981.00	10.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			16,245,866.38	17,657,622.00	8.7%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	736,530.91	968,117.00	31.4%
Classified Support Salaries		2200	492,218.95	507,835.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	530,609.25	673,313.00	26.9%
Clerical, Technical and Office Salaries		2400	839,891.56	918,174.00	9.3%
Other Classified Salaries		2900	44,366.42	62,917.00	41.8%
TOTAL, CLASSIFIED SALARIES			2,643,617.09	3,130,356.00	18.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	4,042,908.46	4,486,871.00	11.0%
PERS		3201-3202	522,252.46	712,342.00	36.4%
OASDI/Medicare/Alternative		3301-3302	447,169.37	492,782.00	10.2%
Health and Welfare Benefits		3401-3402	1,831,405.03	2,053,988.00	12.2%
Unemployment Insurance		3501-3502	10,772.75	89,417.00	730.0%
Workers' Compensation		3601-3602	311,604.20	344,216.00	10.5%
OPEB, Allocated		3701-3702	0.00	79,540.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,800.00	4,175.00	-13.0%
TOTAL, EMPLOYEE BENEFITS			7,170,912.27	8,263,331.00	15.2%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	131,563.22	200,309.00	52.3%
Books and Other Reference Materials		4200	4,277.10	14,714.00	244.0%
Materials and Supplies		4300	1,561,558.59	1,935,191.00	23.9%
Noncapitalized Equipment		4400	316,604.34	125,312.00	-60.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,014,003.25	2,275,526.00	13.0%

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	30,998.01	46,504.00	50.0%
Dues and Memberships		5300	44,558.81	36,565.00	-17.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	521,252.95	641,612.00	23.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	177,181.11	273,957.00	54.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,995,736.00	2,346,047.00	17.6%
Professional/Consulting Services and Operating Expenditures		5800	1,145,778.11	2,620,576.00	128.7%
Communications		5900	69,661.25	56,576.00	-18.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,985,166.24	6,021,837.00	51.1%
<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	262.50	17,500.00	6566.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	10,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			262.50	27,500.00	10376.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			<b>32,059,827.73</b>	<b>37,376,172.00</b>	<b>16.6%</b>



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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	615,583.00	827,377.00	34.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			615,583.00	827,377.00	34.4%
<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)			(615,583.00)	(827,377.00)	34.4%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	29,584,342.16	32,708,242.00	10.6%
2) Federal Revenue		8100-8299	1,439,832.04	125,000.00	-91.3%
3) Other State Revenue		8300-8599	4,428,882.18	3,363,414.00	-24.1%
4) Other Local Revenue		8600-8799	1,202,453.06	1,356,084.00	12.8%
5) TOTAL, REVENUES			36,655,509.44	37,552,740.00	2.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		21,548,897.28	25,692,706.00	19.2%
2) Instruction - Related Services	2000-2999		5,744,933.06	6,120,323.00	6.5%
3) Pupil Services	3000-3999		1,704,437.30	2,049,517.00	20.2%
4) Ancillary Services	4000-4999		60,663.99	99,682.00	64.3%
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		685,461.31	762,242.00	11.2%
8) Plant Services	8000-8999		2,315,434.79	2,651,702.00	14.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			32,059,827.73	37,376,172.00	16.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,595,681.71	176,568.00	-96.2%
<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	615,583.00	827,377.00	34.4%
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			(615,583.00)	(827,377.00)	34.4%

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>			3,980,098.71	(650,809.00)	-116.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,932,378.73	29,507,793.44	13.8%
b) Audit Adjustments		9793	(404,684.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			25,527,694.73	29,507,793.44	15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,527,694.73	29,507,793.44	15.6%
2) Ending Balance, June 30 (E + F1e)			29,507,793.44	28,856,984.44	-2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	20,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,063,346.35	1,368,117.55	-33.7%
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	27,424,447.09	27,872,411.09	1.6%
Charter Operations	0000	9780	26,377,901.74		
Charter Lottery	1100	9780	1,046,544.97		
Charter EPA	1400	9780	0.38		
Charter Operations	0000	9780		26,825,865.74	
Charter Lottery	1100	9780		1,046,544.97	
Charter EPA	1400	9780		0.38	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(383,544.20)	New

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
6230	California Clean Energy Jobs Act	54,299.43	54,299.43
6300	Lottery: Instructional Materials	390,109.47	390,109.47
6500	Special Education	10.03	10.03
6512	Special Ed: Mental Health Services	5,630.00	5,630.00
7311	Classified School Employee Professional Development Block	5,757.00	0.00
7388	SB 117 COVID-19 LEA Response Funds	30,426.06	0.00
7425	Expanded Learning Opportunities (ELO) Grant	662,970.74	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessio	146,783.00	146,783.00
7510	Low-Performing Students Block Grant	102,929.57	102,929.57
9010	Other Restricted Local	664,431.05	668,356.05
Total, Restricted Balance		2,063,346.35	1,368,117.55

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	327,249.00	328,929.00	0.5%
4) Other Local Revenue		8600-8799	26.00	0.00	-100.0%
5) TOTAL, REVENUES			327,275.00	328,929.00	0.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	134,775.66	121,021.00	-10.2%
2) Classified Salaries		2000-2999	68,408.00	83,562.00	22.2%
3) Employee Benefits		3000-3999	73,682.00	78,368.00	6.4%
4) Books and Supplies		4000-4999	47,963.37	57,838.00	20.6%
5) Services and Other Operating Expenditures		5000-5999	15,656.12	20,657.00	31.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	16,793.34	17,483.00	4.1%
9) TOTAL, EXPENDITURES			357,278.49	378,929.00	6.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(30,003.49)	(50,000.00)	66.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,624.01	50,000.00	183.7%
b) Transfers Out		7600-7629	5,068.00	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			12,556.01	50,000.00	298.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(17,447.48)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	79,387.49	61,940.01	-22.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,387.49	61,940.01	-22.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,387.49	61,940.01	-22.0%
2) Ending Balance, June 30 (E + F1e)			61,940.01	61,940.01	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	61,940.01	61,940.01	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	35,257.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	52,464.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	17,624.01		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			105,345.45		
<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	26,612.10		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	16,793.34		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			43,405.44		
<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)			61,940.01		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	314,389.00	317,157.00	0.9%
All Other State Revenue	All Other	8590	12,860.00	11,772.00	-8.5%
TOTAL, OTHER STATE REVENUE			327,249.00	328,929.00	0.5%



			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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	26.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26.00	0.00	-100.0%
TOTAL, REVENUES			327,275.00	328,929.00	0.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	113,633.11	116,021.00	2.1%
Certificated Pupil Support Salaries		1200	12,967.55	5,000.00	-61.4%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	8,175.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			134,775.66	121,021.00	-10.2%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	11,808.84	12,103.00	2.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	48,690.11	52,959.00	8.8%
Other Classified Salaries		2900	7,909.05	18,500.00	133.9%
TOTAL, CLASSIFIED SALARIES			68,408.00	83,562.00	22.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	34,649.23	32,249.00	-6.9%
PERS		3201-3202	13,666.87	16,740.00	22.5%
OASDI/Medicare/Alternative		3301-3302	6,959.56	8,155.00	17.2%
Health and Welfare Benefits		3401-3402	12,834.37	15,675.00	22.1%
Unemployment Insurance		3501-3502	188.21	107.00	-43.1%
Workers' Compensation		3601-3602	3,351.77	3,392.00	1.2%
OPEB, Allocated		3701-3702	2,031.99	2,050.00	0.9%
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			73,682.00	78,368.00	6.4%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	2,244.60	2,300.00	2.5%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	38,194.31	48,260.00	26.4%
Noncapitalized Equipment		4400	7,524.46	7,278.00	-3.3%
TOTAL, BOOKS AND SUPPLIES			47,963.37	57,838.00	20.6%

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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	5,000.00	New
Professional/Consulting Services and Operating Expenditures		5800	15,656.12	15,657.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,656.12	20,657.00	31.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	16,793.34	17,483.00	4.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			16,793.34	17,483.00	4.1%
TOTAL, EXPENDITURES			357,278.49	378,929.00	6.1%

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	17,624.01	50,000.00	183.7%
(a) TOTAL, INTERFUND TRANSFERS IN			17,624.01	50,000.00	183.7%
<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	5,068.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,068.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			12,556.01	50,000.00	298.2%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	327,249.00	328,929.00	0.5%
4) Other Local Revenue		8600-8799	26.00	0.00	-100.0%
5) TOTAL, REVENUES			327,275.00	328,929.00	0.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		221,915.96	244,970.00	10.4%
2) Instruction - Related Services	2000-2999		84,293.73	80,109.00	-5.0%
3) Pupil Services	3000-3999		16,820.91	6,055.00	-64.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	12,182.00	New
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		16,793.34	17,483.00	4.1%
8) Plant Services	8000-8999		17,454.55	18,130.00	3.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			357,278.49	378,929.00	6.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(30,003.49)	(50,000.00)	66.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,624.01	50,000.00	183.7%
b) Transfers Out		7600-7629	5,068.00	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			12,556.01	50,000.00	298.2%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(17,447.48)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	79,387.49	61,940.01	-22.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,387.49	61,940.01	-22.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,387.49	61,940.01	-22.0%
2) Ending Balance, June 30 (E + F1e)			61,940.01	61,940.01	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	61,940.01	61,940.01	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
6371	CalWORKs for ROCP or Adult Education	28,014.12	28,014.12
6391	Adult Education Program	33,925.89	33,925.89
Total, Restricted Balance		61,940.01	61,940.01



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	99,776.25	0.00	-100.0%
3) Other State Revenue		8300-8599	1,360,098.59	1,288,640.00	-5.3%
4) Other Local Revenue		8600-8799	1,228.87	0.00	-100.0%
5) TOTAL, REVENUES			1,461,103.71	1,288,640.00	-11.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	395,513.75	353,955.00	-10.5%
2) Classified Salaries		2000-2999	457,845.28	470,900.00	2.9%
3) Employee Benefits		3000-3999	339,595.51	374,368.00	10.2%
4) Books and Supplies		4000-4999	14,560.02	117,372.00	706.1%
5) Services and Other Operating Expenditures		5000-5999	1,371.54	1,882.00	37.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	86,888.49	69,939.00	-19.5%
9) TOTAL, EXPENDITURES			1,295,774.59	1,388,416.00	7.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			165,329.12	(99,776.00)	-160.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,534.17	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,534.17	0.00	-100.0%

Description			2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
Resource Codes Object Codes					
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			178,863.29	(99,776.00)	-155.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	167,723.44	346,586.73	106.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			167,723.44	346,586.73	106.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			167,723.44	346,586.73	106.6%
2) Ending Balance, June 30 (E + F1e)			346,586.73	246,810.73	-28.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	345,223.02	245,447.02	-28.9%
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	1,363.71	1,363.71	0.0%
Child Development Operations	0000	9780	1,363.71		
Child Development Operations	0000	9780		1,363.71	
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	386,409.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	736.00		
4) Due from Grantor Government		9290	72,108.15		
5) Due from Other Funds		9310	13,354.17		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			472,607.87		
<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	10,559.80		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	86,888.49		
4) Current Loans		9640			
5) Unearned Revenue		9650	28,572.85		
6) TOTAL, LIABILITIES			126,021.14		
<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)			346,586.73		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	99,776.25	0.00	-100.0%
TOTAL, FEDERAL REVENUE			99,776.25	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,308,183.15	1,224,055.00	-6.4%
All Other State Revenue	All Other	8590	51,915.44	64,585.00	24.4%
TOTAL, OTHER STATE REVENUE			1,360,098.59	1,288,640.00	-5.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,189.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	39.87	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,228.87	0.00	-100.0%
TOTAL, REVENUES			1,461,103.71	1,288,640.00	-11.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	395,513.75	353,955.00	-10.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			395,513.75	353,955.00	-10.5%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	373,499.90	385,316.00	3.2%
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	84,345.38	85,584.00	1.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			457,845.28	470,900.00	2.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	101,573.49	106,602.00	5.0%
PERS		3201-3202	90,917.49	107,890.00	18.7%
OASDI/Medicare/Alternative		3301-3302	39,109.67	41,862.00	7.0%
Health and Welfare Benefits		3401-3402	84,896.37	94,421.00	11.2%
Unemployment Insurance		3501-3502	471.96	449.00	-4.9%
Workers' Compensation		3601-3602	14,085.05	14,430.00	2.4%
OPEB, Allocated		3701-3702	8,541.48	8,714.00	2.0%
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			339,595.51	374,368.00	10.2%
<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	14,560.02	117,372.00	706.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,560.02	117,372.00	706.1%

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	887.54	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	484.00	1,882.00	288.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,371.54	1,882.00	37.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
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	86,888.49	69,939.00	-19.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			86,888.49	69,939.00	-19.5%
<b>TOTAL, EXPENDITURES</b>			<b>1,295,774.59</b>	<b>1,388,416.00</b>	<b>7.1%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	13,534.17	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			13,534.17	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			13,534.17	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	99,776.25	0.00	-100.0%
3) Other State Revenue		8300-8599	1,360,098.59	1,288,640.00	-5.3%
4) Other Local Revenue		8600-8799	1,228.87	0.00	-100.0%
5) TOTAL, REVENUES			1,461,103.71	1,288,640.00	-11.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,070,587.47	1,175,207.00	9.8%
2) Instruction - Related Services	2000-2999		138,298.63	143,270.00	3.6%
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		86,888.49	69,939.00	-19.5%
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			1,295,774.59	1,388,416.00	7.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			165,329.12	(99,776.00)	-160.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,534.17	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,534.17	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>			178,863.29	(99,776.00)	-155.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	167,723.44	346,586.73	106.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			167,723.44	346,586.73	106.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			167,723.44	346,586.73	106.6%
2) Ending Balance, June 30 (E + F1e)			346,586.73	246,810.73	-28.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	345,223.02	245,447.02	-28.9%
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	1,363.71	1,363.71	0.0%
Child Development Operations	0000	9780	1,363.71		
Child Development Operations	0000	9780		1,363.71	
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
5058	Child Development: Coronavirus Response and Relief Supple	99,776.25	0.25
6130	Child Development: Center-Based Reserve Account	245,446.77	245,446.77
Total, Restricted Balance		345,223.02	245,447.02

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	8,125,751.39	4,528,245.00	-44.3%
3) Other State Revenue		8300-8599	407,617.40	304,666.00	-25.3%
4) Other Local Revenue		8600-8799	29,166.81	1,164,089.00	3891.1%
5) TOTAL, REVENUES			8,562,535.60	5,997,000.00	-30.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,264,788.65	2,390,978.00	5.6%
3) Employee Benefits		3000-3999	783,304.71	1,069,948.00	36.6%
4) Books and Supplies		4000-4999	2,110,751.09	2,119,462.00	0.4%
5) Services and Other Operating Expenditures		5000-5999	195,243.78	132,164.00	-32.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	267,704.41	282,886.00	5.7%
9) TOTAL, EXPENDITURES			5,621,792.64	5,995,438.00	6.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,940,742.96	1,562.00	-99.9%
<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>			2,940,742.96	1,562.00	-99.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	953,332.62	3,894,075.58	308.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			953,332.62	3,894,075.58	308.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			953,332.62	3,894,075.58	308.5%
2) Ending Balance, June 30 (E + F1e)			3,894,075.58	3,895,637.58	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	45,289.87	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	6,324,149.77	6,324,149.77	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(2,475,364.06)	(2,428,512.19)	-1.9%

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	1,965,249.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,524.34		
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	2,308,279.91		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	39,979.85		
6) Stores		9320	45,289.87		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,361,323.30		
<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	199,475.91		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	267,771.81		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			467,247.72		
<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)			3,894,075.58		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	8,125,751.39	4,528,245.00	-44.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,125,751.39	4,528,245.00	-44.3%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	407,617.40	304,666.00	-25.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			407,617.40	304,666.00	-25.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	8,512.53	1,164,089.00	13575.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,920.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	13,734.28	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			29,166.81	1,164,089.00	3891.1%
TOTAL, REVENUES			8,562,535.60	5,997,000.00	-30.0%

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	1,716,672.78	1,950,847.00	13.6%
Classified Supervisors' and Administrators' Salaries		2300	273,921.21	265,971.00	-2.9%
Clerical, Technical and Office Salaries		2400	166,230.97	174,160.00	4.8%
Other Classified Salaries		2900	107,963.69	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			2,264,788.65	2,390,978.00	5.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	354,033.39	535,469.00	51.2%
OASDI/Medicare/Alternative		3301-3302	168,694.46	183,384.00	8.7%
Health and Welfare Benefits		3401-3402	198,520.44	285,513.00	43.8%
Unemployment Insurance		3501-3502	1,571.67	1,347.00	-14.3%
Workers' Compensation		3601-3602	37,283.59	39,599.00	6.2%
OPEB, Allocated		3701-3702	22,607.16	24,042.00	6.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	594.00	594.00	0.0%
TOTAL, EMPLOYEE BENEFITS			783,304.71	1,069,948.00	36.6%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	233,711.16	797,030.00	241.0%
Noncapitalized Equipment		4400	0.00	1,348.00	New
Food		4700	1,877,039.93	1,321,084.00	-29.6%
TOTAL, BOOKS AND SUPPLIES			2,110,751.09	2,119,462.00	0.4%

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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	129,647.21	65,729.00	-49.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,307.34	9,600.00	-32.9%
Professional/Consulting Services and Operating Expenditures		5800	49,557.72	54,488.00	9.9%
Communications		5900	1,731.51	2,347.00	35.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			195,243.78	132,164.00	-32.3%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<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	267,704.41	282,886.00	5.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			267,704.41	282,886.00	5.7%
TOTAL, EXPENDITURES			5,621,792.64	5,995,438.00	6.6%



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	8,125,751.39	4,528,245.00	-44.3%
3) Other State Revenue		8300-8599	407,617.40	304,666.00	-25.3%
4) Other Local Revenue		8600-8799	29,166.81	1,164,089.00	3891.1%
5) TOTAL, REVENUES			8,562,535.60	5,997,000.00	-30.0%
<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		5,317,924.48	5,675,991.00	6.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		267,704.41	282,886.00	5.7%
8) Plant Services	8000-8999		36,163.75	36,561.00	1.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,621,792.64	5,995,438.00	6.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,940,742.96	1,562.00	-99.9%
<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>			2,940,742.96	1,562.00	-99.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	953,332.62	3,894,075.58	308.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			953,332.62	3,894,075.58	308.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			953,332.62	3,894,075.58	308.5%
2) Ending Balance, June 30 (E + F1e)			3,894,075.58	3,895,637.58	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	45,289.87	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	6,324,149.77	6,324,149.77	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(2,475,364.06)	(2,428,512.19)	-1.9%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
5330	Child Nutrition: Summer Food Service Program Operations	6,324,149.77	6,324,149.77
Total, Restricted Balance		6,324,149.77	6,324,149.77

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	909.00	900.00	-1.0%
5) TOTAL, REVENUES			909.00	900.00	-1.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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>			909.00	900.00	-1.0%
<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>			909.00	900.00	-1.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	137,857.03	138,766.03	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,857.03	138,766.03	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,857.03	138,766.03	0.7%
2) Ending Balance, June 30 (E + F1e)			138,766.03	139,666.03	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	138,766.03	139,666.03	0.6%
OPEB Reserve	0000	9780	138,766.03		
OPEB Reserve	0000	9780		139,666.03	
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	138,397.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	369.00		
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			138,766.03		
<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)			138,766.03		

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	909.00	900.00	-1.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			909.00	900.00	-1.0%
TOTAL, REVENUES			909.00	900.00	-1.0%



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	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<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)			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	909.00	900.00	-1.0%
5) TOTAL, REVENUES			909.00	900.00	-1.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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>			909.00	900.00	-1.0%
<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>			909.00	900.00	-1.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	137,857.03	138,766.03	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,857.03	138,766.03	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,857.03	138,766.03	0.7%
2) Ending Balance, June 30 (E + F1e)			138,766.03	139,666.03	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	138,766.03	139,666.03	0.6%
OPEB Reserve	0000	9780	138,766.03		
OPEB Reserve	0000	9780		139,666.03	
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
Total, Restricted Balance		0.00	0.00

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	446,450.17	0.00	-100.0%
5) TOTAL, REVENUES			446,450.17	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	37,304.52	0.00	-100.0%
3) Employee Benefits		3000-3999	15,892.25	0.00	-100.0%
4) Books and Supplies		4000-4999	10,773.89	300,000.00	2684.5%
5) Services and Other Operating Expenditures		5000-5999	8,558,912.60	5,795,023.00	-32.3%
6) Capital Outlay		6000-6999	70,965,384.16	35,670,458.00	-49.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	58,661,867.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			138,250,134.42	41,765,481.00	-69.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(137,803,684.25)	(41,765,481.00)	-69.7%
<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	191,553,988.10	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			191,553,988.10	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>			53,750,303.85	(41,765,481.00)	-177.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	79,332,533.31	133,082,837.16	67.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,332,533.31	133,082,837.16	67.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,332,533.31	133,082,837.16	67.8%
2) Ending Balance, June 30 (E + F1e)			133,082,837.16	91,317,356.16	-31.4%
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	77,673,478.28	38,353,997.28	-50.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	55,409,358.88	52,963,358.88	-4.4%
Building Fund Operations	0000	9780	55,409,358.88		
Building Fund Operations	0000	9780		52,963,358.88	
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	66,409,466.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	79,258,849.30		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	183,883.17		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,610.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			145,854,809.20		
<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	12,771,458.59		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	513.45		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			12,771,972.04		
<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)			133,082,837.16		

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	446,450.17	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			446,450.17	0.00	-100.0%
TOTAL, REVENUES			446,450.17	0.00	-100.0%



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	37,304.52	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			37,304.52	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,358.76	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	2,506.05	0.00	-100.0%
Health and Welfare Benefits		3401-3402	5,020.51	0.00	-100.0%
Unemployment Insurance		3501-3502	18.69	0.00	-100.0%
Workers' Compensation		3601-3602	615.19	0.00	-100.0%
OPEB, Allocated		3701-3702	373.05	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			15,892.25	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,156.96	150,000.00	4651.4%
Noncapitalized Equipment		4400	7,616.93	150,000.00	1869.3%
TOTAL, BOOKS AND SUPPLIES			10,773.89	300,000.00	2684.5%
<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	5,300,000.00	5,300,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	513.45	0.00	-100.0%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
Professional/Consulting Services and Operating Expenditures		5800	3,258,399.15	495,023.00	-84.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,558,912.60	5,795,023.00	-32.3%
<b>CAPITAL OUTLAY</b>					
Land		6100	569,907.87	176,000.00	-69.1%
Land Improvements		6170	40,098.16	0.00	-100.0%
Buildings and Improvements of Buildings		6200	70,322,383.86	35,144,458.00	-50.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	32,994.27	350,000.00	960.8%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			70,965,384.16	35,670,458.00	-49.7%
<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	2,211,867.00	0.00	-100.0%
Other Debt Service - Principal		7439	56,450,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			58,661,867.00	0.00	-100.0%
TOTAL, EXPENDITURES			138,250,134.42	41,765,481.00	-69.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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	132,500,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	59,053,988.10	0.00	-100.0%
(c) TOTAL, SOURCES			191,553,988.10	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			191,553,988.10	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	446,450.17	0.00	-100.0%
5) TOTAL, REVENUES			446,450.17	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		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		76,713,534.69	41,681,481.00	-45.7%
9) Other Outgo	9000-9999	Except 7600-7699	61,536,599.73	84,000.00	-99.9%
10) TOTAL, EXPENDITURES			138,250,134.42	41,765,481.00	-69.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(137,803,684.25)	(41,765,481.00)	-69.7%
<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	191,553,988.10	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			191,553,988.10	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>			53,750,303.85	(41,765,481.00)	-177.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	79,332,533.31	133,082,837.16	67.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,332,533.31	133,082,837.16	67.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,332,533.31	133,082,837.16	67.8%
2) Ending Balance, June 30 (E + F1e)			133,082,837.16	91,317,356.16	-31.4%
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	77,673,478.28	38,353,997.28	-50.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	55,409,358.88	52,963,358.88	-4.4%
Building Fund Operations	0000	9780	55,409,358.88		
Building Fund Operations	0000	9780		52,963,358.88	
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
9010	Other Restricted Local	77,673,478.28	38,353,997.28
Total, Restricted Balance		77,673,478.28	38,353,997.28

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	8,904,041.88	3,040,000.00	-65.9%
5) TOTAL, REVENUES			8,904,041.88	3,040,000.00	-65.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	24,869.39	0.00	-100.0%
3) Employee Benefits		3000-3999	10,594.79	0.00	-100.0%
4) Books and Supplies		4000-4999	283,085.10	50,000.00	-82.3%
5) Services and Other Operating Expenditures		5000-5999	540,626.85	4,548,753.00	741.4%
6) Capital Outlay		6000-6999	10,974,120.11	1,825,496.00	-83.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,833,296.24	6,424,249.00	-45.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,929,254.36)	(3,384,249.00)	15.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	203,994.00	New
b) Transfers Out		7600-7629	263,162.63	90,000.00	-65.8%
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			(263,162.63)	113,994.00	-143.3%



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>			(3,192,416.99)	(3,270,255.00)	2.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,611,102.79	17,418,685.80	-15.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,611,102.79	17,418,685.80	-15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,611,102.79	17,418,685.80	-15.5%
2) Ending Balance, June 30 (E + F1e)			17,418,685.80	14,148,430.80	-18.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	16,110,960.89	13,335,525.89	-17.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,307,724.91	812,904.91	-37.8%
Capital Facilities Operations	0000	9780	1,307,724.91		
Capital Facilities Operations	0000	9780		812,904.91	
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	9,190,900.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	776,027.54		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	10,000,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			19,966,927.78		
<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	2,240,981.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	307,260.24		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,548,241.98		
<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)			17,418,685.80		

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	131,903.00	40,000.00	-69.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	8,772,087.68	3,000,000.00	-65.8%
Other Local Revenue					
All Other Local Revenue		8699	51.20	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,904,041.88	3,040,000.00	-65.9%
TOTAL, REVENUES			8,904,041.88	3,040,000.00	-65.9%

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	24,869.39	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			24,869.39	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,905.86	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,670.71	0.00	-100.0%
Health and Welfare Benefits		3401-3402	3,346.99	0.00	-100.0%
Unemployment Insurance		3501-3502	12.43	0.00	-100.0%
Workers' Compensation		3601-3602	410.09	0.00	-100.0%
OPEB, Allocated		3701-3702	248.71	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			10,594.79	0.00	-100.0%
<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	50,031.38	30,000.00	-40.0%
Noncapitalized Equipment		4400	233,053.72	20,000.00	-91.4%
TOTAL, BOOKS AND SUPPLIES			283,085.10	50,000.00	-82.3%

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	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	373,639.95	4,025,240.00	977.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	34,908.61	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	132,078.29	523,513.00	296.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			540,626.85	4,548,753.00	741.4%
<b>CAPITAL OUTLAY</b>					
Land		6100	46,418.39	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	9,492,549.70	1,720,892.00	-81.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,435,152.02	104,604.00	-92.7%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,974,120.11	1,825,496.00	-83.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,833,296.24	6,424,249.00	-45.7%

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	203,994.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	203,994.00	New
<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	263,162.63	90,000.00	-65.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			263,162.63	90,000.00	-65.8%
<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)			(263,162.63)	113,994.00	-143.3%

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	8,904,041.88	3,040,000.00	-65.9%
5) TOTAL, REVENUES			8,904,041.88	3,040,000.00	-65.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		439,162.89	4,441,713.00	911.4%
8) Plant Services	8000-8999		11,394,133.35	1,982,536.00	-82.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,833,296.24	6,424,249.00	-45.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,929,254.36)	(3,384,249.00)	15.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	203,994.00	New
b) Transfers Out		7600-7629	263,162.63	90,000.00	-65.8%
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			(263,162.63)	113,994.00	-143.3%

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>			(3,192,416.99)	(3,270,255.00)	2.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,611,102.79	17,418,685.80	-15.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,611,102.79	17,418,685.80	-15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,611,102.79	17,418,685.80	-15.5%
2) Ending Balance, June 30 (E + F1e)			17,418,685.80	14,148,430.80	-18.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	16,110,960.89	13,335,525.89	-17.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,307,724.91	812,904.91	-37.8%
Capital Facilities Operations	0000	9780	1,307,724.91		
Capital Facilities Operations	0000	9780		812,904.91	
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
9010	Other Restricted Local	16,110,960.89	13,335,525.89
Total, Restricted Balance		16,110,960.89	13,335,525.89

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	85.00	0.00	-100.0%
5) TOTAL, REVENUES			85.00	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	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>			85.00	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>			85.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,317.11	10,402.11	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,317.11	10,402.11	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,317.11	10,402.11	0.8%
2) Ending Balance, June 30 (E + F1e)			10,402.11	10,402.11	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,402.11	10,402.11	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	10,371.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	31.00		
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			10,402.11		
<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)			10,402.11		

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	85.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			85.00	0.00	-100.0%
TOTAL, REVENUES			85.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
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	85.00	0.00	-100.0%
5) TOTAL, REVENUES			85.00	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		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>			85.00	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>			85.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,317.11	10,402.11	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,317.11	10,402.11	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,317.11	10,402.11	0.8%
2) Ending Balance, June 30 (E + F1e)			10,402.11	10,402.11	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,402.11	10,402.11	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
7710	State School Facilities Projects	10,402.11	10,402.11
Total, Restricted Balance		10,402.11	10,402.11

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	61.00	0.00	-100.0%
5) TOTAL, REVENUES			61.00	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	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>			61.00	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>			61.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,180.97	9,241.97	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,180.97	9,241.97	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,180.97	9,241.97	0.7%
2) Ending Balance, June 30 (E + F1e)			9,241.97	9,241.97	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,241.97	9,241.97	0.0%
Capital Outlay Operations	0000	9780	9,241.97		
Capital Outlay Operations	0000	9780		9,241.97	
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	9,216.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	25.00		
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			9,241.97		
<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)			9,241.97		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	61.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			61.00	0.00	-100.0%
TOTAL, REVENUES			61.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
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>					
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	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			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	61.00	0.00	-100.0%
5) TOTAL, REVENUES			61.00	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		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>			61.00	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>			61.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,180.97	9,241.97	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,180.97	9,241.97	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,180.97	9,241.97	0.7%
2) Ending Balance, June 30 (E + F1e)			9,241.97	9,241.97	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,241.97	9,241.97	0.0%
Capital Outlay Operations	0000	9780	9,241.97		
Capital Outlay Operations	0000	9780		9,241.97	
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
Total, Restricted Balance		0.00	0.00

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	151,165.00	222,162.00	47.0%
4) Other Local Revenue		8600-8799	26,761,102.00	26,489,791.00	-1.0%
5) TOTAL, REVENUES			26,912,267.00	26,711,953.00	-0.7%
<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	26,270,157.00	29,518,933.00	12.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,270,157.00	29,518,933.00	12.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			642,110.00	(2,806,980.00)	-537.1%
<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>			642,110.00	(2,806,980.00)	-537.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,027,944.00	20,670,054.00	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,027,944.00	20,670,054.00	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,027,944.00	20,670,054.00	3.2%
2) Ending Balance, June 30 (E + F1e)			20,670,054.00	17,863,074.00	-13.6%
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	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	20,670,054.00	17,863,074.00	-13.6%
Bond, Interest and Redemption Obligations	0000	9780	20,670,054.00		
Bond, Interest and Redemption Obligations	0000	9780		17,863,074.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	20,703,057.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	2,204,164.00		
3) Accounts Receivable		9200	35,538.00		
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			22,942,759.00		
<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	2,272,703.00		
6) TOTAL, LIABILITIES			2,272,703.00		
<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)			20,670,056.00		

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	151,165.00	129,723.00	-14.2%
Other Subventions/In-Lieu Taxes		8572	0.00	92,439.00	New
TOTAL, OTHER STATE REVENUE			151,165.00	222,162.00	47.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	22,292,600.00	24,494,044.00	9.9%
Unsecured Roll		8612	2,133,333.00	1,995,747.00	-6.4%
Prior Years' Taxes		8613	154,843.00	0.00	-100.0%
Supplemental Taxes		8614	773,067.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	1,477.00	0.00	-100.0%
Interest		8660	61,288.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	1,344,494.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,761,102.00	26,489,791.00	-1.0%
TOTAL, REVENUES			26,912,267.00	26,711,953.00	-0.7%

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	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	19,000.00	New
Debt Service - Interest		7438	13,958,395.00	15,199,472.00	8.9%
Other Debt Service - Principal		7439	12,311,762.00	14,300,461.00	16.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			26,270,157.00	29,518,933.00	12.4%
TOTAL, EXPENDITURES			26,270,157.00	29,518,933.00	12.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: 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	151,165.00	222,162.00	47.0%
4) Other Local Revenue		8600-8799	26,761,102.00	26,489,791.00	-1.0%
5) TOTAL, REVENUES			26,912,267.00	26,711,953.00	-0.7%
<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	26,270,157.00	29,518,933.00	12.4%
10) TOTAL, EXPENDITURES			26,270,157.00	29,518,933.00	12.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			642,110.00	(2,806,980.00)	-537.1%
<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>			642,110.00	(2,806,980.00)	-537.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,027,944.00	20,670,054.00	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,027,944.00	20,670,054.00	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,027,944.00	20,670,054.00	3.2%
2) Ending Balance, June 30 (E + F1e)			20,670,054.00	17,863,074.00	-13.6%
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	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	20,670,054.00	17,863,074.00	-13.6%
Bond, Interest and Redemption Obligations	0000	9780	20,670,054.00		
Bond, Interest and Redemption Obligations	0000	9780		17,863,074.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



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	10,002.10	10,500.00	5.0%
5) TOTAL, REVENUES			10,002.10	10,500.00	5.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,158.01	0.00	-100.0%
3) Employee Benefits		3000-3999	384.13	0.00	-100.0%
4) Books and Supplies		4000-4999	42,603.23	64,353.00	51.1%
5) Services and Other Operating Expenses		5000-5999	(192,052.75)	(53,853.00)	-72.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			(144,907.38)	10,500.00	-107.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			154,909.48	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 NET POSITION (C + D4)</b>			154,909.48	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	76,071.51	230,980.99	203.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,071.51	230,980.99	203.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			76,071.51	230,980.99	203.6%
2) Ending Net Position, June 30 (E + F1e)			230,980.99	230,980.99	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	230,980.99	230,980.99	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		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	320,462.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	268.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	732.00		
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			321,462.60		
<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	227.76		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	90,253.85		
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			90,481.61		
<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)			230,980.99		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	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>					
Child Nutrition Programs		8520	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	587.00	500.00	-14.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	9,415.10	10,000.00	6.2%
TOTAL, OTHER LOCAL REVENUE			10,002.10	10,500.00	5.0%
TOTAL, REVENUES			10,002.10	10,500.00	5.0%

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	4,158.01	0.00	-100.0%
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			4,158.01	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1.99	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	310.55	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	3.01	0.00	-100.0%
Workers' Compensation		3601-3602	68.58	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			384.13	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	42,603.23	64,353.00	51.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			42,603.23	64,353.00	51.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(192,952.75)	(53,853.00)	-72.1%
Professional/Consulting Services and Operating Expenditures		5800	900.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			(192,052.75)	(53,853.00)	-72.0%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			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%
TOTAL, EXPENSES			(144,907.38)	10,500.00	-107.2%

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		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%
(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	10,002.10	10,500.00	5.0%
5) TOTAL, REVENUES			10,002.10	10,500.00	5.0%
<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		(144,907.38)	10,500.00	-107.2%
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			(144,907.38)	10,500.00	-107.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			154,909.48	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 NET POSITION (C + D4)</b>			154,909.48	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	76,071.51	230,980.99	203.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,071.51	230,980.99	203.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			76,071.51	230,980.99	203.6%
2) Ending Net Position, June 30 (E + F1e)			230,980.99	230,980.99	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	230,980.99	230,980.99	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
Total, Restricted Net Position		0.00	0.00

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	50.26	0.00	-100.0%
5) TOTAL, REVENUES			50.26	0.00	-100.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			50.26	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			5,050.26	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	866.45	5,916.71	582.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			866.45	5,916.71	582.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			866.45	5,916.71	582.9%
2) Ending Net Position, June 30 (E + F1e)			5,916.71	5,916.71	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	5,916.71	5,916.71	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		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	5,404.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	500.00		
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	12.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			5,916.71		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	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			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. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			5,916.71		

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					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	24.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	26.26	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			50.26	0.00	-100.0%
TOTAL, REVENUES			50.26	0.00	-100.0%



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	5,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,000.00	0.00	-100.0%
<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)			5,000.00	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	50.26	0.00	-100.0%
5) TOTAL, REVENUES			50.26	0.00	-100.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			50.26	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			5,050.26	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	866.45	5,916.71	582.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			866.45	5,916.71	582.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			866.45	5,916.71	582.9%
2) Ending Net Position, June 30 (E + F1e)			5,916.71	5,916.71	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	5,916.71	5,916.71	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
Total, Restricted Net Position		0.00	0.00

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	7,359.00	150.00	-98.0%
5) TOTAL, REVENUES			7,359.00	150.00	-98.0%
<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	(0.06)	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	2,250.00	1,500.00	-33.3%
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			2,249.94	1,500.00	-33.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,109.06	(1,350.00)	-126.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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>			5,109.06	(1,350.00)	-126.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	15,855.77	20,964.83	32.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,855.77	20,964.83	32.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,855.77	20,964.83	32.2%
2) Ending Net Position, June 30 (E + F1e)			20,964.83	19,614.83	-6.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	20,964.83	19,614.83	-6.4%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	16,419.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	6,000.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	795.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			23,214.83		
<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	2,250.00		
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) 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			2,250.00		
<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)			20,964.83		

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	109.00	150.00	37.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	7,250.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			7,359.00	150.00	-98.0%
TOTAL, REVENUES			7,359.00	150.00	-98.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	(0.06)	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			(0.06)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,250.00	1,500.00	-33.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,250.00	1,500.00	-33.3%
<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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			2,249.94	1,500.00	-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>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 (a + c - d + e)</b>			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	7,359.00	150.00	-98.0%
5) TOTAL, REVENUES			7,359.00	150.00	-98.0%
<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		2,249.94	1,500.00	-33.3%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,249.94	1,500.00	-33.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			5,109.06	(1,350.00)	-126.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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>			5,109.06	(1,350.00)	-126.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	15,855.77	20,964.83	32.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,855.77	20,964.83	32.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,855.77	20,964.83	32.2%
2) Ending Net Position, June 30 (E + F1e)			20,964.83	19,614.83	-6.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	20,964.83	19,614.83	-6.4%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%



Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
Total, Restricted Net Position		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)	10,008.76	10,008.76	10,008.76	9,811.74	9,811.74	9,811.74
<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>	10,008.76	10,008.76	10,008.76	9,811.74	9,811.74	9,811.74
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	52.33	52.33	52.33	52.33	52.33	52.33
b. Special Education-Special Day Class	37.16	37.16	37.16	8.45	8.45	8.45
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	1.44	1.44	1.44	1.44	1.44	1.44
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>	90.93	90.93	90.93	62.22	62.22	62.22
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	10,099.69	10,099.69	10,099.69	9,873.96	9,873.96	9,873.96
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

Description	2020-21 Unaudited Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	3,171.18	3,171.18	3,171.18	3,316.75	3,316.75	3,316.75
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	3,171.18	3,171.18	3,171.18	3,316.75	3,316.75	3,316.75
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	3,171.18	3,171.18	3,171.18	3,316.75	3,316.75	3,316.75

	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	71,020,635.00	2,237,250.00	73,257,885.00	0.00	0.00	73,257,885.00
Work in Progress	10,583,827.00	36,500,502.00	47,084,329.00	25,599,208.00	46,950,611.00	25,732,926.00
Total capital assets not being depreciated	81,604,462.00	38,737,752.00	120,342,214.00	25,599,208.00	46,950,611.00	98,990,811.00
Capital assets being depreciated:						
Land Improvements	13,335,108.00	5,252,347.00	18,587,455.00	1,145,401.00	0.00	19,732,856.00
Buildings	461,709,059.00	9,743,858.00	471,452,917.00	103,851,972.00	0.00	575,304,889.00
Equipment	12,495,795.00	1,429,538.00	13,925,333.00	1,135,247.00	0.00	15,060,580.00
Total capital assets being depreciated	487,539,962.00	16,425,743.00	503,965,705.00	106,132,620.00	0.00	610,098,325.00
Accumulated Depreciation for:						
Land Improvements	(5,791,195.00)	(1,815,498.00)	(7,606,693.00)	0.00	2,247,623.00	(9,854,316.00)
Buildings	(113,989,384.00)	(11,153,700.00)	(125,143,084.00)	0.00	12,842,453.00	(137,985,537.00)
Equipment	(7,514,028.00)	(1,277,858.00)	(8,791,886.00)	0.00	2,670,147.00	(11,462,033.00)
Total accumulated depreciation	(127,294,607.00)	(14,247,056.00)	(141,541,663.00)	0.00	17,760,223.00	(159,301,886.00)
Total capital assets being depreciated, net	360,245,355.00	2,178,687.00	362,424,042.00	106,132,620.00	17,760,223.00	450,796,439.00
Governmental activity capital assets, net	441,849,817.00	40,916,439.00	482,766,256.00	131,731,828.00	64,710,834.00	549,787,250.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

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

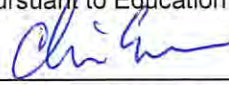
Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.71%
	CEA Deficiency Amount Applicable to districts not 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	\$141,737,549.93
	Appropriations Subject to Limit	\$133,705,813.00
	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.	3.33%

1/15/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: 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:

For County Office of Education:

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

SCHEDULE OF CATEGORICALS  
FEDERAL AWARDS  
SUBJECT TO DEFERRAL

FEDERAL PROGRAM NAME	Title I A Basic	ESSER	ESSER II	ESSER III	ESSER III	GEER	CRF	ESSA School Improvement (CSI)	IDEA Local Assistance	IDEA Local Assistance - Private Schools	IDEA Preschool	IDEA Mental Health	IDEA Part C Early Education Programs	Carl D. Perkins Voc C&T	Title II A Teacher Quality	Title IV, Part A Student Support and Achievement	Title III IMM	Title III LEP	McKinney Vento - Homeless	TOTAL
FEDERAL PCATALOG NUMBER	84.01	84.425	84.425	84.425	84.425U	84.425C	21.019	84.01	84.027	84.027	84.173	84.027	84.181	84.048	84.367	84.424	84.365	84.365	84.196	
RESOURCE CODE	3010	3210	3212	3213	3214	3215	3220	3182	3310	3311	3315	3327	3385	3550	4035	4127	4201	4203	5630	
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290	8290	8181	8181	8182	8182	8182	8290	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)	14329	15536	15547	15559	10155	15517	25516	15438	13379	10115	13430	15197	23761	14894	14341	15396	15146	14346	14332	
<b>AWARD</b>																				
1. Prior year carryover	957,773.00	(200,370.78)	-	-	-	-	(2,167,498.51)	230,228.00	-	-	-	-	-	-	15,000.00	191,470.76	89,447.00	83,556.00	4,843.01	(795,551.52)
2. a. Current Year Award	2,243,048.00	1,515,286.83	4,334,822.86	169,837.50	43,520.90	680,817.00	7,272,921.00	76,696.17	1,836,638.00	-	27,231.00	142,698.00	34,916.00	83,803.00	352,641.00	154,294.00	64,905.00	206,105.00	81,000.00	19,321,181.26
b. transferability (NCLB)																				
c. Other Adjustments																3,979.00			(2,641.79)	1,337.21
d. Adj. Curr yr award (sum lines 2a, 2b, & 2c)	2,243,048.00	1,515,286.83	4,334,822.86	169,837.50	43,520.90	680,817.00	7,272,921.00	76,696.17	1,836,638.00	-	27,231.00	142,698.00	34,916.00	83,803.00	352,641.00	158,273.00	64,905.00	206,105.00	78,358.21	19,322,518.47
3. Required matching funds/other																				
4. Total available award (sum lines 1, 2d, & 3)	3,200,821.00	1,314,916.05	4,334,822.86	169,837.50	43,520.90	680,817.00	5,105,422.49	306,924.17	1,836,638.00	-	27,231.00	142,698.00	34,916.00	83,803.00	367,641.00	349,743.76	154,352.00	289,661.00	83,201.22	18,526,966.95
<b>REVENUES</b>																				
5. Revenue deferred from prior year								-	-	-	-	-	-	-		3,208.76		-		3,208.76
6. Cash received in current year	1,613,345.03	1,374,514.00	709,823.00	-	-	680,817.00	7,272,921.00	76,696.17	-	-	-	-	-	29,386.78	269,926.00	149,381.34	9,663.23	161,720.96	76,350.51	12,424,545.02
7. Contributed matching funds																-				-
8. Total available (sum lines 5, 6, & 7)	1,613,345.03	1,374,514.00	709,823.00	-	-	680,817.00	7,272,921.00	76,696.17	-	-	-	-	-	29,386.78	269,926.00	152,590.10	9,663.23	161,720.96	76,350.51	12,427,753.78
<b>EXPENDITURES</b>																				
9. Donor-authorized expenditures	1,531,895.16	1,314,916.05	4,334,822.86	169,837.50	43,520.90	580,723.57	5,105,422.49	112,852.34	1,836,638.00	-	27,231.00	142,698.00	34,916.00	83,803.00	340,611.60	129,105.41	-	237,071.98	65,071.21	16,091,137.07
10. Non donor-authorized expenditures									3,789,088.76	-	25,489.01	141,827.23								3,956,405.00
11. Total expenditures (lines 9 & 10)	1,531,895.16	1,314,916.05	4,334,822.86	169,837.50	43,520.90	580,723.57	5,105,422.49	112,852.34	5,625,726.76	-	52,720.01	284,525.23	34,916.00	83,803.00	340,611.60	129,105.41	-	237,071.98	65,071.21	20,047,542.07
12. Amounts included in line 6 above for prior year adjustments		200,370.78					2,167,498.51													-
13. Calculation of deferred revenue or AP, & AR amounts	81,449.87	(140,772.83)	(3,624,999.86)	(169,837.50)	(43,520.90)	100,093.43	-	(36,156.17)	(1,836,638.00)	-	(27,231.00)	(142,698.00)	(34,916.00)	(54,416.22)	(70,685.60)	23,484.69	9,663.23	(75,351.02)	11,279.30	(6,031,252.58)
(line 8 minus line 9 plus line 12)	81,449.87	-	-	-	-	100,093.43	-	-	-	-	-	-	-	-	-	23,484.69		-	11,279.30	216,307.29
a. Deferred revenue																				9,663.23
b. Accounts payable																				-
c. Accounts receivable	-	140,772.83	3,624,999.86	169,837.50	43,520.90	-	-	36,156.17	1,836,638.00	-	27,231.00	142,698.00	34,916.00	54,416.22	70,685.60	-		75,351.02	-	6,257,223.10
14. Unused grant award calculation (line 4 minus line 9)	1,668,925.84	-	-	-	-	100,093.43	-	194,071.83	-	-	-	-	-	-	27,029.40	220,638.35	154,352.00	52,589.02	18,130.01	2,435,829.88
15. If carryover is allowed, enter line 14 amount here	1,668,925.84	-	-	-	-	100,093.43	-	194,071.83	-	-	-	-	-	-	27,029.40	220,638.35	154,352.00	52,589.02	18,130.01	2,435,829.88
16. Reconciliation of revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,531,895.16	1,515,286.83	4,334,822.86	169,837.50	43,520.90	580,723.57	7,272,921.00	112,852.34	1,836,638.00	-	27,231.00	142,698.00	34,916.00	83,803.00	340,611.60	129,105.41	-	237,071.98	65,071.21	18,459,006.36



STATE GRANT AWARDS, REVENUES,  
AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS TO DEFERRED REVENUES

**SCHEDULE OF CATEGORICALS**
**STATE AWARDS**
**SUBJECT TO DEFERRAL**

STATE PROGRAM NAME	Child DevelopmentC SPP	Child Development QRIS	Career Tech Ed Incentive Grant	K12 Strong Workforce Program	Special Education Workability	In-Person Instruction Grant	On-Behalf Pension Contributions	TOTAL
RESOURCE CODE	FD 12 - 6105	FD 12 - 6127	6387	6388	6520	7422	7690	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)								
<b>AWARD</b>								
1. a. Prior year carryover			39,479.45		13,813.24	-		53,292.69
b. Restr Bal transfers (Obj 8997)								-
c. Adjusted Prior year carryover (sum lines 1a & 1b)	-	-	39,479.45		(8,566.04) 5,247.20			30,913.41
2 a. Current year award	1,592,558.00	23,351.00	477,387.65	234,709.42	73,670.00	2,174,350.54		5,183,656.61
b. Other adjustments							5,230,729.00	5,230,729.00
c. Adj curr yr award	1,592,558.00	23,351.00	477,387.65	234,709.42	73,670.00	2,174,350.54	5,230,729.00	10,414,385.61
3. Required matching funds/other								-
4. Total available award (sum lines 1c, 2c, & 3)	1,592,558.00	23,351.00	516,867.10	234,709.42	78,917.20	2,174,350.54	5,230,729.00	10,459,112.26
<b>REVENUES</b>								
5. Revenue deferred from prior year	-	17,190.29	39,479.45	1,054.78	-	-		57,724.52
6. Cash received in current year	1,171,751.00	25,600.00	477,387.65	234,709.42	5,248.24	1,667,701.00		4,138,425.19
7. Contributed matching funds							5,230,729.00	5,230,729.00
8. Total available (sum lines 5,6, & 7)	1,171,751.00	42,790.29	516,867.10	235,764.20	5,248.24	1,667,701.00	5,230,729.00	9,426,878.71
<b>EXPENDITURES</b>								
9. Donor-authorized expenditures	1,243,859.00	14,217.44	305,926.22	27,020.12	57,046.71	2,174,350.54	5,230,729.00	9,628,890.41
10. Non donor-authorized expenditures								-
11. Total expenditures (lines 9 & 10)	1,243,859.00	14,217.44	305,926.22	27,020.12	57,046.71	2,174,350.54	5,230,729.00	9,628,890.41
12. Amounts included in line 6 above for prior year adjustments				1,054.78				1,054.78
13. Calculation of deferred revenue or AP, & AR amounts (line 8 minus line 9 plus line 12)	(72,108.00)	28,572.85	210,940.88	207,689.30	(51,798.47)	(506,649.54)	-	(203,066.48)
a. Deferred revenue		28,572.85	210,940.88	207,689.30	-			447,203.03
b. Accounts payable								-
c. Accounts receivable	72,108.00	-	-	-	51,798.47	506,649.54	-	650,269.51
14. Unused grant award calculation (line 4 minus line 9)	348,699.00	-	210,940.88	207,689.30	21,870.49	-	-	821,088.29
15. If carryover is allowed, enter line 14 amount here					-			-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,243,859.00	14,217.44	305,926.22	27,020.12	57,046.71	2,174,350.54	-	4,398,161.41

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

**SCHEDULE OF CATEGORICALS**  
**LOCAL AWARDS**  
**SUBJECT TO DEFERRAL**

LOCAL PROGRAM NAME	First Five	Mental Health	TOTAL
RESOURCE CODE	9340	9841	
REVENUE OBJECT	8699	8590	
LOCAL DESCRIPTION (if any)			
<b>AWARD</b>			
1. a. Prior year carryover	-	-	-
b. Restr Bal transfers (Obj 8997)			-
c. Adjusted Prior year carryover (sum lines 1a & 1b)	-	-	-
2 a. Current year award	313,803.00	13,910.00	327,713.00
b. Other adjustments			-
c. Adj curr yr award	313,803.00	13,910.00	327,713.00
3. Required matching funds/other			-
4. Total available award (sum lines 1c, 2c, & 3)	313,803.00	13,910.00	327,713.00
<b>REVENUES</b>			
5. Revenue deferred from prior year			-
6. Cash received in current year	147,879.60	13,910.00	161,789.60
7. Contributed matching funds			-
8. Total available (sum lines 5,6, & 7)	147,879.60	13,910.00	161,789.60
<b>EXPENDITURES</b>			
9. Donor-authorized expenditures	286,658.82	13,910.00	300,568.82
10. Non donor-authorized expenditures			-
11. Total expenditures (lines 9 & 10)	286,658.82	13,910.00	300,568.82
12. Amounts included in line 6 above for prior year adjustments			-
13. Calculation of deferred revenue or AP, & AR amounts (line 8 minus line 9 plus line 12)	(138,779.22)	-	(138,779.22)
a. Deferred revenue	-	-	-
b. Accounts payable			-
c. Accounts receivable	138,779.22	-	138,779.22
14. Unused grant award calculation (line 4 minus line 9)	27,144.18	-	27,144.18
15. If carryover is allowed, enter line 14	-	-	-
16. Reconciliation of revenue (line 5 plus line 6 minus line 13a minus	286,658.82	13,910.00	300,568.82

FEDERAL AWARDS, REVENUES,  
AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS  
SUBJECT TO RESTRICTED ENDING BALANCES

**SCHEDULE OF CATEGORICALS****FEDERAL AWARDS****SUBJECT TO RESTRICTED FUND BALANCE**

FEDERAL PROGRAM NAME		CRRSA	TOTAL
FEDERAL CATALOG NUMBER	93.778	93.575	
RESOURCE CODE	5640	5058	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)	10013	15555	
<b>AWARD</b>			
1. Prior year restricted ending balance	253,967.69	-	253,967.69
2 a. Current year award	31,836.93	99,776.25	131,613.18
b. Other adjustments			-
c. Adj curr yr award	31,836.93	99,776.25	131,613.18
3. Required matching funds/other			-
4. Total available award (sum lines 1c, 2c, & 3)	285,804.62	99,776.25	385,580.87
<b>REVENUES</b>			
5. Cash received in current year	31,836.93	99,776.25	131,613.18
6. Amounts included in line 5 for prior year adjustments	-	-	-
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-
b. Noncurrent accounts receivable			-
c. Current accounts receivable (line 7a minus line 7b)	-	-	-
8. Contributed matching funds			-
9. Total available	31,836.93	99,776.25	131,613.18
<b>EXPENDITURES</b>			
10. Donor authorized expenditures	48,557.02	-	48,557.02
11. Non donor-authorized expenditures			-
12. Total expenditures	48,557.02	-	48,557.02
<b>RESTRICTED ENDING BALANCE</b>			
13. Current year	237,247.60	99,776.25	337,023.85

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

**SCHEDULE OF CATEGORICALS****STATE AWARDS****SUBJECT TO RESTRICTED FUND BALANCE**

STATE PROGRAM NAME	Low-Performing	TOTAL
RESOURCE CODE	7510	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. a. Prior year restricted ending balance	786,778.32	1,902,041.74
b. Restr Bal transfers (Obj 8997)		-
c. Adjusted Prior year restricted ending balance		1,040,944.92
2 a. Current year award	-	15,528,532.68
b. Other adjustments		1,269,048.79
c. Adj curr yr award	-	16,797,581.47
3. Required matching funds/other		-
4. Total available award (sum lines 1c, 2c, & 3)	786,778.32	18,699,623.21
<b>REVENUES</b>		
5. Cash received in current year	-	13,107,427.10
6. Amounts included in line 5 for prior year adjustments	-	-
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	3,690,154.37
b. Noncurrent accounts receivable		-
c. Current accounts receivable (line 7a minus line 7b)	-	3,690,154.37
8. Contributed matching funds		-
9. Total available	-	16,797,581.47
<b>EXPENDITURES</b>		
10. Donor authorized expenditures	665,921.89	13,326,009.73
11. Non donor-authorized expenditures		8,491,092.73
12. Total expenditures	665,921.89	21,817,102.46
<b>RESTRICTED ENDING BALANCE</b>		
	120,856.43	5,373,613.48

LOCAL AWARDS, REVENUES,  
AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS  
SUBJECT TO RESTRICTED ENDING BALANCES

**SCHEDULE OF CATEGORICALS****LOCAL AWARDS****SUBJECT TO RESTRICTED FUND BALANCE**

LOCAL PROGRAM NAME	RRMA	DONATIONS	LIBRARY FEES	TOTAL
RESOURCE CODE	8150	9305	9449	
REVENUE OBJECT	8980	8699 & 8980	8699	
LOCAL DESCRIPTION (if any)				
<b>AWARD</b>				
1. a. Prior year restricted ending balance	951,209.43	218,098.18	26,809.12	1,196,116.73
b. Restr Bal transfers (Obj 8997)				
c. Adjusted Prior year restricted ending	951,209.43	218,098.18	26,809.12	1,196,116.73
2 a. Current year award	3,530,000.00	781,049.17	2,079.42	4,313,128.59
b. Other adjustments				-
c. Adj curr yr award	3,530,000.00	781,049.17	2,079.42	4,313,128.59
3. Required matching funds/other	-	-	-	-
4. Total available award (sum lines 1c, 2c, & 3)	4,481,209.43	999,147.35	28,888.54	5,509,245.32
<b>REVENUES</b>				
5. Cash received in current year	3,530,000.00	781,049.17	2,079.42	4,313,128.59
6. Amounts included in line 5 for prior year adjustments	-		-	-
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	
b. Noncurrent accounts receivable	-	-		-
c. Current accounts receivable (line 7a minus line 7b)	-	-	-	
8. Contributed matching funds			-	-
9. Total available	3,530,000.00	781,049.17	2,079.42	4,313,128.59
<b>EXPENDITURES</b>				
10. Donor authorized expenditures	2,522,465.19	695,043.74	583.64	3,218,092.57
11. Non donor-authorized expenditures	-	-	-	-
12. Total expenditures	2,522,465.19	695,043.74	583.64	3,218,092.57
<b>RESTRICTED ENDING BALANCE</b>				
13. Current year	1,958,744.24	304,103.61	28,304.90	2,291,152.75

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	57,474,873.47	301	0.00	303	57,474,873.47	305	238,116.32		307	57,236,757.15	309
2000 - Classified Salaries	22,685,580.78	311	63,031.91	313	22,622,548.87	315	1,259,407.19		317	21,363,141.68	319
3000 - Employee Benefits	29,942,818.25	321	827,552.72	323	29,115,265.53	325	576,939.57		327	28,538,325.96	329
4000 - Books, Supplies Equip Replace. (6500)	6,850,036.42	331	1,011.37	333	6,849,025.05	335	1,048,703.73		337	5,800,321.32	339
5000 - Services. . . & 7300 - Indirect Costs	18,787,877.00	341	29,775.30	343	18,758,101.70	345	2,842,041.99		347	15,916,059.71	349
TOTAL					134,819,814.62	365	TOTAL			128,854,605.82	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	0.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			72,056,174.49
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			267,049.50
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			
14. TOTAL SALARIES AND BENEFITS. . . . .			71,789,124.99
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. . . . .			55.71%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

### PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	55.71%
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). . . . .	128,854,605.82
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	286,224,228.00	(197,513.00)	286,026,715.00	159,560,000.00	26,311,996.00	419,274,719.00	14,300,461.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	
Certificates of Participation Payable	56,450,000.00	0.00	56,450,000.00	0.00	56,450,000.00	0.00	
Capital Leases Payable		167,091.00	167,091.00	0.00	167,091.00	0.00	
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	
Other General Long-Term Debt	29,598,229.00	1,278,784.00	30,877,013.00	0.00	0.00	30,877,013.00	
Net Pension Liability	138,061,391.00	15,563,717.00	153,625,108.00	0.00	0.00	153,625,108.00	
Total/Net OPEB Liability	18,899,763.00	3,629,578.00	22,529,341.00	0.00	0.00	22,529,341.00	
Compensated Absences Payable	174,683.20	0.00	174,683.20	129,188.00	0.00	303,871.20	
Governmental activities long-term liabilities	529,408,294.20	20,441,657.00	549,849,951.20	159,689,188.00	82,929,087.00	626,610,052.20	14,300,461.00
<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	169,662,314.94
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	21,485,815.13
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	83,785.51
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	60,178.99
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	281,415.19
5. Interfund Transfers Out	All	9300	7600-7629	651,741.18
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			4,852,357.81
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,929,478.68
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)				142,247,021.13



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)		13,270.87
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,718.74
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.)	147,440,088.18	11,123.66
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)	147,440,088.18	11,123.66
B. Required effort (Line A.2 times 90%)	132,696,079.36	10,011.29
C. Current year expenditures (Line I.E and Line II.B)	142,247,021.13	10,718.74
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%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
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)	177,111,669.98	(40,716,335.22)	136,395,334.76			141,737,549.93
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	13,246.46		13,246.46			13,270.87
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)	10,099.69		10,099.69	9,873.96		9,873.96
2. Total Charter Schools ADA (Form A, Line C9)	3,171.18		3,171.18	3,316.75		3,316.75
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			13,270.87			13,190.71
<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)	226,521.68		226,521.68	217,759.00		217,759.00
2. Timber Yield Tax (Object 8022)	7.34		7.34	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)	25,447,120.63		25,447,120.63	24,768,361.00		24,768,361.00
5. Unsecured Roll Taxes (Object 8042)	1,025,918.26		1,025,918.26	862,345.00		862,345.00
6. Prior Years' Taxes (Object 8043)	417,404.15		417,404.15	202,561.00		202,561.00
7. Supplemental Taxes (Object 8044)	781,659.60		781,659.60	1,148,917.00		1,148,917.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	3,632,730.95		3,632,730.95	3,737,149.00		3,737,149.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	6,232.55		6,232.55	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
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)	31,537,595.16	0.00	31,537,595.16	30,937,092.00	0.00	30,937,092.00
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)	31,537,595.16	0.00	31,537,595.16	30,937,092.00	0.00	30,937,092.00

	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)			1,384,393.20			1,548,580.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,384,393.20			1,548,580.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	103,683,189.25		103,683,189.25	112,351,571.00		112,351,571.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(523,504.72)		(523,504.72)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	103,159,684.53	0.00	103,159,684.53	112,351,571.00	0.00	112,351,571.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	185,619,056.09		185,619,056.09	178,966,527.00		178,966,527.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	539,895.90		539,895.90	418,000.00		418,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2020-21 Actual</b>			<b>2021-22 Budget</b>		
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			136,395,334.76			141,737,549.93
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0018			0.9940
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			141,737,549.93			148,959,956.87
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			31,537,595.16			30,937,092.00
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)			1,592,504.40			1,582,885.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			103,159,684.53			112,351,571.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			103,159,684.53			112,351,571.00
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])			392,926.51			335,453.12
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			31,930,521.67			31,272,545.12
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)			103,159,684.53			112,351,571.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			31,930,521.67			
b. State Subventions (Line D8)			103,159,684.53			
c. Less: Excluded Appropriations (Line C23)			1,384,393.20			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			133,705,813.00			

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4; if negative, then zero)  If not zero report amount to: Keely Bosler, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
<b>SUMMARY</b>	<b>2020-21 Actual</b>			<b>2021-22 Budget</b>		
<b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10)			141,737,549.93			148,959,956.87
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			133,705,813.00			

\* Please provide below an explanation for each entry in the adjustments column.

In Fiscal Year 2019-20, Natomas Unified reported an appropriation limit of \$177,111,669.98, but proceeds of taxes were only \$136,395,334.76. Therefore, we needed to make an adjustment of the difference (\$40,716,335.22) to be refected, as the funds have been transferred to the State of California.

Mehdi H. Tazi  
Gann Contact Person

(916) 567-5400  
Contact Phone Number

### 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) 5,198,475.47
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.

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#### 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) 130,162,854.11

#### 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) 3.99%

### 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)	6,011,783.10
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,143,193.80
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	55,825.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	15,789.38
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)	535,764.26
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)	8,762,355.54
9. Carry-Forward Adjustment (Part IV, Line F)	(3,340,259.53)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,422,096.01

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	110,145,365.26
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	19,704,096.91
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	11,125,563.08
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	876,696.16
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	22,503.19
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	3,779.75
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,901,900.93
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)	598,842.73
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)	313,660.88
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)	12,891,911.44
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)	447,121.71
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	340,485.15
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,208,886.10
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,332,140.92
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)	162,912,954.21

**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)	5.38%
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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)	3.33%
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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>8,762,355.54</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>925,890.15</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(793,742.36)</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 (7.51%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.51%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.51%) times Part III, Line B19); zero if positive	<u>(3,340,259.53)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(3,340,259.53)</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>3.33%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,670,129.77) is applied to the current year calculation and the remainder (\$-1,670,129.76) is deferred to one or more future years:	<u>4.35%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,113,419.84) is applied to the current year calculation and the remainder (\$-2,226,839.69) is deferred to one or more future years:	<u>4.70%</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>(3,340,259.53)</u>



Approved indirect cost rate: 7.51%  
Highest rate used in any program: 7.51%

<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	1,424,886.21	107,008.95	7.51%
01	3310	5,232,747.43	392,979.33	7.51%
01	3315	49,300.01	3,420.00	6.94%
01	3327	269,146.23	15,379.00	5.71%
01	3550	79,812.40	3,990.60	5.00%
01	4035	316,818.53	23,793.07	7.51%
01	4127	120,086.93	9,018.48	7.51%
01	4203	220,511.57	16,560.41	7.51%
01	5630	60,525.73	4,545.48	7.51%
01	5640	45,165.12	3,391.90	7.51%
01	6010	115,437.81	5,709.00	4.95%
01	6387	284,556.06	21,370.16	7.51%
01	6388	25,980.88	1,039.24	4.00%
01	6500	15,905,630.37	1,058,723.00	6.66%
01	6520	53,084.35	3,962.36	7.46%
01	6546	832,619.23	62,529.70	7.51%
01	7510	623,648.23	42,273.66	6.78%
01	8150	2,346,260.99	176,204.20	7.51%
01	9010	976,609.98	19,586.22	2.01%
11	6391	311,207.14	15,560.35	5.00%
12	6105	1,156,970.66	86,888.49	7.51%
13	5310	5,345,703.89	267,285.19	5.00%
13	5330	8,384.34	419.22	5.00%

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	1,874,674.53		1,142,379.64	3,017,054.17
2. State Lottery Revenue	8560	2,386,783.18		1,021,276.33	3,408,059.51
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)		4,261,457.71	0.00	2,163,655.97	6,425,113.68
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	13,792.60			13,792.60
2. Classified Salaries	2000-2999	32,135.77			32,135.77
3. Employee Benefits	3000-3999	7,066.54			7,066.54
4. Books and Supplies	4000-4999	703,229.10		635,052.55	1,338,281.65
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	424,952.23			424,952.23
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	7,064.56			7,064.56
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 )		1,188,240.80	0.00	635,052.55	1,823,293.35
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	3,073,216.91	0.00	1,528,603.42	4,601,820.33
<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

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	197,827.37	0.00	197,827.37	13,319.80		211,147.17			
1110	Regular Education, K–12	91,240,522.28	30,278,580.05	121,519,102.33	8,181,932.73		129,701,035.06			
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00			
3200	Continuation Schools	1,636,998.61	524,927.36	2,161,925.97	145,563.39		2,307,489.36			
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00			
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00			
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	1,249,854.15	358,526.82	1,608,380.97	108,292.97		1,716,673.94			
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	386,617.02	74,473.17	461,090.19	31,045.40		492,135.59			
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00			
5000-5999	Special Education	26,287,991.48	4,808,446.80	31,096,438.28	2,093,736.39		33,190,174.67			
6000	Regional Occupational Ctr/Prg (ROC/P)	8,365.14	0.00	8,365.14	563.23		8,928.37			
<b>Other Goals</b>										
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00			
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00				
8100	Community Services	170,587.46	0.00	170,587.46	11,485.73	182,073.19				
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00				
<b>Other Costs</b>										
----	Food Services					2,149.73	2,149.73			
----	Enterprise					3,779.75	3,779.75			
----	Facilities Acquisition & Construction					46,510.07	46,510.07			
----	Other Outgo					1,716,548.11	1,716,548.11			
<b>Other Funds</b>										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						0.00	0.00	455,056.18	455,056.18
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(371,386.24)	(371,386.24)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	121,178,763.51	36,044,954.20	157,223,717.71	10,669,609.58	1,768,987.66	169,662,314.95			

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	35,053.13	92,873.92	3,025.00	66,875.32	0.00	0.00	0.00			0.00	0.00	197,827.37
1110	Regular Education, K-12	87,430,340.33	803,219.80	384.61	1,931,456.31	132,830.97	28,709.74	883,760.72			29,819.80	0.00	91,240,522.28
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	985,166.60	125,778.00	0.00	117,900.41	145,107.64	0.00	0.00			263,045.96	0.00	1,636,998.61
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	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	1,249,743.33	0.00	0.00	110.82	0.00	0.00	0.00			0.00	0.00	1,249,854.15
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	202,234.27	368.22	156,230.95	0.00	27,783.58	0.00	0.00			0.00	0.00	386,617.02
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	21,945,650.55	1,336,777.63	571,198.47	106,010.72	2,236,107.76	92,246.35	0.00			0.00	0.00	26,287,991.48
6000	ROC/P	8,365.14	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	8,365.14
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	86,801.95	0.00	0.00	0.00		83,785.51	0.00	0.00	0.00	170,587.46
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>		111,856,553.35	2,359,017.57	817,640.98	2,222,353.58	2,541,829.95	120,956.09	883,760.72	83,785.51	0.00	292,865.76	0.00	121,178,763.51

\* 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	17,244,888.36	11,854,521.61	1,179,170.08	30,278,580.05
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	268,869.69	256,057.67	0.00	524,927.36
3300	Independent Study Centers	0.00	0.00	0.00	0.00
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	282,657.88	75,868.94	0.00	358,526.82
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	36,538.70	37,934.47	0.00	74,473.17
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	3,295,377.25	910,427.26	602,642.29	4,808,446.80
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		21,128,331.88	13,134,809.95	1,781,812.37	36,044,954.20

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)	1,917,690.31
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	55,825.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	6,610,625.83
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,456,854.68
5	Total Central Administration Costs in General Fund and Charter Schools Funds	11,040,995.82
<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)	121,178,763.51
2	Total Allocated Costs (from Form PCR, Column 2, Total)	36,044,954.20
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	157,223,717.71
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	340,485.15
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,208,886.10
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	5,209,180.85
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	6,758,552.10
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		163,982,269.81
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		6.73%

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)	2,149.73				2,149.73
Enterprise (Objects 1000-5999, 6400, and 6500)		3,779.75			3,779.75
Facilities Acquisition & Construction (Objects 1000-6500)			46,510.07		46,510.07
Other Outgo (Objects 1000-7999)				1,716,548.11	1,716,548.11
<b>Total Other Costs</b>	2,149.73	3,779.75	46,510.07	1,716,548.11	1,768,987.66

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>	2,018,081.32	1,710,601.58	10,576,401.88	6,823,247.10	13,134,809.94	0.00	1,781,812.37
<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	500.28	500.28	500.28	500.28	1,250.00		587.00
3100 Alternative Schools							
3200 Continuation Schools	7.80	7.80	7.80	7.80	27.00		
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	8.20	8.20	8.20	8.20	8.00		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	1.06	1.06	1.06	1.06	4.00		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	95.60	95.60	95.60	95.60	96.00		300.00
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	612.94	612.94	612.94	612.94	1,385.00	0.00	887.00



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>UNDUPLICATED PUPIL COUNT</b>								1,568
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	2,235,945.54	0.00	0.00	0.00	373,118.49	7,763,415.74		10,372,479.77
2000-2999	Classified Salaries	302,346.53	0.00	0.00	0.00	115,521.52	4,602,747.98		5,020,616.03
3000-3999	Employee Benefits	937,479.73	0.00	0.00	0.00	174,350.22	4,784,361.13		5,896,191.08
4000-4999	Books and Supplies	3,528.33	0.00	0.00	0.00	0.00	107,997.24		111,525.57
5000-5999	Services and Other Operating Expenditures	229,128.22	0.00	0.00	0.00	34,916.00	4,623,134.81		4,887,179.03
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	3,708,428.35	0.00	0.00	0.00	697,906.23	21,881,656.90	0.00	26,287,991.48
7310	Transfers of Indirect Costs	1,536,993.39	0.00	0.00	0.00	0.00	0.00		1,536,993.39
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	4,808,446.62							4,808,446.62
	Total Indirect Costs and PCR Allocations	6,345,440.01	0.00	0.00	0.00	0.00	0.00	0.00	6,345,440.01
	<b>TOTAL COSTS</b>	10,053,868.36	0.00	0.00	0.00	697,906.23	21,881,656.90	0.00	32,633,431.49
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	11,487.37	0.00	0.00	0.00	0.00	309,983.62		321,470.99
2000-2999	Classified Salaries	30,163.99	0.00	0.00	0.00	115,521.52	3,609,416.60		3,755,102.11
3000-3999	Employee Benefits	11,906.30	0.00	0.00	0.00	39,202.76	1,512,547.57		1,563,656.63
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	4,563.30		4,563.30
5000-5999	Services and Other Operating Expenditures	1,406.64	0.00	0.00	0.00	0.00	786,683.90		788,090.54
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	54,964.30	0.00	0.00	0.00	154,724.28	6,223,194.99	0.00	6,432,883.57
7310	Transfers of Indirect Costs	411,778.33	0.00	0.00	0.00	0.00	0.00		411,778.33
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	411,778.33	0.00	0.00	0.00	0.00	0.00	0.00	411,778.33
	<b>TOTAL BEFORE OBJECT 8980</b>	466,742.63	0.00	0.00	0.00	154,724.28	6,223,194.99	0.00	6,844,661.90
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								3,956,405.00
	<b>TOTAL COSTS</b>								2,888,256.90

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	2,224,458.17	0.00	0.00	0.00	373,118.49	7,453,432.12		10,051,008.78
2000-2999	Classified Salaries	272,182.54	0.00	0.00	0.00	0.00	993,331.38		1,265,513.92
3000-3999	Employee Benefits	925,573.43	0.00	0.00	0.00	135,147.46	3,271,813.56		4,332,534.45
4000-4999	Books and Supplies	3,528.33	0.00	0.00	0.00	0.00	103,433.94		106,962.27
5000-5999	Services and Other Operating Expenditures	227,721.58	0.00	0.00	0.00	34,916.00	3,836,450.91		4,099,088.49
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	3,653,464.05	0.00	0.00	0.00	543,181.95	15,658,461.91	0.00	19,855,107.91
7310	Transfers of Indirect Costs	1,125,215.06	0.00	0.00	0.00	0.00	0.00		1,125,215.06
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	4,808,446.62							4,808,446.62
	Total Indirect Costs and PCR Allocations	5,933,661.68	0.00	0.00	0.00	0.00	0.00	0.00	5,933,661.68
	TOTAL BEFORE OBJECT 8980	9,587,125.73	0.00	0.00	0.00	543,181.95	15,658,461.91	0.00	25,788,769.59
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								3,956,405.00
	TOTAL COSTS								29,745,174.59
<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	75,722.52		75,722.52
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	67,839.13		67,839.13
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	52,180.26		52,180.26
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	3,079.73		3,079.73
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	198,821.64	0.00	198,821.64
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	198,821.64	0.00	198,821.64
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								3,956,405.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								8,526,687.61
	TOTAL COSTS								12,681,914.25

\* 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	29,614,366.20	13,628,505.29
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)	29,614,366.20	13,628,505.29
<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	1,546.00	
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)	1,546.00	

**SELPA:** Natomas Unified (CZ)

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
<u>3. Our cost to serve students was reduced between 2019-20 and 2020-21 due</u>	634,310.00	
<u>a reduction in costs for 17 students no longer being served by outside service:</u>		
Total exempt reductions	634,310.00	0.00

**SELPA:** Natomas Unified (CZ)

**SECTION 2**

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)		
Increase in funding (if difference is positive)	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)

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:


**SELPA:** Natomas Unified (CZ)

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2020-21	Actual Expenditures Comparison Year FY 2019-20	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	32,633,431.49		
b. Less: Expenditures paid from federal sources	2,888,256.90		
c. Expenditures paid from state and local sources	29,745,174.59	29,614,366.20	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		29,614,366.20	
Less: Exempt reduction(s) for SECTION 1		634,310.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	29,745,174.59	28,980,056.20	765,118.39

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

	Actual FY 2020-21	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	32,633,431.49		
b. Less: Expenditures paid from federal sources	2,888,256.90		
c. Expenditures paid from state and local sources	29,745,174.59	29,614,366.20	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		29,614,366.20	
Less: Exempt reduction(s) from SECTION 1		634,310.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	29,745,174.59	28,980,056.20	
d. Special education unduplicated pupil count	1,568	1,546	
e. Per capita state and local expenditures (A2c/A2d)	18,970.14	18,745.19	224.95

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:** Natomas Unified (CZ)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Actual FY 2020-21	Comparison Year FY 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	12,681,914.25	13,628,505.29	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		13,628,505.29	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	12,681,914.25	13,628,505.29	(946,591.04)

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

	Actual FY 2020-21	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	12,681,914.25	13,628,505.29	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		13,628,505.29	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	12,681,914.25	13,628,505.29	
b. Special education unduplicated pupil count	1,568	1,546	
c. Per capita local expenditures (B2a/B2b)	8,087.96	8,815.33	(727.37)

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.

Mehdi H. Tazi  
Contact Name

(916) 567-5400  
Telephone Number

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Title

mtazi@natomasunified.org  
Email Address

**SELPA:** Natomas Unified (CZ)

Object Code	Description	Natomas Unified (CZ00)	Adjustments*	Total
<b>TOTAL EXPENDITURES - 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			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES - Paid from 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			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</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>



**SELPA:** Natomas Unified (CZ)

Object Code	Description	Natomas Unified (CZ00)	Adjustments*	Total
<b>EXPENDITURES - Paid from 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			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	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
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from 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
<b>UNDUPLICATED PUPIL COUNT</b>				0

\* 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>								1,568
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	2,492,934.00	0.00	0.00	0.00	385,969.00	8,940,719.00		11,819,622.00
2000-2999	Classified Salaries	312,310.00	0.00	0.00	0.00	151,711.00	5,472,530.00		5,936,551.00
3000-3999	Employee Benefits	869,592.00	0.00	0.00	0.00	198,456.00	5,021,164.00		6,089,212.00
4000-4999	Books and Supplies	4,000.00	0.00	0.00	0.00	0.00	156,515.00		160,515.00
5000-5999	Services and Other Operating Expenditures	154,714.00	0.00	0.00	0.00	34,916.00	2,102,303.00		2,291,933.00
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	3,833,550.00	0.00	0.00	0.00	771,052.00	21,693,231.00	0.00	26,297,833.00
7310	Transfers of Indirect Costs	1,469,655.00	0.00	0.00	0.00	0.00	0.00		1,469,655.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,469,655.00	0.00	0.00	0.00	0.00	0.00	0.00	1,469,655.00
	TOTAL COSTS	5,303,205.00	0.00	0.00	0.00	771,052.00	21,693,231.00	0.00	27,767,488.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	2,492,934.00	0.00	0.00	0.00	385,969.00	8,658,776.00		11,537,679.00
2000-2999	Classified Salaries	287,661.00	0.00	0.00	0.00	0.00	1,314,267.00		1,601,928.00
3000-3999	Employee Benefits	857,395.00	0.00	0.00	0.00	107,170.00	3,171,947.00		4,136,512.00
4000-4999	Books and Supplies	4,000.00	0.00	0.00	0.00	0.00	149,532.00		153,532.00
5000-5999	Services and Other Operating Expenditures	153,714.00	0.00	0.00	0.00	34,916.00	1,962,778.00		2,151,408.00
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	3,795,704.00	0.00	0.00	0.00	528,055.00	15,257,300.00	0.00	19,581,059.00
7310	Transfers of Indirect Costs	1,071,559.00	0.00	0.00	0.00	0.00	0.00		1,071,559.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,071,559.00	0.00	0.00	0.00	0.00	0.00	0.00	1,071,559.00
	TOTAL BEFORE OBJECT 8980	4,867,263.00	0.00	0.00	0.00	528,055.00	15,257,300.00	0.00	20,652,618.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								4,979,643.00
	TOTAL COSTS								25,632,261.00

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	156,910.00		156,910.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	294,809.00		294,809.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	187,105.00		187,105.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	29,146.00		29,146.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	30,100.00		30,100.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	698,070.00	0.00	698,070.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	698,070.00	0.00	698,070.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								4,979,643.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								8,906,023.00
	TOTAL COSTS								14,583,736.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								1,568
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	2,235,945.54	0.00	0.00	0.00	373,118.49	7,763,415.74		10,372,479.77
2000-2999	Classified Salaries	302,346.53	0.00	0.00	0.00	115,521.52	4,602,747.98		5,020,616.03
3000-3999	Employee Benefits	937,479.73	0.00	0.00	0.00	174,350.22	4,784,361.13		5,896,191.08
4000-4999	Books and Supplies	3,528.33	0.00	0.00	0.00	0.00	107,997.24		111,525.57
5000-5999	Services and Other Operating Expenditures	229,128.22	0.00	0.00	0.00	34,916.00	4,623,134.81		4,887,179.03
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	3,708,428.35	0.00	0.00	0.00	697,906.23	21,881,656.90	0.00	26,287,991.48
7310	Transfers of Indirect Costs	1,536,993.39	0.00	0.00	0.00	0.00	0.00		1,536,993.39
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)	4,808,446.62							4,808,446.62
	Total Indirect Costs	1,536,993.39	0.00	0.00	0.00	0.00	0.00	0.00	1,536,993.39
	TOTAL COSTS	5,245,421.74	0.00	0.00	0.00	697,906.23	21,881,656.90	0.00	27,824,984.87
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	11,487.37	0.00	0.00	0.00	0.00	309,983.62		321,470.99
2000-2999	Classified Salaries	30,163.99	0.00	0.00	0.00	115,521.52	3,609,416.60		3,755,102.11
3000-3999	Employee Benefits	11,906.30	0.00	0.00	0.00	39,202.76	1,512,547.57		1,563,656.63
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	4,563.30		4,563.30
5000-5999	Services and Other Operating Expenditures	1,406.64	0.00	0.00	0.00	0.00	786,683.90		788,090.54
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	54,964.30	0.00	0.00	0.00	154,724.28	6,223,194.99	0.00	6,432,883.57
7310	Transfers of Indirect Costs	411,778.33	0.00	0.00	0.00	0.00	0.00		411,778.33
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	411,778.33	0.00	0.00	0.00	0.00	0.00	0.00	411,778.33
	TOTAL BEFORE OBJECT 8980	466,742.63	0.00	0.00	0.00	154,724.28	6,223,194.99	0.00	6,844,661.90
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
									3,956,405.00
	TOTAL COSTS								2,888,256.90

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	2,224,458.17	0.00	0.00	0.00	373,118.49	7,453,432.12		10,051,008.78
2000-2999	Classified Salaries	272,182.54	0.00	0.00	0.00	0.00	993,331.38		1,265,513.92
3000-3999	Employee Benefits	925,573.43	0.00	0.00	0.00	135,147.46	3,271,813.56		4,332,534.45
4000-4999	Books and Supplies	3,528.33	0.00	0.00	0.00	0.00	103,433.94		106,962.27
5000-5999	Services and Other Operating Expenditures	227,721.58	0.00	0.00	0.00	34,916.00	3,836,450.91		4,099,088.49
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	3,653,464.05	0.00	0.00	0.00	543,181.95	15,658,461.91	0.00	19,855,107.91
7310	Transfers of Indirect Costs	1,125,215.06	0.00	0.00	0.00	0.00	0.00		1,125,215.06
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)	4,808,446.62							4,808,446.62
	Total Indirect Costs	1,125,215.06	0.00	0.00	0.00	0.00	0.00	0.00	1,125,215.06
	TOTAL BEFORE OBJECT 8980	4,778,679.11	0.00	0.00	0.00	543,181.95	15,658,461.91	0.00	20,980,322.97
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								3,956,405.00
	TOTAL COSTS								24,936,727.97
<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	75,722.52		75,722.52
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	67,839.13		67,839.13
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	52,180.26		52,180.26
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	3,079.73		3,079.73
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	198,821.64	0.00	198,821.64
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	198,821.64	0.00	198,821.64
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								3,956,405.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								8,526,687.61
	TOTAL COSTS								12,681,914.25

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

**SELPA:** Natomas Unified (CZ)

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
<hr/>	<hr/>	<hr/>
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Total exempt reductions	0.00	0.00

**SELPA:** Natomas Unified (CZ)

**SECTION 2**

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

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

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

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

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

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

\_\_\_\_\_ (c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

\_\_\_\_\_ 0.00 (d)

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

\_\_\_\_\_

\_\_\_\_\_

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

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

\_\_\_\_\_ (e)

\_\_\_\_\_

\_\_\_\_\_

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

\_\_\_\_\_ 0.00 (f)

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


**SELPA:** Natomas Unified (CZ)

**SECTION 3**

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY 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	27,767,488.00		
b. Less: Expenditures paid from federal sources	2,135,227.00		
c. Expenditures paid from state and local sources	25,632,261.00	28,675,306.10	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		28,675,306.10	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	25,632,261.00	28,675,306.10	(3,043,045.10)

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 FY 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	27,767,488.00		
b. Less: Expenditures paid from federal sources	2,135,227.00		
c. Expenditures paid from state and local sources	25,632,261.00	28,675,306.10	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		28,675,306.10	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	25,632,261.00	28,675,306.10	
d. Special education unduplicated pupil count	1568	1568	
e. Per capita state and local expenditures (A2c/A2d)	16,347.11	18,287.82	(1,940.71)

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:** Natomas Unified (CZ)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Budget FY 2021-22	Comparison Year FY 2020-21	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	14,583,736.00	12,681,914.25	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		12,681,914.25	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	14,583,736.00	12,681,914.25	1,901,821.75

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

	Budget FY 2021-22	Comparison Year FY 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	14,583,736.00	12,681,914.25	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		12,681,914.25	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	14,583,736.00	12,681,914.25	
b. Special education unduplicated pupil count	1,568	1,568	
c. Per capita local expenditures (B2a/B2b)	9,300.85	8,087.96	1,212.89

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.

Mehdi H. Tazi  
Contact Name

(916) 567-5400  
Telephone Number

Director, Budget & Accounting  
Title

mtazi@natomasunified.org  
Email Address

**SELPA:** Natomas Unified (CZ)

Object Code	Description	Natomas Unified (CZ00)	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
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
<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
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

**SELPA:** Natomas Unified (CZ)

Object Code	Description	Natomas Unified (CZ00)	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
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	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
<b>UNDUPLICATED PUPIL COUNT</b>				0

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

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	(1,852,512.65)	0.00	(371,386.24)				
Other Sources/Uses Detail					883,813.63	36,158.18		
Fund Reconciliation							1,325,509.91	10,243,361.23
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	1,995,736.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	615,583.00		
Fund Reconciliation							204,225.00	591,192.53
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	16,793.34	0.00				
Other Sources/Uses Detail					17,624.01	5,068.00		
Fund Reconciliation							17,624.01	16,793.34
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	86,888.49	0.00				
Other Sources/Uses Detail					13,534.17	0.00		
Fund Reconciliation							13,354.17	86,888.49
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	14,307.34	0.00	267,704.41	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							39,979.85	267,771.81
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	513.45	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,610.00	513.45
25 CAPITAL FACILITIES FUND								
Expenditure Detail	34,908.61	0.00						
Other Sources/Uses Detail					0.00	263,162.63		
Fund Reconciliation							10,000,000.00	307,260.24
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					0.00	0.00		
Fund Reconciliation							0.00	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

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	(192,952.75)	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							732.00	90,253.85
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					5,000.00	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							0.00	0.00
Fund Reconciliation								
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	2,045,465.40	(2,045,465.40)	371,386.24	(371,386.24)	919,971.81	919,971.81	11,604,034.94	11,604,034.94

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Unaudited Actuals  
2020-21 Unaudited Actuals  
Technical Review Checks

Natomas Unified

Sacramento 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-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	-200,370.78
01-3220-0-0000-0000-9791	3220	9791	-2,167,498.51
09-3220-7-0000-0000-9791	3220	9791	-6,384.00
09-3220-8-0000-0000-9791	3220	9791	-5,320.00
09-3220-9-0000-0000-9791	3220	9791	-3,496.00
01-4127-7-0000-0000-9791	4127	9791	75,726.22
01-4127-8-0000-0000-9791	4127	9791	-75,726.22
12-6105-0-0000-0000-9791	6105	9791	-13,534.17

### 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
13	5310	-2,430,074.19

Explanation: Resource 5310 has a negative EFB due to the impact of COVID closure on nutrition programs.

Total of negative resource balances for Fund 13 -2,430,074.19

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

FUND	RESOURCE	OBJECT	VALUE
01	3182	5800	-7,041.75

Explanation: Cancelled training in 19-20, and refund happening in new Fiscal year 2020-21, which led to a credit balance.

01	3550	5200	-825.00
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Explanation:Credit due to a cancelled OSHA course.

01                    4203                    2900                    -42.00

Explanation:The General Fund refunded Title III for expenditures that were disallowed, resulting in a credit balance.

01                    4203                    4100                    -36,346.92

Explanation:The General Fund refunded Title III for expenditures that were disallowed, resulting in a credit balance.

01                    4203                    5200                    -575.00

Explanation:The General Fund refunded Title III for expenditures that were disallowed, resulting in a credit balance.

13                    5310                    9790                    -2,475,364.06

Explanation:Resource 5310 has a negative balance due to the impact of COVID closure on nutrition programs.

**EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)**  
**EXCEPTION**

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
61	0000	6000	-144,907.38
Explanation:Catering Sales from Interfund Transfers			

## **SUPPLEMENTAL CHECKS**

## **EXPORT CHECKS**

Checks Completed.

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Unaudited Actuals  
2021-22 Budget  
Technical Review Checks

Natomas Unified

Sacramento 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			
01-3212-0-0000-0000-9740	3212	9740	529,111.00
Explanation: This is due to COVID expenditures - Revenue to be received in 2021-22.			
09-3215-0-0000-0000-9790	3215	9790	-92,461.00
Explanation: Balance due to revenue/expense posted in different years. Resource to be balanced at First Interim.			
01-7422-0-0000-0000-9740	7422	9740	342,451.00
Explanation: This is due to COVID expenditures - Revenue to be received in 2021-22.			
09-7422-0-0000-0000-9790	7422	9790	-209,818.00
Explanation: Balance due to revenue/expense posted in different years. Resource to be balanced at First Interim.			

### 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
09	3215	-92,461.00
Explanation: Balance due to revenue/expense posted in different years. Resource to be balanced at First Interim.		
09	7422	-209,818.00



