

San Mateo-Foster City School District



2020-21 Unaudited Actuals

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September 9, 2021

2020-21 Unaudited Actuals
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San Mateo-Foster City School District



2020-21 Unaudited Actuals Executive Summary

Overview

This report represents the final summary of all revenues and expenditures for the 2020-21 fiscal year, as well as the beginning and final ending balances for each district fund. Unaudited actual balances will be verified by an independent audit firm. The audited report will be completed by December 15, 2021 and reported to the Board by January 2022.

Accounting is the fiscal information system for business. The District's accounting, referred to as Governmental Accounting, is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

In FY 2020-21, there were twelve funds in the District's accounting system. The District's funds include:

General Fund (Fund 01)

Child Development Program (Fund 12)

Cafeteria Special Revenue (Fund 13)

Deferred Maintenance (Fund 14)

Special Reserve Other Than Capital Outlay Projects (Fund 17)

Building (Fund 21)

Capital Facilities (Fund 25)

Special Reserve for Capital Outlay Projects (Fund 40)

Bond Interest and Redemption Fund (Fund 51)

Other Enterprise Fund (Fund 63)

Retiree Benefits Fund (Fund 71)

Foundation Private-Purpose Trust Fund (Fund 73)

General Fund Overview

General Fund (Fund 01): This is the chief operating fund for the District. It is used to account for the ordinary operations of the District. All transactions, except those required or permitted by law to be in another fund, are accounted for in this fund. In the General Fund, there are General Fund Unrestricted and General Fund Restricted.

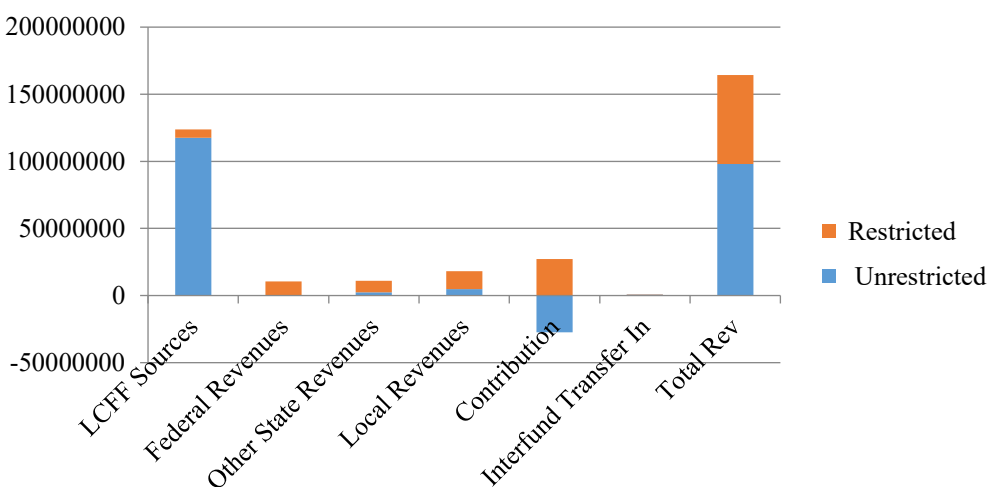
General Fund Unrestricted: Unrestricted funds are monies received that are not restricted in their use. The District can spend unrestricted monies on those programs that fit and meet its priority.

General Fund Restricted: Restricted funds account for those projects and activities that are funded by external revenue sources that are legally restricted or restricted by the donor to specific purposes. For example, special education funds are restricted. They can only be spent on students with identified special needs and in the manner outlined in state and federal law.

General Fund Summary:

Revenues Summary, including other financing sources: \$169,984,296 (Unrestricted \$99,077,795; Restricted: \$70,906,501)

The following summarizes the District's Total General Fund Revenues.



	Unrestricted	Restricted	Total	%
LCFF Sources	\$117,213,024	\$6,591,589	\$123,804,613	72.9%
Federal Revenues	\$0	\$10,095,400	\$10,095,400	5.9%
Other State Revenues	\$2,541,789	\$14,332,800	\$16,874,590	9.9%
Local Revenues	\$4,829,221	\$13,595,223	\$18,424,444	10.8%
Contribution	(\$26,256,240)	\$26,256,240	\$0	0.0%
Interfund Transfer In	\$750,000	\$35,250	\$785,250	0.5%
Total Rev	\$99,077,795	\$70,906,502	\$169,984,296	100.0%

LCFF Sources (Object 8010-8099): \$123,804,613 (Unrestricted: \$117,213,024; Restricted: \$6,591,589)

Being a Basic Aid school district, LCFF revenues mainly comes from property taxes, state aid, Education Protection Account, and community redevelopment funds. The restricted amount of \$6,591,589 represent Sp. Ed. (AB 602) Portion of property tax. It constitutes 72.9% of the District total revenues.

Federal Revenue (Object 8100-8299): \$10,095,400 (Unrestricted: \$0; Restricted: \$10,095,400)

This represents 5.9% of the total general fund revenues. The restricted amount includes funding for Special Education in the amount of \$2,360,751, Title I for \$947,438, Title II for \$101,080, Title III for \$458,383, ESSA for \$98, 209 and the COVID related Federal infusion of \$6,129,539.

Other State Revenue (Object 8300-8599): \$16,874,590 (Unrestricted: \$2,541,789; Restricted: \$14,332,801)

Other State Revenue represents 9.9% of the total general fund revenues. The unrestricted funds include the mandated block grant, unrestricted Lottery, assessment related state revenues, and California Teacher Credential grants. The restricted state revenues include restricted Lottery, After School Education & Safety (ASES), TUPE, COVIDE related State Infusion grants (such as SB117, AB86), State Mental Health, and STRS on behalf.

Other Local Revenue (Object 8600-8799): \$18,424,444 (Unrestricted: \$4,829,221; Restricted: \$13,595,223)

This represents 10.8% of the total general fund revenues. The unrestricted revenues include lease and rental income, interest income, facility uses, and unrestricted parcel tax. The restricted revenues include restricted parcel tax, restricted leases and rental incomes, donations and local grants.

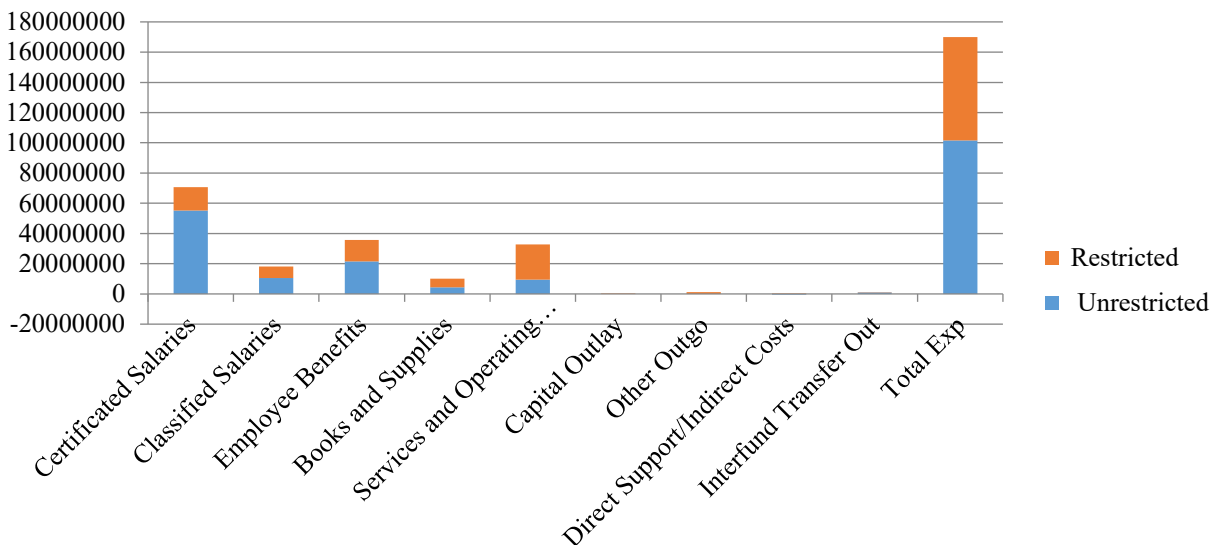
Interfund Transfers In (Objects 8900-8929): \$785,250 (Unrestricted: \$750,000; Restricted: \$35,250)

This represents the indirect costs/contribution (approved by the Board previously) from Preschool programs in the amount of \$500,000 and ANNEX in the amount of \$250,000. The restricted amount represents the contribution from the Child Development local fund to cover PIP indirect cost. It is about 0.5% of the total revenues.

Contributions: Contributions represent the amount of money that must be contributed from unrestricted resources in the general fund when the expenditures incurred for a given restricted resource exceed the amount available for expenditure. This account may also apply to contributions of unrestricted resources to other unrestricted resources such as supplemental programs under LCAP. This account must net to zero at the fund level. The total contributions from unrestricted fund to restricted programs are \$26,256,239.

Expenditures Summary, including other financial uses: \$161,558,088 (Unrestricted \$97,565,191; Restricted: \$63,992,897)

The following summarizes the District's Total General Fund Expenditures.



	Unrestricted	Restricted	Total	%	
Certificated Salaries	\$55,456,776	\$15,706,993	\$71,163,769	44.0%	
Classified Salaries	10,517,971	\$7,951,671	\$18,469,642	11.4%	
Employee Benefits	21,211,840	\$14,696,198	\$35,908,037	22.2%	
Books and Supplies	1,952,373	\$4,300,578	\$6,252,951	3.9%	
Services and Operating Expenses	7,912,652	\$19,129,521	\$27,042,173	16.7%	
Capital Outlay	0	\$398,224	\$398,224	0.2%	
Other Outgo	0	\$1,466,807	\$1,466,807	0.7%	combination of Other Outgo & Direct Support
Direct Support/Indirect Costs	(572,112)	\$307,548	(\$264,563)		
Interfund Transfer Out	1,085,691	\$35,357	\$1,121,048	0.7%	
Total Exp	\$97,565,191	\$63,992,897	\$161,558,088	100.0%	

Certificated Salaries (Object 1000-1999): \$71,163,769 (Unrestricted: \$55,456,776; Restricted: \$15,706,993)

Certificated salaries are salaries for positions that require a credential or permit issued by the Commission on Teacher Credentialing. Certificated salaries include teachers, counselors, psychologists, and certificated management. For the 2020-21 fiscal year, total certificated salaries represent about 44% of the total expenditures.

Classified Salaries (Object 2000-2999): \$18,469,642 (Unrestricted: \$10,517,971; Restricted \$7,951,671)

This classification represents the salaries paid for the positions that do not require a credential or permit issued by the Commission on Teacher Credentialing. The positions in this classification are library/media staff, office staff, clerical assistant, district office staff, instructional aides, and maintenance and operations staff. It is about 11.4% of the total expenditures.

Employee Benefits (Object 3000-3999): \$35,908,037 (Unrestricted: \$21,211,840; Restricted: \$14,696,198)

Employee benefits include retirement plans (State Teachers' Retirement System-STRS, and Public Employees' Retirement System-PERS), Health and Welfare benefits, Other Post-Employment Benefits (OPEB) Annual Required Contributions (ARC), and payroll related statutory costs such as Workers' Compensation, State Unemployment Insurance, FICA, and Medicare. It is about 22.2% of the total expenditures.

It takes people to educate pupils. Therefore, the biggest expenditures of our operation are people costs (total compensations). They represent about 77.6% of the total General Fund expenditures for 2020-21.

Books and Supplies (Object 4000-4999): \$6,252,951 (Unrestricted: \$1,952,373; Restricted \$4,300,578)

These accounts are for expenditures related to curriculum books and supplies, other reference materials, and non-capitalized classroom equipment. We spent about \$3.6M (district as a whole) for materials and supplies. The rest of the spending was for tech devices/gears/equipment, and reference books. It represents 3.9% of the total expenditures. Compared to the Estimated Actuals (EA) of \$7.3M approved in June of 2021; the actuals are about \$1.1M lower.

Services and Other Operation Expenditures (Object 5000-5999): \$27,042,173 (Unrestricted \$7,912,652; Restricted \$19,129,521)

These accounts are for expenditures for services, rentals, leases, maintenance contracts, dues, travel, insurance, utilities, legal, and other basic operating expenditures. The expenditures in category represent 16.7% of the total expenditures. Compared to the Estimated Actual (EA) of \$31.1M in June of 2021, the actuals are lower by about \$4.1M.

Capital Outlay (Object 6000-6999): \$398,224 (Unrestricted: \$0; Restricted: \$398,224)

Capital Outlay is for expenditure that exceeds \$5,000 as value and is subject to depreciation. The transactions included Bayside HVAC project and Baywood paving project. It presents 0.2% of the total General Fund expenditures.

Total Other Outgo and Indirect Costs (Object 7100-7499): \$1,202,244

The major expenditures include the net of tuitions in the amount of \$1,466,807 to COE for excess costs (Special Education), and the Transfers of Indirect costs from other funds of -\$264,563 (such as Cafeteria Fund, and Child Development). It is about 0.7% of the total expenditures.

Transfer Out (Object 7600-7629): \$1,121,048 (Unrestricted: \$1,085,691; Restricted: \$35,357).

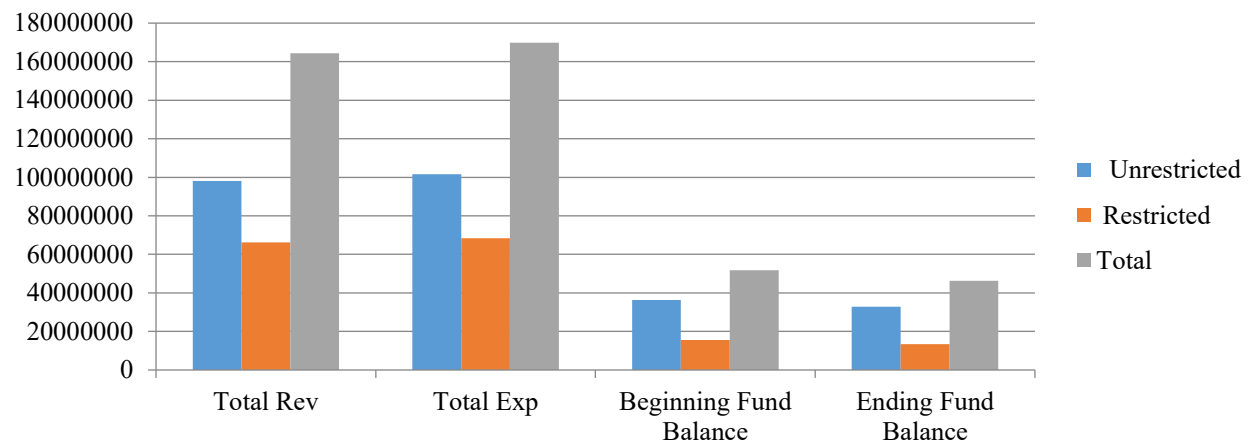
The major unrestricted expenditures are for \$1M transferred out to the Deferred Maintenance (Fund 14) and \$85,691 to Special Reserve Other Than Capital Outlay (Fund 17). The restricted amount of \$35,357 represents the contribution made from PIP program to Child Development Fund (Fund 12) to cover the shortfall. This category represents 0.7% of the total expenditures.

Fund Balance: \$60,233,987 (Unrestricted: \$37,778,530; Restricted: \$22,455,457)

The following Tables (Table 1, Table 2, and Table 3) summarize the characteristic of District's general fund including total revenues, expenditures, fund balance (Table 1), an analysis of the

District's Estimated Actuals (approved in June) and Unaudited Actuals (Table 2), and the component of fund balance (Table 3).

Table 1: Summary of General Fund



	Unrestricted	Restricted	Total
Total Rev	\$99,077,795	\$70,906,502	\$169,984,296
Total Exp	\$97,565,191	\$63,992,898	\$161,558,089
Beginning Fund Balance	\$36,265,926	\$15,541,852	\$51,807,779
Ending Fund Balance	\$37,778,530	\$22,455,456	\$60,233,986

The following table (Table 2) illustrates the difference between Unaudited Actuals (UA) and Estimated Actuals (EA).

Table 2: Analysis the variance of UA & EA

FY 2020-21	Unrestricted (UA)	Unrestricted (EA)	Unrestricted Variance (UA vs. EA)	Restricted (UA)	Restricted (EA)	Restricted Variance (UA vs. EA)	Total GF Changes (UA vs. EA)
LCCF Sources	\$117,213,024	\$118,271,739	(\$1,058,715)	\$6,591,589	\$6,477,240	\$114,349	(\$944,366)
Federal Revenues	\$0	\$0	\$0	10,095,400	13,484,163	(\$3,388,763)	(\$3,388,763)
Other State Revenues	\$2,541,789	\$2,399,431	\$142,359	14,332,800	14,179,100	\$153,700	\$296,059
Local Revenues	\$4,829,221	\$4,803,225	\$25,996	13,595,223	13,557,867	37,356	63,352
Total Revenues	\$124,584,035	\$125,474,395	(\$890,360)	\$44,615,012	\$47,698,369	(\$3,083,358)	(\$3,973,718)
Certificated Salaries	\$55,456,776	\$54,976,584	\$480,192	\$15,706,993	\$15,585,560	\$121,433	\$601,624
Classified Salaries	10,517,971	10,284,358	\$233,613	7,951,671	7,691,461	\$260,211	\$493,824
Employee Benefits	21,211,840	21,173,314	\$38,526	14,696,198	14,898,023	(\$201,826)	(\$163,300)
Books and Supplies	1,952,373	2,810,103	(\$857,730)	4,300,578	4,518,831	(\$218,253)	(\$1,075,983)
Services and Operating Expenses	7,912,652	8,443,540	(\$530,888)	19,129,521	22,665,653	(\$3,536,132)	(\$4,067,020)
Capital Outlay	0	0	\$0	398,224	275,104	\$123,120	\$123,120
Other Outgo	0	0	\$0	1,466,807	1,224,736	242,071	\$242,071
Direct Support/Indirect Costs	(572,112)	(549,907)	(22,205)	307,548	260,684	46,864	24,660
Total Expenditures	\$96,479,500	\$97,137,993	(\$658,492)	\$63,957,540	\$67,120,052	(\$3,162,512)	(\$3,821,004)
Excess (Deficiency) before Financing Sources & Uses	\$28,104,534	\$28,336,402	(\$231,868)	(\$19,342,528)	(\$19,421,683)	\$79,154	(\$152,713)
Interfund Transfer In	\$750,000	\$500,000	\$250,000	\$34,525	\$98,725	(\$64,200)	\$185,800
Interfund Transfer Out	1,085,691	85,691	\$1,000,000	35,357	1,033,959	(\$998,602)	1,398
Other Sources	0	0	\$0	725	0	\$725	725
Contributions	(26,256,240)	(27,151,530)	895,290	26,256,240	27,151,530	(895,290)	0
Total, Other Financing Sources/Uses	(\$26,591,931)	(\$26,737,221)	\$145,290	\$26,256,133	\$26,216,296	\$39,837	\$185,127
Net Increase (Decrease) in Fund	\$1,512,603	\$1,599,181	(\$86,578)	\$6,913,605	\$6,794,613	\$118,992	\$32,414
Beginning Fund Balance	\$36,265,926	\$36,265,926	\$0	\$15,541,852	\$15,541,852	\$0	\$0
Ending Fund Balance	\$37,778,530	\$37,865,107	(\$86,578)	\$22,455,457	\$22,336,465	\$118,992	\$32,414

Table 3: The component of Fund Balance of Unrestricted General Fund

		Unrestricted General Fund (Unaudited Actuals)
REVENUES	LCFF Sources	\$117,213,024
	Federal Revenues	0
	Other State Revenues	2,541,789
	Local Revenues	4,829,221
TOTAL REVENUES		\$124,584,035
EXPENDITURES	Certificated Salaries	\$55,456,776
	Classified Salaries	10,517,971
	Employee Benefits	21,211,830
	Books and Supplies	1,952,373
	Services and Operating Expenses	7,912,652
	Capital Outlay	0
	Other Outgo	0
	Direct Support/Indirect Costs	(572,112)
TOTAL EXPENDITURES		\$96,479,490
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$28,104,544
OTHER FINANCING SOURCES/USES		
	Interfund Transfer In	\$750,000
	Interfund Transfer Out	1,085,691
	Other Sources	0
	Contributions	(26,256,240)
TOTAL OTHER FINANCING SOURCES/USES		(\$26,591,931)
NET INCREASE (DECREASE) IN FUND BALANCE		\$1,512,613
BEGINNING FUND BALANCE		\$36,265,926
ENDING FUND BALANCE		\$37,778,540
COMPONENTS OF ENDING FUND BALANCE		
1) Non spendable	Revolving Cash	\$35,000
	Stores/Prepaid Expenditures	1,202,422
2) Committed	Other commitments (additional reserve, board policy)	4,846,743
	Compensation for SMETA (2021-22)	3,480,557
3) Assigned	Vacation	\$500,000
	Lottery (RE 1100) for future Text books adoption	\$1,914,541
	One Month Payroll	\$10,437,700
	Set Aside for Mold Insurance	\$291,595
	Set Aside for P & L Deduction	\$500,000
	Delay from 2019/20 Allocation due to COVID	\$9,535,579
	Supplemental Carryover	187,660
4) Required Reserve	Reserve:	
	State Mandated Reserve (3%)	\$4,846,743
	Unassigned/Unappropriated Amount Reserve	0

Other Funds Overview

CHILD DEVELOPMENT PROGRAM (Fund 12): This fund is used to separately track federal, state, and local resources used to operate the Child Development Programs. The program includes State Preschools and Federal Child Care. The ending balance is \$1,173,458.

CAFETERIA SPECIAL REVENUE (FUND 13): This fund is used to account separately for federal, state, and local resources to operate the food service program (Education Code sections 38090 and 38093). The principal revenues in this fund are: Child Nutrition Programs (Federal) Child Nutrition Programs (State) Food Service Sales Interest All Other Local Revenue. The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (Education Code sections 38091 and 38100). The ending balance is \$2,313,599.

DEFERRED MAINTENANCE (Fund 14): This fund historically has been used to account for state apportionments and the District's contribution for deferred maintenance purposes. The ending balance is \$6,065,288.

SPECIAL RESERVE FOR OTHER THAN CAPITAL OUTLAY PROJECTS (Fund 17): This fund is used for the accumulation of general fund monies for general operating purposes to be used in future. Fund 17 is not for capital outlay. The ending balance is \$786,547.

BUILDING (Fund 21): This fund exists to account for proceeds from the sale of bonds and may not be used for any purposes other than those for which the bonds were issued. The general obligation bond represents the voters approved Measure X, general obligation bond in the amount of \$148M in November 2015. The end balance is \$139,903,133.

CAPITAL FACILITIES (Fund 25): The purpose of this fund is to account for monies received from fees levied on developers (aka Developer Fees), or other agencies as a condition of approving a development. The interest earned in this fund is restricted to this fund. The expenditures in this fund are restricted to the purposes specified in agreements with the developer or specified in Government Code. Government Code requires that an annual report of income and expenditures from developer fees and the beginning and ending fund balances in this fund be made available to the public within 180 days, after the end of each fiscal year. Government Code 66001 requires a five-year report if there are any balances remaining in the Fund at the end of the prior year fiscal year. By the end of the December, the administration will report the result to the Board to be in compliance with the law. The ending balance is \$4,875,791.

County School Facility Fund (Fund 35): The fund is established to account for new school facility construction, modernization projects and facility hardship grants, per Education Code. The ending balance is \$25,637.

SPECIAL RESERVE FOR CAPITAL OUTLAY PROJECTS (Fund 40): This fund provides for the accumulation of general fund monies for capital outlay purposes. This fund may also be used to account for other revenues specifically for capital projects. The ending balance is \$16,250,391.

Bond Interest and Redemption Fund (Fund 51): This fund is used for the repayment of bonds issued for the District. The County Auditor maintains control over the District's Bond Interest and Redemption Fund. The ending balance is \$30,690,228.

Other Enterprise fund (Fund 63): The fund is used to account for any activities for which a fee is charged to external users for goods or services. The district uses this fund to account for Fees Based Child Care Centers, Super CO-OP (Cafeteria consortia), and Fees Based Pre-K. The ending balance is \$3,541,625 which include \$631,470 for Super CO-OP.

RETIREE BENEFIT (Fund 71): The District uses this fund to account for retiree benefits. The ending balance is \$25,418,379.

Foundation Private Purpose Trust Fund (Fund 73): This is to account for gifts or bequests per Education Code. It can only be spent for the specific purposes of the gifts or bequest. The ending balance is \$143,344.

The following chart displays revenues, expenditures, and changes in fund balance for each single fund (other than General Fund):

2020-21 Other Funds, Unaudited Actuals	Beginning Balance	Revenues	Expenditures	Ending Balance (UA)
Child Development, Fund 12	1,129,525	2,867,298	2,823,365	1,173,458
Cafeteria, Fund 13	1,968,424	3,186,211	2,841,036	2,313,599
Deferred Maint., Fund 14	5,009,425	1,060,503	4,640	6,065,288
Sp. Reserve, Fund 17	692,489	94,058	-	786,547
Building, Fund 21	30,185,843	145,584,412	35,867,122	139,903,133
Capital Facility, Fund 25	3,453,236	1,580,342	157,788	4,875,791
County School Facility, Fund 35	25,331	306	-	25,637
Sp. Reserve, Capital, Fund 40	16,251,240	233,260	234,108	16,250,391
Other Enterprise, Fund 63	7,268,577	3,196,257	6,923,210	3,541,625
Retiree Benefits, Fund 71	24,602,938	2,725,450	1,910,009	25,418,379
Foundation Private Trust, Fund 73	139,105	27,349	23,110	143,344

Final Note:

We are pleased to report that the Unaudited Actual reflects our spending priority, maintains fiscal health, and meets all legal requirements. As we are closing the 2020-21 fiscal year and entering the 2021-22 fiscal year, the COVID-19 pandemic, Delta Variant, and coupled with recent California wildfires, severe drought, and the Governor's Recall Ballot make our operation challenging. We will continue to monitor developments in the economy at all levels, better understand our financial objectives and strategies, and diligently plan our budget accordingly to sustain a highest level of fiscal efficiency and overall solvency.

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)	60.11%
	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.	\$860,018.88
	Adjusted Appropriations Limit	\$122,259,067.67
	Appropriations Subject to Limit	\$122,259,067.67
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	5.32%

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 09, 2021

To the Superintendent of Public Instruction:

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

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

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			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		117,213,023.96	6,591,588.77	123,804,612.73	122,672,648.00	6,480,927.02	129,153,575.02	4.3%
2) Federal Revenue	8100-8299		0.00	10,095,399.76	10,095,399.76	0.00	3,954,196.95	3,954,196.95	-60.8%
3) Other State Revenue	8300-8599		2,541,789.45	14,332,800.11	16,874,589.56	2,308,974.00	13,608,449.64	15,917,423.64	-5.7%
4) Other Local Revenue	8600-8799		4,829,221.14	13,595,223.13	18,424,444.27	4,880,829.00	11,422,603.00	16,303,432.00	-11.5%
5) TOTAL, REVENUES			124,584,034.55	44,615,011.77	169,199,046.32	129,862,451.00	35,466,176.61	165,328,627.61	-2.3%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		55,456,775.94	15,706,993.02	71,163,768.96	56,077,952.00	17,143,115.59	73,221,067.59	2.9%
2) Classified Salaries	2000-2999		10,517,970.98	7,951,671.34	18,469,642.32	10,759,452.00	7,333,878.00	18,093,330.00	-2.0%
3) Employee Benefits	3000-3999		21,211,839.60	14,696,197.55	35,908,037.15	23,704,127.50	17,412,455.00	41,116,582.50	14.5%
4) Books and Supplies	4000-4999		1,952,373.13	4,300,578.04	6,252,951.17	3,110,865.98	2,780,497.00	5,891,362.98	-5.8%
5) Services and Other Operating Expenditures	5000-5999		7,912,652.39	19,129,521.01	27,042,173.40	8,134,945.00	20,250,292.49	28,385,237.49	5.0%
6) Capital Outlay	6000-6999		0.00	398,224.10	398,224.10	0.00	216,328.00	216,328.00	-45.7%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		0.00	1,466,806.95	1,466,806.95	0.00	1,224,736.00	1,224,736.00	-16.5%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(572,111.67)	307,548.22	(264,563.45)	(503,477.80)	246,273.10	(257,204.70)	-2.8%
9) TOTAL, EXPENDITURES			96,479,500.37	63,957,540.23	160,437,040.60	101,283,864.68	66,607,575.18	167,891,439.86	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,104,534.18	(19,342,528.46)	8,762,005.72	28,578,586.32	(31,141,398.57)	(2,562,812.25)	-129.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		750,000.00	34,525.20	784,525.20	500,000.00	145,951.00	645,951.00	-17.7%
b) Transfers Out	7600-7629		1,085,691.00	35,356.78	1,121,047.78	85,691.00	1,033,959.00	1,119,650.00	-0.1%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	724.87	724.87	0.00	0.00	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(26,256,239.90)	26,256,239.90	0.00	(30,017,585.57)	30,017,585.57	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,591,930.90)	26,256,133.19	(335,797.71)	(29,603,276.57)	29,129,577.57	(473,699.00)	41.1%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,512,603.28	6,913,604.73	8,426,208.01	(1,024,690.25)	(2,011,821.00)	(3,036,511.25)	-136.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	36,265,926.26	15,541,852.46	51,807,778.72	37,778,529.54	22,455,457.19	60,233,986.73	16.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,265,926.26	15,541,852.46	51,807,778.72	37,778,529.54	22,455,457.19	60,233,986.73	16.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,265,926.26	15,541,852.46	51,807,778.72	37,778,529.54	22,455,457.19	60,233,986.73	16.3%
2) Ending Balance, June 30 (E + F1e)			37,778,529.54	22,455,457.19	60,233,986.73	36,753,839.29	20,443,636.19	57,197,475.48	-5.0%
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	1,202,421.91	46,497.66	1,248,919.57	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	22,412,825.71	22,412,825.71	0.00	21,449,305.19	21,449,305.19	-4.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	8,327,300.00	0.00	8,327,300.00	8,550,890.00	0.00	8,550,890.00	2.7%
Additional Reserve (Board Policy)	0000	9760	4,846,743.00		4,846,743.00				
SMETA settlement (2021-22)	0000	9760	3,480,557.00		3,480,557.00				
Additional Serve (Board Policy)	0000	9760				5,070,333.00		5,070,333.00	
SMETA settlement (2021-22)	0000	9760				3,480,557.00		3,480,557.00	
d) Assigned									
Other Assignments		9780	23,367,064.63	0.00	23,367,064.63	23,097,616.32	0.00	23,097,616.32	-1.2%
Vacation	0000	9780	500,000.00		500,000.00				
One Month Payroll	0000	9780	10,437,700.00		10,437,700.00				
Set Aside for Mold Insurance	0000	9780	291,595.00		291,595.00				
Set Aside for P & L Deduction	0000	9780	500,000.00		500,000.00				
Supplement C/O 2020-21	0000	9780	187,660.00		187,660.00				
Delay from 2019-20 allocation due to C/	0000	9780	9,535,568.18		9,535,568.18				
Vacation	0000	9780				500,000.00		500,000.00	
One Month Payroll	0000	9780				10,698,643.00		10,698,643.00	
Set Aside Mold Insurance	0000	9780				291,595.00		291,595.00	
Set Aside P&L Deductable	0000	9780			18	500,000.00		500,000.00	

			2020-21 Unaudited Actuals			2021-22 Budget			
Description	Resource 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
Delay for 2019-20 allocation due to COV	0000	9780				9,192,836.87		9,192,836.87	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,846,743.00	0.00	4,846,743.00	5,070,333.00	0.00	5,070,333.00	4.6%
Unassigned/Unappropriated Amount		9790	0.00	(3,866.18)	(3,866.18)	(0.03)	(1,005,669.00)	(1,005,669.03)	25912.0%

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	36,918,261.23	21,364,034.41	58,282,295.64				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	(131.99)	4,987.12	4,855.13				
c) in Revolving Cash Account		9130	35,000.00	0.00	35,000.00				
d) with Fiscal Agent/Trustee		9135	215,578.64	0.00	215,578.64				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,233,322.57	4,355,442.54	7,588,765.11				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,017,579.31	103,895.16	1,121,474.47				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	1,202,421.91	46,497.66	1,248,919.57				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			42,622,031.67	25,874,856.89	68,496,888.56				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	3,596,067.08	2,976,595.30	6,572,662.38				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	1,085,692.73	285,269.28	1,370,962.01				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	161,742.32	157,535.12	319,277.44				
6) TOTAL, LIABILITIES			4,843,502.13	3,419,399.70	8,262,901.83				
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					20				

			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							
(must agree with line F2) (G9 + H2) - (I6 + J2)			37,778,529.54	22,455,457.19	60,233,986.73				

			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	7,821,366.00	0.00	7,821,366.00	7,821,366.00	0.00	7,821,366.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,232,280.00	0.00	2,232,280.00	2,232,158.00	0.00	2,232,158.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	360,568.79	0.00	360,568.79	374,996.00	0.00	374,996.00	4.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	100,224,971.78	0.00	100,224,971.78	104,340,475.00	0.00	104,340,475.00	4.1%
Unsecured Roll Taxes		8042	4,363,871.24	0.00	4,363,871.24	4,538,426.00	0.00	4,538,426.00	4.0%
Prior Years' Taxes		8043	(69,125.96)	0.00	(69,125.96)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,279,092.11	0.00	2,279,092.11	3,365,227.00	0.00	3,365,227.00	47.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			117,213,023.96	0.00	117,213,023.96	122,672,648.00	0.00	122,672,648.00	4.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	6,591,588.77	6,591,588.77	0.00	6,480,927.02	6,480,927.02	-1.7%

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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			117,213,023.96	6,591,588.77	123,804,612.73	122,672,648.00	6,480,927.02	129,153,575.02	4.3%
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	2,282,670.24	2,282,670.24	0.00	2,204,135.33	2,204,135.33	-3.4%
Special Education Discretionary Grants		8182	0.00	78,081.01	78,081.01	0.00	52,154.62	52,154.62	-33.2%
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		947,437.57	947,437.57		861,187.00	861,187.00	-9.1%
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		101,080.16	101,080.16		201,296.00	201,296.00	99.1%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 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		458,382.93	458,382.93		318,833.00	318,833.00	-30.4%
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,								
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		98,209.32	98,209.32		241,591.00	241,591.00	146.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	6,129,538.53	6,129,538.53	0.00	75,000.00	75,000.00	-98.8%
TOTAL, FEDERAL REVENUE			0.00	10,095,399.76	10,095,399.76	0.00	3,954,196.95	3,954,196.95	-60.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		54,568.00	54,568.00		0.00	0.00	-100.0%
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	358,932.00	0.00	358,932.00	347,764.00	0.00	347,764.00	-3.1%
Lottery - Unrestricted and Instructional Materials		8560	1,914,541.45	824,675.07	2,739,216.52	1,668,212.00	544,949.00	2,213,161.00	-19.2%
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		363,358.83	363,358.83		363,359.00	363,359.00	0.0%

			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							
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		114,415.70	114,415.70		170,280.64	170,280.64	48.8%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	268,316.00	12,975,782.51	13,244,098.51	292,998.00	12,529,861.00	12,822,859.00	-3.2%
TOTAL, OTHER STATE REVENUE			2,541,789.45	14,332,800.11	16,874,589.56	2,308,974.00	13,608,449.64	15,917,423.64	-5.7%

			2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	4,018,180.82	10,381,106.15	14,399,286.97	4,208,814.00	10,816,015.00	15,024,829.00	4.3%
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	35,356.78	35,356.78	0.00	33,959.00	33,959.00	-4.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	1,450.00	0.00	1,450.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	61,798.56	61,798.56	0.00	420,732.00	420,732.00	580.8%
Interest		8660	640,266.99	0.00	640,266.99	612,780.00	0.00	612,780.00	-4.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue					26				
Plus: Misc Funds Non-LCFF									

			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							
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	169,323.33	3,116,961.64	3,286,284.97	59,235.00	151,897.00	211,132.00	-93.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		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			4,829,221.14	13,595,223.13	18,424,444.27	4,880,829.00	11,422,603.00	16,303,432.00	-11.5%
TOTAL, REVENUES			124,584,034.55	44,615,011.77	169,199,046.32	129,862,451.00	35,466,176.61	165,328,627.61	-2.3%

			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	45,530,477.09	12,060,760.29	57,591,237.38	46,076,654.00	12,918,229.59	58,994,883.59	2.4%
Certificated Pupil Support Salaries		1200	2,394,466.42	2,138,990.55	4,533,456.97	2,402,281.00	2,555,098.00	4,957,379.00	9.4%
Certificated Supervisors' and Administrators' Salaries		1300	7,114,042.48	662,087.54	7,776,130.02	7,153,569.00	843,204.00	7,996,773.00	2.8%
Other Certificated Salaries		1900	417,789.95	845,154.64	1,262,944.59	445,448.00	826,584.00	1,272,032.00	0.7%
TOTAL, CERTIFICATED SALARIES			55,456,775.94	15,706,993.02	71,163,768.96	56,077,952.00	17,143,115.59	73,221,067.59	2.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	510,769.15	4,175,976.92	4,686,746.07	229,521.00	4,166,954.00	4,396,475.00	-6.2%
Classified Support Salaries		2200	2,648,466.65	1,861,717.23	4,510,183.88	2,879,318.00	1,861,042.00	4,740,360.00	5.1%
Classified Supervisors' and Administrators' Salaries		2300	1,283,739.42	296,365.16	1,580,104.58	1,247,977.00	442,968.00	1,690,945.00	7.0%
Clerical, Technical and Office Salaries		2400	4,958,960.45	440,863.00	5,399,823.45	5,277,341.00	492,696.00	5,770,037.00	6.9%
Other Classified Salaries		2900	1,116,035.31	1,176,749.03	2,292,784.34	1,125,295.00	370,218.00	1,495,513.00	-34.8%
TOTAL, CLASSIFIED SALARIES			10,517,970.98	7,951,671.34	18,469,642.32	10,759,452.00	7,333,878.00	18,093,330.00	-2.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	8,711,280.89	8,968,138.39	17,679,419.28	9,536,018.00	9,666,657.00	19,202,675.00	8.6%
PERS		3201-3202	2,129,547.10	1,520,561.97	3,650,109.07	2,598,927.00	1,766,624.00	4,365,551.00	19.6%
OASDI/Medicare/Alternative		3301-3302	1,628,220.68	845,859.78	2,474,080.46	1,714,893.00	868,580.00	2,583,473.00	4.4%
Health and Welfare Benefits		3401-3402	5,202,152.95	2,094,040.01	7,296,192.96	6,225,811.00	2,917,299.00	9,143,110.00	25.3%
Unemployment Insurance		3501-3502	34,651.84	13,773.93	48,425.77	47,893.50	1,172,020.00	1,219,913.50	2419.1%
Workers' Compensation		3601-3602	1,538,131.83	554,018.10	2,092,149.93	1,609,721.00	592,205.00	2,201,926.00	5.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	1,563,927.00	254,047.00	1,817,974.00	New
OPEB, Active Employees		3751-3752	1,561,311.24	504,626.71	2,065,937.95	0.00	0.00	0.00	-100.0%
Other Employee Benefits		3901-3902	406,543.07	195,178.66	601,721.73	406,937.00	175,023.00	581,960.00	-3.3%
TOTAL, EMPLOYEE BENEFITS			21,211,839.60	14,696,197.55	35,908,037.15	23,704,127.50	17,412,455.00	41,116,582.50	14.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,297,569.30	146,822.78	1,444,392.08	1,300,000.00	70,000.00	1,370,000.00	-5.2%
Books and Other Reference Materials		4200	23,725.47	298,305.23	322,030.70	4,495.00	10,118.00	14,613.00	-95.5%
Materials and Supplies		4300	520,468.19	3,603,903.00	4,124,371.19	962,330.98	1,656,736.00	2,619,066.98	-36.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	110,610.17	251,547.03	362,157.20	844,040.00	1,043,643.00	1,887,683.00	421.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,952,373.13	4,300,578.04	6,252,951.17	3,110,865.98	2,780,497.00	5,891,362.98	-5.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	148,702.44	57,185.65	205,888.09	59,094.00	162,599.11	221,693.11	7.7%
Dues and Memberships		5300	73,047.15	2,108.35	75,155.50	49,912.00	2,177.00	52,089.00	-30.7%
Insurance		5400 - 5450	1,172,985.95	0.00	1,172,985.95	1,383,430.00	0.00	1,383,430.00	17.9%
Operations and Housekeeping Services		5500	2,340,567.84	0.00	2,340,567.84	2,432,563.00	0.00	2,432,563.00	3.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	250,360.39	1,311,663.36	1,562,023.75	465,054.00	1,407,147.00	1,872,201.00	19.9%
Transfers of Direct Costs		5710	(78,523.31)	78,523.31	0.00	(3,999.00)	3,999.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(4,446.67)	0.00	(4,446.67)	(8,900.00)	0.00	(8,900.00)	100.1%
Professional/Consulting Services and Operating Expenditures		5800	3,475,909.34	17,300,237.73	20,776,147.07	3,405,067.00	18,666,116.38	22,071,183.38	6.2%
Communications		5900	534,049.26	379,802.61	913,851.87	352,724.00	8,254.00	360,978.00	-60.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,912,652.39	19,129,521.01	27,042,173.40	8,134,945.00	20,250,292.49	28,385,237.49	5.0%

			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	88,555.60	88,555.60	0.00	50,000.00	50,000.00	-43.5%
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	300,210.24	300,210.24	0.00	156,328.00	156,328.00	-47.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	9,458.26	9,458.26	0.00	10,000.00	10,000.00	5.7%
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			0.00	398,224.10	398,224.10	0.00	216,328.00	216,328.00	-45.7%
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	0.00	1,466,806.95	1,466,806.95	0.00	1,224,736.00	1,224,736.00	-16.5%
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	30 0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	1,466,806.95	1,466,806.95	0.00	1,224,736.00	1,224,736.00	-16.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(307,548.22)	307,548.22	0.00	(246,273.10)	246,273.10	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(264,563.45)	0.00	(264,563.45)	(257,204.70)	0.00	(257,204.70)	-2.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(572,111.67)	307,548.22	(264,563.45)	(503,477.80)	246,273.10	(257,204.70)	-2.8%
TOTAL, EXPENDITURES			96,479,500.37	63,957,540.23	160,437,040.60	101,283,864.68	66,607,575.18	167,891,439.86	4.6%

			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	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	750,000.00	34,525.20	784,525.20	500,000.00	145,951.00	645,951.00	-17.7%
(a) TOTAL, INTERFUND TRANSFERS IN			750,000.00	34,525.20	784,525.20	500,000.00	145,951.00	645,951.00	-17.7%
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	85,691.00	35,356.78	121,047.78	85,691.00	33,959.00	119,650.00	-1.2%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,085,691.00	35,356.78	1,121,047.78	85,691.00	1,033,959.00	1,119,650.00	-0.1%
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	724.87	3724.87	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	724.87	724.87	0.00	0.00	0.00	-100.0%
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	(26,256,239.90)	26,256,239.90	0.00	(30,017,585.57)	30,017,585.57	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			(26,256,239.90)	26,256,239.90	0.00	(30,017,585.57)	30,017,585.57	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(26,591,930.90)	26,256,133.19	(335,797.71)	(29,603,276.57)	29,129,577.57	(473,699.00)	41.1%

			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							
A. REVENUES									
1) LCFF Sources		8010-8099	117,213,023.96	6,591,588.77	123,804,612.73	122,672,648.00	6,480,927.02	129,153,575.02	4.3%
2) Federal Revenue		8100-8299	0.00	10,095,399.76	10,095,399.76	0.00	3,954,196.95	3,954,196.95	-60.8%
3) Other State Revenue		8300-8599	2,541,789.45	14,332,800.11	16,874,589.56	2,308,974.00	13,608,449.64	15,917,423.64	-5.7%
4) Other Local Revenue		8600-8799	4,829,221.14	13,595,223.13	18,424,444.27	4,880,829.00	11,422,603.00	16,303,432.00	-11.5%
5) TOTAL, REVENUES			124,584,034.55	44,615,011.77	169,199,046.32	129,862,451.00	35,466,176.61	165,328,627.61	-2.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		62,289,451.05	43,898,492.22	106,187,943.27	64,431,409.48	49,641,394.08	114,072,803.56	7.4%
2) Instruction - Related Services	2000-2999		13,119,477.35	4,252,708.51	17,372,185.86	13,480,054.00	3,489,250.00	16,969,304.00	-2.3%
3) Pupil Services	3000-3999		6,049,094.16	7,096,186.70	13,145,280.86	6,080,064.00	5,918,339.00	11,998,403.00	-8.7%
4) Ancillary Services	4000-4999		243.99	17,673.81	17,917.80	0.00	0.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	662,318.17	662,318.17	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		8,394,837.30	601,964.01	8,996,801.31	10,049,341.20	680,346.10	10,729,687.30	19.3%
8) Plant Services	8000-8999		6,626,396.52	5,961,389.86	12,587,786.38	7,242,996.00	5,653,510.00	12,896,506.00	2.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	1,466,806.95	1,466,806.95	0.00	1,224,736.00	1,224,736.00	-16.5%
10) TOTAL, EXPENDITURES			96,479,500.37	63,957,540.23	160,437,040.60	101,283,864.68	66,607,575.18	167,891,439.86	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			28,104,534.18	(19,342,528.46)	8,762,005.72	28,578,586.32	(31,141,398.57)	(2,562,812.25)	-129.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	750,000.00	34,525.20	784,525.20	500,000.00	145,951.00	645,951.00	-17.7%
b) Transfers Out		7600-7629	1,085,691.00	35,356.78	1,121,047.78	85,691.00	1,033,959.00	1,119,650.00	-0.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	724.87	724.87	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(26,256,239.90)	26,256,239.90	0.00	(30,017,585.57)	30,017,585.57	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,591,930.90)	26,256,133.19	(335,797.71)	(29,603,276.57)	29,129,577.57	(473,699.00)	41.1%

			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							
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,512,603.28	6,913,604.73	8,426,208.01	(1,024,690.25)	(2,011,821.00)	(3,036,511.25)	-136.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	36,265,926.26	15,541,852.46	51,807,778.72	37,778,529.54	22,455,457.19	60,233,986.73	16.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,265,926.26	15,541,852.46	51,807,778.72	37,778,529.54	22,455,457.19	60,233,986.73	16.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,265,926.26	15,541,852.46	51,807,778.72	37,778,529.54	22,455,457.19	60,233,986.73	16.3%
2) Ending Balance, June 30 (E + F1e)			37,778,529.54	22,455,457.19	60,233,986.73	36,753,839.29	20,443,636.19	57,197,475.48	-5.0%
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	1,202,421.91	46,497.66	1,248,919.57	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	22,412,825.71	22,412,825.71	0.00	21,449,305.19	21,449,305.19	-4.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	8,327,300.00	0.00	8,327,300.00	8,550,890.00	0.00	8,550,890.00	2.7%
Additional Reserve (Board Policy)	0000	9760	4,846,743.00		4,846,743.00				
SMETA settlement (2021-22)	0000	9760	3,480,557.00		3,480,557.00				
Additional Serve (Board Policy)	0000	9760				5,070,333.00		5,070,333.00	
SMETA settlement (2021-22)	0000	9760				3,480,557.00		3,480,557.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	23,367,064.63	0.00	23,367,064.63	23,097,616.32	0.00	23,097,616.32	-1.2%
Vacation	0000	9780	500,000.00		500,000.00				
One Month Payroll	0000	9780	10,437,700.00		10,437,700.00				
Set Aside for Mold Insurance	0000	9780	291,595.00		291,595.00				
Set Aside for P & L Deduction	0000	9780	500,000.00		500,000.00				
Supplement C/O 2020-21	0000	9780	187,660.00		187,660.00				
Delay from 2019-20 allocation due to C(0000	9780	9,535,568.18		9,535,568.18				
Vacation	0000	9780				500,000.00		500,000.00	
One Month Payroll	0000	9780			35	10,698,643.00		10,698,643.00	

			2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
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)	
Set Aside Mold Insurance	0000	9780				291,595.00		291,595.00	
Set Aside P&L Deductable	0000	9780				500,000.00		500,000.00	
Delay for 2019-20 allocation due to COV	0000	9780				9,192,836.87		9,192,836.87	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,846,743.00	0.00	4,846,743.00	5,070,333.00	0.00	5,070,333.00	4.6%
Unassigned/Unappropriated Amount		9790	0.00	(3,866.18)	(3,866.18)	(0.03)	(1,005,669.00)	(1,005,669.03)	25912.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
3312	Special Ed: IDEA Local Assistance, Part B, Sec 611, Early Intervening Services	\$40,294.14	340,294.14
3318	Special Ed: IDEA Part B, Sec 619, Preschool Grants Early Intervening Services	11,602.25	11,602.25
6300	Lottery: Instructional Materials	1,189,791.10	1,220,900.98
7311	Classified School Employee Professional Development Block Grant	40,154.88	40,154.88
7425	Expanded Learning Opportunities (ELO) Grant	3,211,910.96	3,212,334.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	342,149.00	342,149.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 15100)	4,461,731.65	3,152,315.65
8210	Student Activity Funds	27,806.61	27,806.61
9010	Other Restricted Local	12,787,385.12	13,101,747.68
Total, Restricted Balance		<u>22,412,825.71</u>	<u>21,449,305.19</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	170,601.47	94,654.00	-44.5%
3) Other State Revenue		8300-8599	2,611,503.35	2,585,656.00	-1.0%
4) Other Local Revenue		8600-8799	74,364.34	60,825.00	-18.2%
5) TOTAL, REVENUES			2,856,469.16	2,741,135.00	-4.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	127,300.62	125,901.00	-1.1%
2) Classified Salaries		2000-2999	1,564,497.16	1,176,135.00	-24.8%
3) Employee Benefits		3000-3999	804,324.33	807,814.00	0.4%
4) Books and Supplies		4000-4999	53,694.07	77,809.00	44.9%
5) Services and Other Operating Expenditures		5000-5999	101,664.64	333,049.50	227.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	137,359.10	159,601.50	16.2%
9) TOTAL, EXPENDITURES			2,788,839.92	2,680,310.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			67,629.24	60,825.00	-10.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,828.98	0.00	-100.0%
b) Transfers Out		7600-7629	34,525.20	222,023.50	543.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(23,696.22)	(222,023.50)	837.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			43,933.02	(161,198.50)	-466.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,129,525.29	1,173,458.31	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,129,525.29	1,173,458.31	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,129,525.29	1,173,458.31	3.9%
2) Ending Balance, June 30 (E + F1e)			1,173,458.31	1,012,259.81	-13.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	2,827.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	864,686.04	689,487.54	-20.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	305,945.27	322,772.27	5.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	975,102.59		
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	520,941.10		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6.30		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	2,827.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,498,876.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	27,210.03		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	298,208.65		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			325,418.68		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,173,458.31		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	170,601.47	94,654.00	-44.5%
TOTAL, FEDERAL REVENUE			170,601.47	94,654.00	-44.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,599,584.35	2,585,656.00	-0.5%
All Other State Revenue	All Other	8590	11,919.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,611,503.35	2,585,656.00	-1.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	13,590.30	15,442.00	13.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	15,552.00	0.00	-100.0%
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	45,222.04	45,383.00	0.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			74,364.34	60,825.00	-18.2%
TOTAL, REVENUES			2,856,469.16	2,741,135.00	-4.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	700.00	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	126,600.62	125,901.00	-0.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			127,300.62	125,901.00	-1.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,175,240.23	931,993.00	-20.7%
Classified Support Salaries		2200	66,465.64	57,748.00	-13.1%
Classified Supervisors' and Administrators' Salaries		2300	124,025.67	27,060.00	-78.2%
Clerical, Technical and Office Salaries		2400	126,232.75	86,709.00	-31.3%
Other Classified Salaries		2900	72,532.87	72,625.00	0.1%
TOTAL, CLASSIFIED SALARIES			1,564,497.16	1,176,135.00	-24.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	32,422.73	21,303.00	-34.3%
PERS		3201-3202	320,101.40	344,972.00	7.8%
OASDI/Medicare/Alternative		3301-3302	121,829.63	120,346.00	-1.2%
Health and Welfare Benefits		3401-3402	233,925.13	206,297.00	-11.8%
Unemployment Insurance		3501-3502	948.14	20,618.00	2074.6%
Workers' Compensation		3601-3602	40,276.19	39,920.00	-0.9%
OPEB, Allocated		3701-3702	0.00	38,719.00	New
OPEB, Active Employees		3751-3752	40,454.06	0.00	-100.0%
Other Employee Benefits		3901-3902	14,367.05	15,639.00	8.9%
TOTAL, EMPLOYEE BENEFITS			804,324.33	807,814.00	0.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	53,159.17	73,771.00	38.8%
Noncapitalized Equipment		4400	534.90	4,038.00	654.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			53,694.07	77,809.00	44.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,456.00	3,439.00	136.2%
Dues and Memberships		5300	1,137.40	1,887.00	65.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	27,902.81	35,942.00	28.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,733.81	7,430.00	99.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	223.50	1,400.00	526.4%
Professional/Consulting Services and Operating Expenditures		5800	66,186.22	281,517.50	325.3%
Communications		5900	1,024.90	1,434.00	39.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			101,664.64	333,049.50	227.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	137,359.10	159,601.50	16.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			137,359.10	159,601.50	16.2%
TOTAL, EXPENDITURES			2,788,839.92	2,680,310.00	-3.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	10,828.98	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			10,828.98	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	34,525.20	222,023.50	543.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			34,525.20	222,023.50	543.1%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(23,696.22)	(222,023.50)	837.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	170,601.47	94,654.00	-44.5%
3) Other State Revenue		8300-8599	2,611,503.35	2,585,656.00	-1.0%
4) Other Local Revenue		8600-8799	74,364.34	60,825.00	-18.2%
5) TOTAL, REVENUES			2,856,469.16	2,741,135.00	-4.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,970,859.11	1,965,968.50	-0.2%
2) Instruction - Related Services	2000-2999		551,858.22	411,559.00	-25.4%
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		137,359.10	159,601.50	16.2%
8) Plant Services	8000-8999		128,763.49	143,181.00	11.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,788,839.92	2,680,310.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			67,629.24	60,825.00	-10.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,828.98	0.00	-100.0%
b) Transfers Out		7600-7629	34,525.20	222,023.50	543.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(23,696.22)	(222,023.50)	837.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			43,933.02	(161,198.50)	-466.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,129,525.29	1,173,458.31	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,129,525.29	1,173,458.31	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,129,525.29	1,173,458.31	3.9%
2) Ending Balance, June 30 (E + F1e)			1,173,458.31	1,012,259.81	-13.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	2,827.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	864,686.04	689,487.54	-20.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	305,945.27	322,772.27	5.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
5058	Child Development: Coronavirus Response and Relief Supple	76,072.50	0.00
6130	Child Development: Center-Based Reserve Account	89,075.61	90,517.61
9010	Other Restricted Local	699,537.93	598,969.93
Total, Restricted Balance		864,686.04	689,487.54

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,720,848.45	1,960,643.00	-27.9%
3) Other State Revenue		8300-8599	362,512.73	123,000.00	-66.1%
4) Other Local Revenue		8600-8799	102,850.24	824,000.00	701.2%
5) TOTAL, REVENUES			3,186,211.42	2,907,643.00	-8.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,065,919.60	1,091,080.00	2.4%
3) Employee Benefits		3000-3999	432,426.89	483,418.00	11.8%
4) Books and Supplies		4000-4999	968,127.69	1,426,500.00	47.3%
5) Services and Other Operating Expenditures		5000-5999	92,194.48	135,210.00	46.7%
6) Capital Outlay		6000-6999	155,162.90	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	127,204.35	97,603.20	-23.3%
9) TOTAL, EXPENDITURES			2,841,035.91	3,233,811.20	13.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			345,175.51	(326,168.20)	-194.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			345,175.51	(326,168.20)	-194.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,968,423.76	2,313,599.27	17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,968,423.76	2,313,599.27	17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,968,423.76	2,313,599.27	17.5%
2) Ending Balance, June 30 (E + F1e)			2,313,599.27	1,987,431.07	-14.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	54,020.71	0.00	-100.0%
Prepaid Items		9713	365.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,405,740.13	896,221.68	-36.2%
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	853,473.43	1,091,209.39	27.9%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	414,318.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,354,379.54		
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	912,465.52		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,056.00		
6) Stores		9320	54,020.71		
7) Prepaid Expenditures		9330	365.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,736,605.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	80,215.24		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	127,205.37		
4) Current Loans		9640			
5) Unearned Revenue		9650	215,585.31		
6) TOTAL, LIABILITIES			423,005.92		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,313,599.27		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,499,778.91	1,735,000.00	-30.6%
Donated Food Commodities		8221	221,069.54	225,643.00	2.1%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,720,848.45	1,960,643.00	-27.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	362,512.73	123,000.00	-66.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			362,512.73	123,000.00	-66.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	18,132.20	772,000.00	4157.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,718.04	12,000.00	154.3%
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	80,000.00	40,000.00	-50.0%
TOTAL, OTHER LOCAL REVENUE			102,850.24	824,000.00	701.2%
TOTAL, REVENUES			3,186,211.42	2,907,643.00	-8.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	711,865.28	745,413.00	4.7%
Classified Supervisors' and Administrators' Salaries		2300	298,566.25	287,146.00	-3.8%
Clerical, Technical and Office Salaries		2400	55,488.07	58,521.00	5.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,065,919.60	1,091,080.00	2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	179,226.65	212,170.00	18.4%
OASDI/Medicare/Alternative		3301-3302	80,344.22	85,759.00	6.7%
Health and Welfare Benefits		3401-3402	93,927.94	89,684.00	-4.5%
Unemployment Insurance		3501-3502	600.94	13,789.00	2194.6%
Workers' Compensation		3601-3602	26,010.01	26,695.00	2.6%
OPEB, Allocated		3701-3702	0.00	26,824.00	New
OPEB, Active Employees		3751-3752	26,183.84	0.00	-100.0%
Other Employee Benefits		3901-3902	26,133.29	28,497.00	9.0%
TOTAL, EMPLOYEE BENEFITS			432,426.89	483,418.00	11.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,043.93	25,500.00	182.0%
Noncapitalized Equipment		4400	1,124.84	15,000.00	1233.5%
Food		4700	957,958.92	1,386,000.00	44.7%
TOTAL, BOOKS AND SUPPLIES			968,127.69	1,426,500.00	47.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,584.15	5,960.00	276.2%
Dues and Memberships		5300	10,847.50	12,000.00	10.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,814.94	5,500.00	-19.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	41,035.00	40,000.00	-2.5%
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	31,268.54	63,900.00	104.4%
Communications		5900	644.35	2,850.00	342.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			92,194.48	135,210.00	46.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	7,750.00	0.00	-100.0%
Equipment		6400	147,412.90	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			155,162.90	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	127,204.35	97,603.20	-23.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			127,204.35	97,603.20	-23.3%
TOTAL, EXPENDITURES			2,841,035.91	3,233,811.20	13.8%

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

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,720,848.45	1,960,643.00	-27.9%
3) Other State Revenue		8300-8599	362,512.73	123,000.00	-66.1%
4) Other Local Revenue		8600-8799	102,850.24	824,000.00	701.2%
5) TOTAL, REVENUES			3,186,211.42	2,907,643.00	-8.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,699,266.62	3,130,708.00	16.0%
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		127,204.35	97,603.20	-23.3%
8) Plant Services	8000-8999		14,564.94	5,500.00	-62.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,841,035.91	3,233,811.20	13.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			345,175.51	(326,168.20)	-194.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			345,175.51	(326,168.20)	-194.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,968,423.76	2,313,599.27	17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,968,423.76	2,313,599.27	17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,968,423.76	2,313,599.27	17.5%
2) Ending Balance, June 30 (E + F1e)			2,313,599.27	1,987,431.07	-14.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	54,020.71	0.00	-100.0%
Prepaid Items		9713	365.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,405,740.13	896,221.68	-36.2%
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	853,473.43	1,091,209.39	27.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	1,405,740.13	896,221.68
Total, Restricted Balance		1,405,740.13	896,221.68

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,502.86	80,000.00	32.2%
5) TOTAL, REVENUES			60,502.86	80,000.00	32.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	466,010.00	New
6) Capital Outlay		6000-6999	4,640.00	33,980.00	632.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,640.00	499,990.00	10675.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			55,862.86	(419,990.00)	-851.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	1,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,000,000.00	1,000,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,055,862.86	580,010.00	-45.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,009,425.03	6,065,287.89	21.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,009,425.03	6,065,287.89	21.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,009,425.03	6,065,287.89	21.1%
2) Ending Balance, June 30 (E + F1e)			6,065,287.89	6,645,297.89	9.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	6,065,287.89	6,645,297.89	9.6%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,056,171.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	12,596.53		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,000,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,068,767.89		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,480.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,480.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,065,287.89		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	60,502.86	80,000.00	32.2%
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			60,502.86	80,000.00	32.2%
TOTAL, REVENUES			60,502.86	80,000.00	32.2%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	460,409.00	New
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	5,601.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	466,010.00	New
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,640.00	33,980.00	632.3%
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			4,640.00	33,980.00	632.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,640.00	499,990.00	10675.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,000,000.00	1,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	1,000,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,000,000.00	1,000,000.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,502.86	80,000.00	32.2%
5) TOTAL, REVENUES			60,502.86	80,000.00	32.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,640.00	499,990.00	10675.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,640.00	499,990.00	10675.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			55,862.86	(419,990.00)	-851.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	1,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,000,000.00	1,000,000.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,055,862.86	580,010.00	-45.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,009,425.03	6,065,287.89	21.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,009,425.03	6,065,287.89	21.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,009,425.03	6,065,287.89	21.1%
2) Ending Balance, June 30 (E + F1e)			6,065,287.89	6,645,297.89	9.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	6,065,287.89	6,645,297.89	9.6%
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,366.67	12,928.00	54.5%
5) TOTAL, REVENUES			8,366.67	12,928.00	54.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,366.67	12,928.00	54.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	85,691.00	85,691.00	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			85,691.00	85,691.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			94,057.67	98,619.00	4.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	692,489.28	786,546.95	13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			692,489.28	786,546.95	13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			692,489.28	786,546.95	13.6%
2) Ending Balance, June 30 (E + F1e)			786,546.95	885,165.95	12.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	786,546.95	885,165.95	12.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	699,114.23		
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	1,741.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	85,691.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			786,546.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			786,546.95		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,366.67	12,928.00	54.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,366.67	12,928.00	54.5%
TOTAL, REVENUES			8,366.67	12,928.00	54.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	85,691.00	85,691.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			85,691.00	85,691.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			85,691.00	85,691.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,366.67	12,928.00	54.5%
5) TOTAL, REVENUES			8,366.67	12,928.00	54.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,366.67	12,928.00	54.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	85,691.00	85,691.00	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			85,691.00	85,691.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			94,057.67	98,619.00	4.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	692,489.28	786,546.95	13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			692,489.28	786,546.95	13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			692,489.28	786,546.95	13.6%
2) Ending Balance, June 30 (E + F1e)			786,546.95	885,165.95	12.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	786,546.95	885,165.95	12.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	584,412.16	500,000.00	-14.4%
5) TOTAL, REVENUES			584,412.16	500,000.00	-14.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	667,667.00	619,218.00	-7.3%
3) Employee Benefits		3000-3999	228,256.29	290,459.00	27.3%
4) Books and Supplies		4000-4999	284,669.21	10,500.00	-96.3%
5) Services and Other Operating Expenditures		5000-5999	749,305.96	51,210.00	-93.2%
6) Capital Outlay		6000-6999	33,937,223.95	48,428,613.00	42.7%
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			35,867,122.41	49,400,000.00	37.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(35,282,710.25)	(48,900,000.00)	38.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	145,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			145,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			109,717,289.75	(48,900,000.00)	-144.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,444,227.75	139,903,132.50	359.5%
b) Audit Adjustments		9793	(258,385.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			30,185,842.75	139,903,132.50	363.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,185,842.75	139,903,132.50	363.5%
2) Ending Balance, June 30 (E + F1e)			139,903,132.50	91,003,132.50	-35.0%
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	139,903,132.50	91,025,171.50	-34.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(22,039.00)	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	141,530,918.98		
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	368,331.11		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	345,367.75		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			142,244,617.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,334,230.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7,255.19		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,341,485.34		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			139,903,132.50		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	578,483.50	500,000.00	-13.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,928.66	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			584,412.16	500,000.00	-14.4%
TOTAL, REVENUES			584,412.16	500,000.00	-14.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	469,704.13	457,560.00	-2.6%
Clerical, Technical and Office Salaries		2400	197,962.87	161,658.00	-18.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			667,667.00	619,218.00	-7.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	100,086.69	141,864.00	41.7%
OASDI/Medicare/Alternative		3301-3302	39,608.46	47,495.00	19.9%
Health and Welfare Benefits		3401-3402	60,045.15	62,637.00	4.3%
Unemployment Insurance		3501-3502	326.32	7,636.00	2240.0%
Workers' Compensation		3601-3602	14,958.86	14,786.00	-1.2%
OPEB, Allocated		3701-3702	0.00	16,041.00	New
OPEB, Active Employees		3751-3752	13,230.81	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			228,256.29	290,459.00	27.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	62,158.28	9,000.00	-85.5%
Noncapitalized Equipment		4400	222,510.93	1,500.00	-99.3%
TOTAL, BOOKS AND SUPPLIES			284,669.21	10,500.00	-96.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	2,500.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	26,754.94	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,438.76	2,000.00	-68.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,682.11	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	708,135.19	44,040.00	-93.8%
Communications		5900	5,294.96	2,670.00	-49.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			749,305.96	51,210.00	-93.2%
CAPITAL OUTLAY					
Land		6100	2,373,658.68	1,528,800.00	-35.6%
Land Improvements		6170	53,981.88	0.00	-100.0%
Buildings and Improvements of Buildings		6200	30,418,386.76	46,536,113.00	53.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,091,196.63	363,700.00	-66.7%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			33,937,223.95	48,428,613.00	42.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			35,867,122.41	49,400,000.00	37.7%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	145,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			145,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			145,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	584,412.16	500,000.00	-14.4%
5) TOTAL, REVENUES			584,412.16	500,000.00	-14.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		35,867,122.41	49,400,000.00	37.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			35,867,122.41	49,400,000.00	37.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(35,282,710.25)	(48,900,000.00)	38.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	145,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			145,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			109,717,289.75	(48,900,000.00)	-144.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,444,227.75	139,903,132.50	359.5%
b) Audit Adjustments		9793	(258,385.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			30,185,842.75	139,903,132.50	363.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,185,842.75	139,903,132.50	363.5%
2) Ending Balance, June 30 (E + F1e)			139,903,132.50	91,003,132.50	-35.0%
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	139,903,132.50	91,025,171.50	-34.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(22,039.00)	New

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
9010	Other Restricted Local	139,903,132.50	91,025,171.50
Total, Restricted Balance		139,903,132.50	91,025,171.50

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,580,342.21	825,650.00	-47.8%
5) TOTAL, REVENUES			1,580,342.21	825,650.00	-47.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	52,800.10	114,149.00	116.2%
6) Capital Outlay		6000-6999	104,987.50	212,000.00	101.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			157,787.60	326,149.00	106.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,422,554.61	499,501.00	-64.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,422,554.61	499,501.00	-64.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,453,236.01	4,875,790.62	41.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,453,236.01	4,875,790.62	41.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,453,236.01	4,875,790.62	41.2%
2) Ending Balance, June 30 (E + F1e)			4,875,790.62	5,375,291.62	10.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,865,100.87	5,320,080.87	9.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,689.75	55,210.75	416.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,580,664.27		
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	1,360.50		
3) Accounts Receivable		9200	297,965.85		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,879,990.62		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,200.00		
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			4,200.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,875,790.62		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	53,518.54	75,650.00	41.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,526,823.67	750,000.00	-50.9%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,580,342.21	825,650.00	-47.8%
TOTAL, REVENUES			1,580,342.21	825,650.00	-47.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,064.00	68,129.00	239.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	32,729.20	46,000.00	40.5%
Communications		5900	6.90	20.00	189.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			52,800.10	114,149.00	116.2%
CAPITAL OUTLAY					
Land		6100	9,075.00	32,000.00	252.6%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	95,912.50	180,000.00	87.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	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			104,987.50	212,000.00	101.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			157,787.60	326,149.00	106.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,580,342.21	825,650.00	-47.8%
5) TOTAL, REVENUES			1,580,342.21	825,650.00	-47.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		157,787.60	326,149.00	106.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			157,787.60	326,149.00	106.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,422,554.61	499,501.00	-64.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,422,554.61	499,501.00	-64.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,453,236.01	4,875,790.62	41.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,453,236.01	4,875,790.62	41.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,453,236.01	4,875,790.62	41.2%
2) Ending Balance, June 30 (E + F1e)			4,875,790.62	5,375,291.62	10.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,865,100.87	5,320,080.87	9.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,689.75	55,210.75	416.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
9010	Other Restricted Local	4,865,100.87	5,320,080.87
Total, Restricted Balance		4,865,100.87	5,320,080.87

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	306.04	400.00	30.7%
5) TOTAL, REVENUES			306.04	400.00	30.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			306.04	400.00	30.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			306.04	400.00	30.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,330.61	25,636.65	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,330.61	25,636.65	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,330.61	25,636.65	1.2%
2) Ending Balance, June 30 (E + F1e)			25,636.65	26,036.65	1.6%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	25,636.65	26,036.65	1.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	25,572.94		
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	63.71		
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			25,636.65		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			25,636.65		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
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	306.04	400.00	30.7%
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			306.04	400.00	30.7%
TOTAL, REVENUES			306.04	400.00	30.7%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	306.04	400.00	30.7%
5) TOTAL, REVENUES			306.04	400.00	30.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			306.04	400.00	30.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			306.04	400.00	30.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,330.61	25,636.65	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,330.61	25,636.65	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,330.61	25,636.65	1.2%
2) Ending Balance, June 30 (E + F1e)			25,636.65	26,036.65	1.6%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	25,636.65	26,036.65	1.6%

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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	197,902.77	263,608.00	33.2%
5) TOTAL, REVENUES			197,902.77	263,608.00	33.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	26,970.58	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	52,571.86	40,000.00	-23.9%
6) Capital Outlay		6000-6999	154,566.04	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			234,108.48	40,000.00	-82.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(36,205.71)	223,608.00	-717.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,356.78	33,959.00	-4.0%
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			35,356.78	33,959.00	-4.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(848.93)	257,567.00	-30440.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,251,240.05	16,250,391.12	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,251,240.05	16,250,391.12	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,251,240.05	16,250,391.12	0.0%
2) Ending Balance, June 30 (E + F1e)			16,250,391.12	16,507,958.12	1.6%
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	15,531,569.45	15,531,569.45	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	718,821.67	976,388.67	35.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,318,469.73		
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	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	40,793.26		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	35,356.78		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			16,394,619.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	52,255.13		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	91,973.52		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			144,228.65		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			16,250,391.12		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	196,414.96	263,608.00	34.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,487.81	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			197,902.77	263,608.00	33.2%
TOTAL, REVENUES			197,902.77	263,608.00	33.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,853.46	0.00	-100.0%
Noncapitalized Equipment		4400	24,117.12	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			26,970.58	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	91.72	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	52,480.14	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	40,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			52,571.86	40,000.00	-23.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	148,666.04	0.00	-100.0%
Buildings and Improvements of Buildings		6200	5,900.00	0.00	-100.0%
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			154,566.04	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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			234,108.48	40,000.00	-82.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	35,356.78	33,959.00	-4.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			35,356.78	33,959.00	-4.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			35,356.78	33,959.00	-4.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	197,902.77	263,608.00	33.2%
5) TOTAL, REVENUES			197,902.77	263,608.00	33.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		234,108.48	40,000.00	-82.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			234,108.48	40,000.00	-82.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(36,205.71)	223,608.00	-717.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,356.78	33,959.00	-4.0%
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			35,356.78	33,959.00	-4.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(848.93)	257,567.00	-30440.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,251,240.05	16,250,391.12	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,251,240.05	16,250,391.12	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,251,240.05	16,250,391.12	0.0%
2) Ending Balance, June 30 (E + F1e)			16,250,391.12	16,507,958.12	1.6%
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	15,531,569.45	15,531,569.45	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	718,821.67	976,388.67	35.8%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
6230	California Clean Energy Jobs Act	54,267.78	54,267.78
9010	Other Restricted Local	15,477,301.67	15,477,301.67
Total, Restricted Balance		15,531,569.45	15,531,569.45

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	72,504.63	0.00	-100.0%
4) Other Local Revenue		8600-8799	30,043,485.63	0.00	-100.0%
5) TOTAL, REVENUES			30,115,990.26	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	18,607,133.57	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,607,133.57	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,508,856.69	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	937,222.04	0.00	-100.0%
b) Transfers Out		7600-7629	937,222.04	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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,508,856.69	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,181,371.37	30,690,228.06	60.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,181,371.37	30,690,228.06	60.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,181,371.37	30,690,228.06	60.0%
2) Ending Balance, June 30 (E + F1e)			30,690,228.06	30,690,228.06	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	30,690,228.06	30,690,228.06	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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	30,619,920.82		
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	70,307.24		
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			30,690,228.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			30,690,228.06		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	72,504.63	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			72,504.63	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	20,390,253.20	0.00	-100.0%
Unsecured Roll		8612	436,857.52	0.00	-100.0%
Prior Years' Taxes		8613	(14,541.98)	0.00	-100.0%
Supplemental Taxes		8614	657,546.29	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	171,593.09	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	8,401,777.51	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			30,043,485.63	0.00	-100.0%
TOTAL, REVENUES			30,115,990.26	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	12,361,359.05	0.00	-100.0%
Bond Interest and Other Service Charges		7434	6,245,774.52	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			18,607,133.57	0.00	-100.0%
TOTAL, EXPENDITURES			18,607,133.57	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	937,222.04	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			937,222.04	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	937,222.04	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			937,222.04	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	72,504.63	0.00	-100.0%
4) Other Local Revenue		8600-8799	30,043,485.63	0.00	-100.0%
5) TOTAL, REVENUES			30,115,990.26	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	18,607,133.57	0.00	-100.0%
10) TOTAL, EXPENDITURES			18,607,133.57	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,508,856.69	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	937,222.04	0.00	-100.0%
b) Transfers Out		7600-7629	937,222.04	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			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,508,856.69	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,181,371.37	30,690,228.06	60.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,181,371.37	30,690,228.06	60.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,181,371.37	30,690,228.06	60.0%
2) Ending Balance, June 30 (E + F1e)			30,690,228.06	30,690,228.06	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	30,690,228.06	30,690,228.06	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
9010	Other Restricted Local	30,690,228.06	30,690,228.06
Total, Restricted Balance		30,690,228.06	30,690,228.06

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	35,929.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,160,328.35	8,535,564.00	170.1%
5) TOTAL, REVENUES			3,196,257.35	8,535,564.00	167.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	382,693.38	382,693.00	0.0%
2) Classified Salaries		2000-2999	2,865,271.32	3,829,002.50	33.6%
3) Employee Benefits		3000-3999	1,452,771.37	2,041,188.50	40.5%
4) Books and Supplies		4000-4999	31,220.29	217,198.00	595.7%
5) Services and Other Operating Expenses		5000-5999	1,430,424.51	1,386,539.00	-3.1%
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			6,162,380.87	7,856,621.00	27.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,966,123.52)	678,943.00	-122.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	76,072.50	New
b) Transfers Out		7600-7629	760,828.98	500,000.00	-34.3%
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			(760,828.98)	(423,927.50)	-44.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(3,726,952.50)	255,015.50	-106.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,389,277.43	3,541,624.93	-52.1%
b) Audit Adjustments		9793	(120,700.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,268,577.43	3,541,624.93	-51.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,268,577.43	3,541,624.93	-51.3%
2) Ending Net Position, June 30 (E + F1e)			3,541,624.93	3,796,640.43	7.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	5,988.91	0.00	-100.0%
c) Unrestricted Net Position		9790	3,535,636.02	3,796,640.43	7.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,795,401.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	18,821.62		
c) in Revolving Cash Account		9130	10,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	456,309.05		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	60,328.64		
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			5,340,861.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
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
I. LIABILITIES					
1) Accounts Payable		9500	401,778.52		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	750,060.90		
4) Current Loans		9640			
5) Unearned Revenue		9650	647,396.86		
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			1,799,236.28		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			3,541,624.93		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	35,929.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			35,929.00	0.00	-100.0%
OTHER LOCAL REVENUE					
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	73,780.60	93,320.00	26.5%
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	1,342,778.77	5,360,000.00	299.2%
Other Local Revenue					
All Other Local Revenue		8699	1,743,768.98	3,082,244.00	76.8%
TOTAL, OTHER LOCAL REVENUE			3,160,328.35	8,535,564.00	170.1%
TOTAL, REVENUES			3,196,257.35	8,535,564.00	167.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
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	382,693.38	382,693.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			382,693.38	382,693.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,069,266.43	1,219,327.50	14.0%
Classified Support Salaries		2200	51,824.06	57,427.00	10.8%
Classified Supervisors' and Administrators' Salaries		2300	30,831.33	30,831.00	0.0%
Clerical, Technical and Office Salaries		2400	332,750.02	275,624.00	-17.2%
Other Classified Salaries		2900	1,380,599.48	2,245,793.00	62.7%
TOTAL, CLASSIFIED SALARIES			2,865,271.32	3,829,002.50	33.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	97,733.93	64,752.00	-33.7%
PERS		3201-3202	566,262.80	925,436.00	63.4%
OASDI/Medicare/Alternative		3301-3302	223,239.81	327,611.00	46.8%
Health and Welfare Benefits		3401-3402	361,052.71	373,250.50	3.4%
Unemployment Insurance		3501-3502	1,901.28	57,372.00	2917.5%
Workers' Compensation		3601-3602	76,249.88	111,077.00	45.7%
OPEB, Allocated		3701-3702	77,258.29	113,773.00	47.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	49,072.67	67,917.00	38.4%
TOTAL, EMPLOYEE BENEFITS			1,452,771.37	2,041,188.50	40.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	220.35	400.00	81.5%
Materials and Supplies		4300	30,465.05	184,298.00	504.9%
Noncapitalized Equipment		4400	534.89	32,500.00	5976.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			31,220.29	217,198.00	595.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,447.30	5,835.00	138.4%
Dues and Memberships		5300	1,215.60	967,291.00	79473.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	21,953.61	28,334.00	29.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,080.34	72,754.00	3397.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,405.76	2,500.00	77.8%
Professional/Consulting Services and Operating Expenditures		5800	1,399,780.18	305,478.00	-78.2%
Communications		5900	1,541.72	4,347.00	182.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,430,424.51	1,386,539.00	-3.1%
DEPRECIATION AND AMORTIZATION					
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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			6,162,380.87	7,856,621.00	27.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	76,072.50	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	76,072.50	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	760,828.98	500,000.00	-34.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			760,828.98	500,000.00	-34.3%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(760,828.98)	(423,927.50)	-44.3%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	35,929.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,160,328.35	8,535,564.00	170.1%
5) TOTAL, REVENUES			3,196,257.35	8,535,564.00	167.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		6,162,380.87	7,856,621.00	27.5%
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			6,162,380.87	7,856,621.00	27.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,966,123.52)	678,943.00	-122.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	76,072.50	New
b) Transfers Out		7600-7629	760,828.98	500,000.00	-34.3%
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			(760,828.98)	(423,927.50)	-44.3%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(3,726,952.50)	255,015.50	-106.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,389,277.43	3,541,624.93	-52.1%
b) Audit Adjustments		9793	(120,700.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,268,577.43	3,541,624.93	-51.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,268,577.43	3,541,624.93	-51.3%
2) Ending Net Position, June 30 (E + F1e)			3,541,624.93	3,796,640.43	7.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	5,988.91	0.00	-100.0%
c) Unrestricted Net Position		9790	3,535,636.02	3,796,640.43	7.4%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
9010	Other Restricted Local	5,988.91	0.00
Total, Restricted Net Position		5,988.91	0.00

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,725,450.18	3,036,093.00	11.4%
5) TOTAL, REVENUES			2,725,450.18	3,036,093.00	11.4%
B. EXPENSES					
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	1,910,008.71	1,899,000.00	-0.6%
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			1,910,008.71	1,899,000.00	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			815,441.47	1,137,093.00	39.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			815,441.47	1,137,093.00	39.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	24,602,937.94	25,418,379.41	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,602,937.94	25,418,379.41	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			24,602,937.94	25,418,379.41	3.3%
2) Ending Net Position, June 30 (E + F1e)			25,418,379.41	26,555,472.41	4.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	25,418,379.41	26,555,472.41	4.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	25,356,019.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	63,245.30		
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		9400			
10) TOTAL, ASSETS			25,419,264.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
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
I. LIABILITIES					
1) Accounts Payable		9500	663.99		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	221.10		
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			885.09		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			25,418,379.41		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	296,986.82	400,000.00	34.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,223,007.70	2,396,093.00	7.8%
Other Local Revenue					
All Other Local Revenue		8699	205,455.66	240,000.00	16.8%
TOTAL, OTHER LOCAL REVENUE			2,725,450.18	3,036,093.00	11.4%
TOTAL, REVENUES			2,725,450.18	3,036,093.00	11.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,910,008.71	1,899,000.00	-0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,910,008.71	1,899,000.00	-0.6%
TOTAL, EXPENSES			1,910,008.71	1,899,000.00	-0.6%

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

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,725,450.18	3,036,093.00	11.4%
5) TOTAL, REVENUES			2,725,450.18	3,036,093.00	11.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,910,008.71	1,899,000.00	-0.6%
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			1,910,008.71	1,899,000.00	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			815,441.47	1,137,093.00	39.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			815,441.47	1,137,093.00	39.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	24,602,937.94	25,418,379.41	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,602,937.94	25,418,379.41	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			24,602,937.94	25,418,379.41	3.3%
2) Ending Net Position, June 30 (E + F1e)			25,418,379.41	26,555,472.41	4.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	25,418,379.41	26,555,472.41	4.5%

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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	27,349.01	22,200.00	-18.8%
5) TOTAL, REVENUES			27,349.01	22,200.00	-18.8%
B. EXPENSES					
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	22,385.30	14,700.00	-34.3%
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			22,385.30	14,700.00	-34.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,963.71	7,500.00	51.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	724.87	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(724.87)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,238.84	7,500.00	76.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	139,104.94	143,343.78	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			139,104.94	143,343.78	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			139,104.94	143,343.78	3.0%
2) Ending Net Position, June 30 (E + F1e)			143,343.78	150,843.78	5.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	143,343.78	150,843.78	5.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	143,144.68		
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	334.40		
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			143,479.08		
H. DEFERRED OUTFLOWS OF RESOURCES					
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
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	135.30		
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			135.30		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			143,343.78		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,649.01	2,200.00	33.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	25,700.00	20,000.00	-22.2%
TOTAL, OTHER LOCAL REVENUE			27,349.01	22,200.00	-18.8%
TOTAL, REVENUES			27,349.01	22,200.00	-18.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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
SERVICES AND OTHER OPERATING EXPENSES					
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	135.30	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	22,250.00	14,700.00	-33.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			22,385.30	14,700.00	-34.3%
DEPRECIATION AND AMORTIZATION					
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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			22,385.30	14,700.00	-34.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	724.87	0.00	-100.0%
(d) TOTAL, USES			724.87	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			(724.87)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	27,349.01	22,200.00	-18.8%
5) TOTAL, REVENUES			27,349.01	22,200.00	-18.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		22,385.30	14,700.00	-34.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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			22,385.30	14,700.00	-34.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,963.71	7,500.00	51.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	724.87	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(724.87)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,238.84	7,500.00	76.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	139,104.94	143,343.78	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			139,104.94	143,343.78	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			139,104.94	143,343.78	3.0%
2) Ending Net Position, June 30 (E + F1e)			143,343.78	150,843.78	5.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	143,343.78	150,843.78	5.2%

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
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,153.88	11,153.88	11,153.88	10,654.45	10,654.45	10,654.45
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11,153.88	11,153.88	11,153.88	10,654.45	10,654.45	10,654.45
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	6.81	7.05	6.81	7.52	7.52	7.52
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.71	0.71	0.71			
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	7.52	7.76	7.52	7.52	7.52	7.52
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,161.40	11,161.64	11,161.40	10,661.97	10,661.97	10,661.97
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	13,724,330.00	(3,454,870.00)	10,269,460.00			10,269,460.00
Work in Progress	58,881,193.00	31,568,235.00	90,449,428.00			90,449,428.00
Total capital assets not being depreciated	72,605,523.00	28,113,365.00	100,718,888.00	0.00	0.00	100,718,888.00
Capital assets being depreciated:						
Land Improvements	33,759,564.14	4,124,304.00	37,883,868.14			37,883,868.14
Buildings	279,935,334.54	12,684,585.46	292,619,920.00			292,619,920.00
Equipment	15,997,364.00	173,811.00	16,171,175.00			16,171,175.00
Total capital assets being depreciated	329,692,262.68	16,982,700.46	346,674,963.14	0.00	0.00	346,674,963.14
Accumulated Depreciation for:						
Land Improvements	(14,925,378.00)	(2,239,068.00)	(17,164,446.00)			(17,164,446.00)
Buildings	(102,724,383.00)	(5,598,707.00)	(108,323,090.00)			(108,323,090.00)
Equipment	(7,749,786.00)	(1,207,820.00)	(8,957,606.00)			(8,957,606.00)
Total accumulated depreciation	(125,399,547.00)	(9,045,595.00)	(134,445,142.00)	0.00	0.00	(134,445,142.00)
Total capital assets being depreciated, net	204,292,715.68	7,937,105.46	212,229,821.14	0.00	0.00	212,229,821.14
Governmental activity capital assets, net	276,898,238.68	36,050,470.46	312,948,709.14	0.00	0.00	312,948,709.14
Business-Type Activities:						
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

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

FEDERAL PROGRAM NAME	Title 1, Part A Improving Basic Pgrm ESSA	ESSA School Improvement	ESSER	ESSER II	Gov Emergency Relief LLMF	CRF (LLMF)	Sp.Ed. IDEA Basic Local Assistance
FEDERAL CATALOG NUMBER	84.01		Emergency Relief				84.027
RESOURCE CODE	3010	3182	3210	3212	3215	3220	3310
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8181
LOCAL DESCRIPTION (if any)			(was fund bal)				
AWARD							
1. Prior Year Carryover	463,954.07	170,123.00					
2. a. Current Year Award	923,328.00	177,547.00	790,604.00	2,921,914.00	509,232.00	4,421,133.00	2,282,670.24
b. Transferability (ESSA)							
c. Other Adjustments			(210,512.26)			(117,345.75)	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	923,328.00	177,547.00	580,091.74	2,921,914.00	509,232.00	4,303,787.25	2,282,670.24
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,387,282.07	347,670.00	580,091.74	2,921,914.00	509,232.00	4,303,787.25	2,282,670.24
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	917,221.07	86,918.00	728,860.00	292,192.00	129,576.00	4,421,133.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	917,221.07	86,918.00	728,860.00	292,192.00	129,576.00	4,421,133.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	947,437.57	92,538.49	580,091.74	358,815.52	509,232.00	4,303,787.25	2,282,670.24
10. Non Donor-Authorized Expenditures							1,333,181.52
11. Total Expenditures (lines 9 & 10)	947,437.57	92,538.49	580,091.74	358,815.52	509,232.00	4,303,787.25	3,615,851.76
12. Amounts Included in Line 6 above for Prior Year Adjustments			(210,512.26)			(117,345.75)	
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(30,216.50)	(5,620.49)	(61,744.00)	(66,623.52)	(379,656.00)	0.00	(2,282,670.24)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	30,216.50	5,620.49	61,744.00	66,623.52	379,656.00		2,282,670.24
14. Unused Grant Award Calculation (line 4 minus line 9)	439,844.50	255,131.51	0.00	2,563,098.48	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	439,844.50	255,131.51		2,563,098.48			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	947,437.57	92,538.49	790,604.00	358,815.52	509,232.00	4,421,133.00	2,282,670.24

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

FEDERAL PROGRAM NAME	Sp.Ed. Local Assistance Private School ISPs	Local Assistance	Sp Ed IDEA Preschool Grants	Preschool Set Aside	Sp. Ed. IDEA Preschool Staff Development	Title II, Part A Supporting Effective Instruction ESSA	Title IV, Part A, Student support & Acadmc Enchrmt
FEDERAL CATALOG NUMBER	84.027	Set Aside-CEIS	84.173	CEIS	84.173A	84.367	84.424A
RESOURCE CODE	3311	3312	3315	3318	3345	4035	4127
REVENUE OBJECT	8181	8990	8182	8990	8182	8290	8290
LOCAL DESCRIPTION (if any)		from 3310					
AWARD							
1. Prior Year Carryover	0.00		77,348.31		3.50	73,357.43	25,528.08
2. a. Current Year Award	0.00				729.20	201,297.00	72,998.00
b. Transferability (ESSA)							
c. Other Adjustments		342,400.54		11,602.25			
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	342,400.54	0.00	11,602.25	729.20	201,297.00	72,998.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	0.00	342,400.54	77,348.31	11,602.25	732.70	274,654.43	98,526.08
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	(14,380.73)	342,400.54	249.71	0.00	8.37	176,436.43	18,076.08
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	(14,380.73)	342,400.54	249.71	0.00	8.37	176,436.43	18,076.08
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	2,106.40	77,348.31	0.00	732.70	101,080.16	5,670.83
10. Non Donor-Authorized Expenditures			309,022.62				
11. Total Expenditures (lines 9 & 10)	0.00	2,106.40	386,370.93	0.00	732.70	101,080.16	5,670.83
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(14,380.73)	340,294.14	(77,098.60)	0.00	(724.33)	75,356.27	12,405.25
a. Unearned Revenue						75,356.27	12,405.25
b. Accounts Payable							
c. Accounts Receivable	14,380.73		77,098.60	0.00	724.33		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	340,294.14	0.00	11,602.25	0.00	173,574.27	92,855.25
15. If Carryover is allowed, enter line 14 amount here		340,294.14				173,574.27	92,855.25
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	342,400.54	77,348.31	0.00	732.70	101,080.16	5,670.83

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

FEDERAL PROGRAM NAME	Title III, Part A English Language Acquisition ESSA	TOTAL
FEDERAL CATALOG NUMBER	84.365	
RESOURCE CODE	4203	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover	265,728.49	1,076,042.88
2. a. Current Year Award	318,833.00	12,620,285.44
b. Transferability (ESSA)		0.00
c. Other Adjustments		26,144.78
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	318,833.00	12,646,430.22
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2d, & 3)	584,561.49	13,722,473.10
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year	244,402.49	7,343,092.96
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	244,402.49	7,343,092.96
EXPENDITURES		
9. Donor-Authorized Expenditures	458,382.93	9,719,894.14
10. Non Donor-Authorized Expenditures		1,642,204.14
11. Total Expenditures (lines 9 & 10)	458,382.93	11,362,098.28
12. Amounts Included in Line 6 above for Prior Year Adjustments		(327,858.01)
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(213,980.44)	(2,704,659.19)
a. Unearned Revenue		87,761.52
b. Accounts Payable		0.00
c. Accounts Receivable	213,980.44	3,132,714.85
14. Unused Grant Award Calculation (line 4 minus line 9)	126,178.56	4,002,578.96
15. If Carryover is allowed, enter line 14 amount here	126,178.56	3,990,976.71
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	458,382.93	10,388,046.29

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

STATE PROGRAM NAME	After School Education & Safety (ASES)	TUPE Grade 6-12		TUPE: Capacity Bldg Prov	IPI	TOTAL
RESOURCE CODE	6010	6690	6690	6695	7422	
REVENUE OBJECT	8590	8590		8590	8590	
LOCAL DESCRIPTION (if any)			recon (2018-2021)	Prop 56 (6/30/2022)		
AWARD						
1. Prior Year Carryover	0.00	35,651.95				35,651.95
2. a. Current Year Award	363,358.83		121,500.00	146,117.36	1,624,390.00	2,255,366.19
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	363,358.83	0.00	121,500.00	146,117.36	1,624,390.00	2,255,366.19
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	363,358.83	35,651.95	121,500.00	146,117.36	1,624,390.00	2,291,018.14
REVENUES						
5. Unearned Revenue Deferred from Prior Year						0.00
6. Cash Received in Current Year	327,022.71	5,337.16	101,230.14	115,350.49	1,624,390.00	2,173,330.50
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	327,022.71	5,337.16	101,230.14	115,350.49	1,624,390.00	2,173,330.50
EXPENDITURES						
9. Donor-Authorized Expenditures	363,358.83	1,721.98	97,614.96	112,693.72	1,579,141.56	2,154,531.05
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	363,358.83	1,721.98	97,614.96	112,693.72	1,579,141.56	2,154,531.05
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(36,336.12)	3,615.18	3,615.18	2,656.77	45,248.44	18,799.45
a. Unearned Revenue				2,656.77	45,248.44	47,905.21
b. Accounts Payable		3,615.18	3,615.18			7,230.36
c. Accounts Receivable	36,336.12					36,336.12
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	33,929.97	23,885.04	33,423.64	45,248.44	136,487.09
15. If Carryover is allowed, enter line 14 amount here		0.00	0.00	33,423.64	45,248.44	78,672.08
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	363,358.83	1,721.98	97,614.96	112,693.72	1,579,141.56	2,154,531.05

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

LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

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

FEDERAL PROGRAM NAME	LEA Medi-Cal Billing Option	COVID (ESSER)	CRRSA-one time Stipend	TOTAL
FEDERAL CATALOG NUMBER				
RESOURCE CODE	5640	3210	5058	
REVENUE OBJECT	8290	8250	8290	
LOCAL DESCRIPTION (if any)		moved to Unearned	Fund 12	
AWARD				
1. Prior Year Restricted Ending Balance	0.00	(210,512.26)		(210,512.26)
2. a. Current Year Award	49,754.01		76,072.50	125,826.51
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	49,754.01	0.00	76,072.50	125,826.51
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	49,754.01	(210,512.26)	76,072.50	(84,685.75)
REVENUES				
5. Cash Received in Current Year	49,754.01		76,072.50	125,826.51
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	49,754.01	0.00	76,072.50	125,826.51
EXPENDITURES				
10. Donor-Authorized Expenditures	49,754.01			49,754.01
11. Non Donor-Authorized Expenditures	65,956.42			65,956.42
12. Total Expenditures (line 10 plus line 11)	115,710.43	0.00	0.00	115,710.43
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	0.00	(210,512.26)	76,072.50	(134,439.76)

2020-21 Unaudited Actuals
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STATE PROGRAM NAME	Lottery: Instructional Materials	Sp Ed AB 602	Mental Health	Classified Sch Employee PD Block	State LLMF	Low Performing Students Block	ELO
RESOURCE CODE	6300	6500	6546	7311	7420	7510	7425
REVENUE OBJECT	8560	9097	8560	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	diff is prepaid						
AWARD							
1. Prior Year Restricted Ending Balance	821,540.37	0.00	0.00	40,154.88	(34,431.77)	333,997.72	0.00
2. a. Current Year Award	861,507.37	6,591,588.77	491,401.95		851,467.00		3,212,334.00
b. Other Adjustments	(36,832.30)	56,823.00					
c. Adj Curr Yr Award (sum lines 2a & 2b)	824,675.07	6,648,411.77	491,401.95	0.00	851,467.00	0.00	3,212,334.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,646,215.44	6,648,411.77	491,401.95	40,154.88	817,035.23	333,997.72	3,212,334.00
REVENUES							
5. Cash Received in Current Year	429,740.07	6,514,906.44	245,700.91		851,467.00		3,212,334.00
6. Amounts Included in Line 5 for Prior Year Adjustments					34,431.77		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	394,935.00	133,505.33	245,701.04	0.00	(34,431.77)	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	394,935.00	133,505.33	245,701.04	0.00	(34,431.77)	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	824,675.07	6,648,411.77	491,401.95	0.00	817,035.23	0.00	3,212,334.00
EXPENDITURES							
10. Donor-Authorized Expenditures	425,314.46	6,648,411.77	491,401.95		817,035.23	333,997.72	0.00
11. Non Donor-Authorized Expenditures		19,235,580.13	212,236.55			92,257.80	
12. Total Expenditures (line 10 plus line 11)	425,314.46	25,883,991.90	703,638.50	0.00	817,035.23	426,255.52	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,220,900.98	0.00	0.00	40,154.88	0.00	0.00	3,212,334.00

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STATE PROGRAM NAME	ELO-Para	TOTAL
RESOURCE CODE	7426	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	0.00	1,161,261.20
2. a. Current Year Award	342,149.00	12,350,448.09
b. Other Adjustments		19,990.70
c. Adj Curr Yr Award (sum lines 2a & 2b)	342,149.00	12,370,438.79
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	342,149.00	13,531,699.99
REVENUES		
5. Cash Received in Current Year	342,149.00	11,596,297.42
6. Amounts Included in Line 5 for Prior Year Adjustments		34,431.77
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	739,709.60
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	739,709.60
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	342,149.00	12,336,007.02
EXPENDITURES		
10. Donor-Authorized Expenditures		8,716,161.13
11. Non Donor-Authorized Expenditures		19,540,074.48
12. Total Expenditures (line 10 plus line 11)	0.00	28,256,235.61
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	342,149.00	4,815,538.86

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LOCAL PROGRAM NAME	RRMa	ASB	Knoll Facility	Freedom Writer Training	Vending Machines	Needy Bus Pass	Measure V Parcel Tax
RESOURCE CODE	8150	8210	9001	9002	9003	9009	9010
REVENUE OBJECT	8980	8699	8699	8699	8699	8699	8621
LOCAL DESCRIPTION (if any)	dif is due to prepaid						
AWARD							
1. Prior Year Restricted Ending Balance	4,448,895.64	27,671.44	32,750.90	10,285.00	1,634.24	417.41	3,537,065.86
2. a. Current Year Award	4,700,000.00	135.17				506.00	10,626,549.08
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,700,000.00	135.17	0.00	0.00	0.00	506.00	10,626,549.08
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	9,148,895.64	27,806.61	32,750.90	10,285.00	1,634.24	923.41	14,163,614.94
REVENUES							
5. Cash Received in Current Year		135.17				506.00	10,626,549.08
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	4,700,000.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	4,700,000.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	4,700,000.00	135.17	0.00	0.00	0.00	506.00	10,626,549.08
EXPENDITURES							
10. Donor-Authorized Expenditures	4,689,713.99	0.00				537.86	8,267,176.06
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	4,689,713.99	0.00	0.00	0.00	0.00	537.86	8,267,176.06
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	4,459,181.65	27,806.61	32,750.90	10,285.00	1,634.24	385.55	5,896,438.88

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LOCAL PROGRAM NAME	GATE Jewish Foundation	Safe School	Emergency Supplies	Cal Dedicated to ED Foundation	DLL Study Descubriendo Lect	Asia Society Confucius Class	Cell Tower
RESOURCE CODE	9013	9012	9016	9024	9025	9026	9104
REVENUE OBJECT	8699		8699	8699	8699	8699	8650
LOCAL DESCRIPTION (if any)							moved to Fund 40
AWARD							
1. Prior Year Restricted Ending Balance	910.46	30,000.00	27,409.91	1,589.42	77.60	29,860.78	496,972.43
2. a. Current Year Award	0.00		3,300.00		(200.00)		47,414.68
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	3,300.00	0.00	(200.00)	0.00	47,414.68
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	910.46	30,000.00	30,709.91	1,589.42	(122.40)	29,860.78	544,387.11
REVENUES							
5. Cash Received in Current Year	0.00	0.00	3,300.00		(200.00)		47,414.68
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	3,300.00	0.00	(200.00)	0.00	47,414.68
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00				(122.40)	28,888.95	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	0.00	(122.40)	28,888.95	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	910.46	30,000.00	30,709.91	1,589.42	0.00	971.83	544,387.11

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LOCAL PROGRAM NAME	Summer Enrichment Fee Based	Outdoor Ed	PTA Funded Payroll	Other Foundation- Payroll	Sci Exploration Gilead	Philanthropic Venture	Homework/Tutor
RESOURCE CODE	9126	9128	9150	9151	9318	9333	9338
REVENUE OBJECT	8689	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	1,063.59	46,114.52	30,136.85		79,482.17	2,834.06	1,446.34
2. a. Current Year Award		(1,249.35)	1,226,736.55	134,131.07	150,000.00	3,492.94	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	(1,249.35)	1,226,736.55	134,131.07	150,000.00	3,492.94	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,063.59	44,865.17	1,256,873.40	134,131.07	229,482.17	6,327.00	1,446.34
REVENUES							
5. Cash Received in Current Year		(1,249.35)	1,226,736.55	134,131.07	150,000.00	3,492.94	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	(1,249.35)	1,226,736.55	134,131.07	150,000.00	3,492.94	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		4,852.80	1,226,736.25	134,131.07		3,938.91	1,446.34
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	4,852.80	1,226,736.25	134,131.07	0.00	3,938.91	1,446.34
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,063.59	40,012.37	30,137.15	0.00	229,482.17	2,388.09	0.00

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LOCAL PROGRAM NAME	Music	Other Site Grant	Silicon Valley Foundation	SMFC Ed Foundation	COVID Ed Partnership (SMCOE)	PIP (parent involment proj)	PIP (parent involment proj)
RESOURCE CODE	9360	9372	9376	9380	9389	9392	9393
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	2,602.81	0.00	504.00	26,888.03	15,000.00	0.00	44,161.01
2. a. Current Year Award	93.00	12,628.00	1,000.00	394,936.44		193,108.41	30,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	93.00	12,628.00	1,000.00	394,936.44	0.00	193,108.41	30,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,695.81	12,628.00	1,504.00	421,824.47	15,000.00	193,108.41	74,161.01
REVENUES							
5. Cash Received in Current Year	93.00	12,628.00	1,000.00	394,936.44	15,000.00	193,108.41	30,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	(15,000.00)	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	(15,000.00)	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	93.00	12,628.00	1,000.00	394,936.44	0.00	193,108.41	30,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures		1,029.74		277,754.36	15,000.00	193,108.41	31,943.49
11. Non Donor-Authorized Expenditures						34,525.20	
12. Total Expenditures (line 10 plus line 11)	0.00	1,029.74	0.00	277,754.36	15,000.00	227,633.61	31,943.49
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,695.81	11,598.26	1,504.00	144,070.11	0.00	0.00	42,217.52

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LOCAL PROGRAM NAME	SMCU Community Fund	CCSS- One Time	Donation	Tech Infrastructure 2015	SMCOE TUPE	Facility Use	Facility Joint Use
RESOURCE CODE	9397	9405	9424	9610	9690	9710	9711
REVENUE OBJECT	8699	8699	8699	8699		8650/8699	8650
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00	1,280,127.47	1,108,631.84	78,428.43	0.00	1,619,534.50	424,728.79
2. a. Current Year Award	106,500.00		393,216.05		7,993.76	32,198.16	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	106,500.00	0.00	393,216.05	0.00	7,993.76	32,198.16	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	106,500.00	1,280,127.47	1,501,847.89	78,428.43	7,993.76	1,651,732.66	424,728.79
REVENUES							
5. Cash Received in Current Year	106,500.00		393,216.05		7,993.76	32,198.16	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	106,500.00	0.00	393,216.05	0.00	7,993.76	32,198.16	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	106,500.00		426,188.33		7,993.76	113,550.99	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	106,500.00	0.00	426,188.33	0.00	7,993.76	113,550.99	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	1,280,127.47	1,075,659.56	78,428.43	0.00	1,538,181.67	424,728.79

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LOCAL PROGRAM NAME	Crossing Guards SM	Crossing Guards - Foster City	Crossing Guards- SM County	Flex Spending Acct	Site Reimb	MAA Medical Cal	Clearing
RESOURCE CODE	9712	9713	9714	9900	9901	9902	9905
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	28,493.17	0.00	0.00	346,744.52	39,025.50	939,082.02	0.00
2. a. Current Year Award	20,702.56	14,862.47			82,995.25	102,459.81	2,470.00
b. Other Adjustments						(65,956.42)	
c. Adj Curr Yr Award (sum lines 2a & 2b)	20,702.56	14,862.47	0.00	0.00	82,995.25	36,503.39	2,470.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	49,195.73	14,862.47	0.00	346,744.52	122,020.75	975,585.41	2,470.00
REVENUES							
5. Cash Received in Current Year	0.00	14,862.47	0.00		82,995.25	102,459.81	(111.00)
6. Amounts Included in Line 5 for Prior Year Adjustments						(65,956.42)	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	20,702.56	0.00	0.00	0.00	0.00	0.00	2,581.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	20,702.56	0.00	0.00	0.00	0.00	0.00	2,581.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	20,702.56	14,862.47	0.00	0.00	82,995.25	102,459.81	2,470.00
EXPENDITURES							
10. Donor-Authorized Expenditures	20,702.56	14,862.47			100,668.07	1,050.00	2,470.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	20,702.56	14,862.47	0.00	0.00	100,668.07	1,050.00	2,470.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	28,493.17	0.00	0.00	346,744.52	21,352.68	974,535.41	0.00

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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	14,760,570.71
2. a. Current Year Award	18,285,980.05
b. Other Adjustments	(65,956.42)
c. Adj Curr Yr Award (sum lines 2a & 2b)	18,220,023.63
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	32,980,594.34
REVENUES	
5. Cash Received in Current Year	13,577,696.49
6. Amounts Included in Line 5 for Prior Year Adjustments	(65,956.42)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	4,708,283.56
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	4,708,283.56
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	18,285,980.05
EXPENDITURES	
10. Donor-Authorized Expenditures	15,670,122.01
11. Non Donor-Authorized Expenditures	34,525.20
12. Total Expenditures (line 10 plus line 11)	15,704,647.21
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	17,310,472.33

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	71,163,768.96	301	0.00	303	71,163,768.96	305	0.00	374,587.00	307	70,789,181.96	309
2000 - Classified Salaries	18,469,642.32	311	13,205.93	313	18,456,436.39	315	239,815.64	284,463.64	317	18,171,972.75	319
3000 - Employee Benefits	35,908,037.15	321	1,331.34	323	35,906,705.81	325	105,393.35	232,441.35	327	35,674,264.46	329
4000 - Books, Supplies Equip Replace. (6500)	6,252,951.17	331	0.00	333	6,252,951.17	335	370,091.15	399,130.15	337	5,853,821.02	339
5000 - Services. . . & 7300 - Indirect Costs	26,777,609.95	341	197,335.40	343	26,580,274.55	345	11,459,581.82	11,780,143.82	347	14,800,130.73	349
TOTAL					158,360,136.88	365	TOTAL			145,289,370.92	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	57,305,406.20	375
2. Salaries of Instructional Aides Per EC 41011.	2100	4,686,746.07	380
3. STRS.			
4. PERS.	3201 & 3202	1,219,715.35	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,281,693.68	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	5,172,128.37	385
7. Unemployment Insurance.	3501 & 3502	31,466.64	390
8. Workers' Compensation Insurance.	3601 & 3602	1,458,689.33	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	1,458,261.23	
10. Other Benefits (EC 22310).	3901 & 3902	440,030.88	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		87,338,819.99	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		103,853.42	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00	396
14. TOTAL SALARIES AND BENEFITS.		87,338,819.99	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		60.11%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	60.11%
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).	145,289,370.92
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

The district manually deducted expenditures which are not included in 4a. The manual deductions are based on the instruction of reduction in this form & FCMAT.

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	327,805,101.00	9,622,869.00	337,427,970.00		18,607,134.00	318,820,836.00	26,869,023.00
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	148,758,558.00	(6,772,274.00)	141,986,284.00			141,986,284.00	
Total/Net OPEB Liability	75,186,793.00	7,243,310.00	82,430,103.00			82,430,103.00	
Compensated Absences Payable	435,733.60	53,112.40	488,846.00	47,654.00		536,500.00	
Governmental activities long-term liabilities	552,186,185.60	10,147,017.40	562,333,203.00	47,654.00	18,607,134.00	543,773,723.00	26,869,023.00
Business-Type Activities:							
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	161,558,088.38
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,477,808.71
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	398,224.10
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,121,047.78
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.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,519,271.88
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)				148,561,007.79

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)		11,161.64
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,309.96
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.)	140,740,663.72	12,609.32
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)	140,740,663.72	12,609.32
B. Required effort (Line A.2 times 90%)	126,666,597.35	11,348.39
C. Current year expenditures (Line I.E and Line II.B)	148,561,007.79	13,309.96
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
A. PRIOR YEAR DATA (2019-20 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2019-20 Actual			2020-21 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	117,033,692.08		117,033,692.08			122,259,067.67
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	11,161.64		11,161.64			11,161.40
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2019-20			Adjustments to 2020-21		
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. CURRENT YEAR GANN ADA (2020-21 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2020-21 P2 Report			2021-22 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	11,161.40		11,161.40	10,661.97		10,661.97
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			11,161.40			10,661.97
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2020-21 Actual			2021-22 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	360,568.79		360,568.79	374,996.00		374,996.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	100,224,971.78		100,224,971.78	104,340,475.00		104,340,475.00
5. Unsecured Roll Taxes (Object 8042)	4,363,871.24		4,363,871.24	4,538,426.00		4,538,426.00
6. Prior Years' Taxes (Object 8043)	(69,125.96)		(69,125.96)	0.00		0.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	2,314,448.89		2,314,448.89	3,399,186.00		3,399,186.00
12. Parcel Taxes (Object 8621)	14,399,286.97		14,399,286.97	15,024,829.00		15,024,829.00
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)	121,594,021.71	0.00	121,594,021.71	127,677,912.00	0.00	127,677,912.00
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)	121,594,021.71	0.00	121,594,021.71	127,677,912.00	0.00	127,677,912.00

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,141,281.94			1,200,349.00
OTHER EXCLUSIONS						
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)			1,141,281.94			1,200,349.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	10,053,646.00		10,053,646.00	10,053,524.00		10,053,524.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	10,053,646.00	0.00	10,053,646.00	10,053,524.00	0.00	10,053,524.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	169,199,046.32		169,199,046.32	165,328,627.61		165,328,627.61
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	640,266.99		640,266.99	612,780.00		612,780.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2020-21 Actual			2021-22 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			117,033,692.08			122,259,067.67
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0000			0.9553
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			121,399,048.79			123,486,388.55
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			121,594,021.71			127,677,912.00
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)			1,339,368.00			1,279,436.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			946,309.02			0.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,339,368.00			1,279,436.40
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])			466,959.90			479,750.34
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			122,060,981.61			128,157,662.34
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)			1,339,368.00			1,279,436.40
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			122,060,981.61			
b. State Subventions (Line D8)			1,339,368.00			
c. Less: Excluded Appropriations (Line C23)			1,141,281.94			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			122,259,067.67			

[illegible]

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) 4,990,182.63
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) 120,550,215.71

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) 4.14%

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)	5,683,270.62
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,874,332.69
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	15,400.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	5,477.36
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)	498,180.99
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)	8,076,661.66
9. Carry-Forward Adjustment (Part IV, Line F)	156,461.15
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,233,122.81

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	106,182,503.76
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	17,372,185.86
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	13,145,280.86
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	17,917.80
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	662,318.17
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,432,580.99
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	234,846.73
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)	15,456.37
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	11,535,176.37
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)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,651,480.82
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,600,709.74
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)	154,850,457.47

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)	5.22%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B19)	5.32%
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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.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>8,076,661.66</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>317,843.83</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.32%) times Part III, Line B19); zero if negative	<u>156,461.15</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.32%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.32%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>156,461.15</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>156,461.15</u>

Approved indirect cost rate: 5.32%
Highest rate used in any program: 5.32%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	899,579.92	47,857.65	5.32%
01	3182	87,864.12	4,674.37	5.32%
01	3210	550,789.73	29,302.01	5.32%
01	3212	353,051.94	5,763.58	1.63%
01	3215	483,509.31	25,722.69	5.32%
01	3312	2,000.00	106.40	5.32%
01	4035	95,974.33	5,105.83	5.32%
01	4127	5,384.38	286.45	5.32%
01	4203	449,395.03	8,987.90	2.00%
01	6010	346,056.03	17,302.80	5.00%
01	6690	1,635.00	86.98	5.32%
01	6695	107,327.35	5,366.37	5.00%
01	7420	775,764.55	41,270.68	5.32%
01	7422	1,499,406.83	79,734.73	5.32%
01	7510	404,724.19	21,531.33	5.32%
01	9010	10,898,617.52	14,448.45	0.13%
12	5025	90,542.14	4,816.84	5.32%
12	6105	2,508,992.60	132,542.26	5.28%
13	5310	2,416,024.71	120,127.65	4.97%
13	7027	140,495.71	7,024.79	5.00%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		821,540.37	821,540.37
2. State Lottery Revenue	8560	1,914,541.45		824,675.07	2,739,216.52
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,914,541.45	0.00	1,646,215.44	3,560,756.89
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		369,244.11	369,244.11
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			10.95	10.95
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			56,059.40	56,059.40
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		0.00	0.00	425,314.46	425,314.46
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	1,914,541.45	0.00	1,220,900.98	3,135,442.43
D. COMMENTS:					
Those were for online subscriptions, student booklets printing. There were considered instructional materials.					

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

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

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	2,323,974.87	1,720,072.79	10,249,316.19	7,277,011.89	12,026,018.70	0.00	1,121,656.44
B. Enter Allocation Factor(s) by Goal: (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)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	512.30	512.30	512.30	512.30	512.30		1,586.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	8.21	8.21	8.21	8.21	8.21		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	0.00	0.00	10.00	0.00	2.50		
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	520.51	520.51	530.51	520.51	523.01	0.00	1,586.00

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6			
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3						
Instructional Goals										
0001	Pre-Kindergarten	286,947.16	0.00	286,947.16	17,265.99		304,213.15			
1110	Regular Education, K–12	82,216,319.00	33,941,407.16	116,157,726.16	6,989,363.25		123,147,089.41			
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00			
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00			
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	0.00	0.00	0.00	0.00		0.00			
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	681,311.86	525,961.65	1,207,273.51	72,643.24		1,279,916.75			
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00			
5000-5999	Special Education	30,799,130.64	0.00	30,799,130.64	1,853,224.22		32,652,354.86			
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00			
Other Goals										
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	0.00	0.00	0.00	0.00	0.00				
8500	Child Care and Development Services	4,697.37	0.00	4,697.37	282.65	4,980.02				
Other Costs										
----	Food Services					50,228.24	50,228.24			
----	Enterprise					662,318.17	662,318.17			
----	Facilities Acquisition & Construction					554,429.02	554,429.02			
----	Other Outgo					2,587,854.73	2,587,854.73			
Other Funds										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						250,682.07	250,682.07	328,585.42	579,267.49
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(264,563.45)	(264,563.45)
----	Total General Fund and Charter Schools Funds Expenditures	113,988,406.03	34,718,050.88	148,706,456.91	8,996,801.32	3,854,830.16	161,558,088.39			

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
Instructional Goals													
0001	Pre-Kindergarten	258,039.21	0.00	1,081.91	26,339.74	1,356.33	0.00	0.00			129.97	0.00	286,947.16
1110	Regular Education, K-12	80,891,942.21	542,477.39	239,144.63	515.00	517,113.28	0.00	17,917.80			7,208.69	0.00	82,216,319.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	509,931.27	0.00	0.00	0.00	171,380.59	0.00	0.00			0.00	0.00	681,311.86
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	24,523,782.32	1,711,355.26	0.00	557,458.97	2,075,708.58	1,930,825.51	0.00			0.00	0.00	30,799,130.64
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	4,248.26	0.00	0.00	449.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,697.37
Total Direct Charged Costs		106,187,943.27	2,253,832.65	240,226.54	584,762.82	2,765,558.78	1,930,825.51	17,917.80	0.00	0.00	7,338.66	0.00	113,988,406.03

* 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	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	21,039,996.26	11,779,754.46	1,121,656.44	33,941,407.16
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00
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	337,182.06	188,779.59	0.00	525,961.65
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
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
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	193,197.42	57,484.65	0.00	250,682.07
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		21,570,375.74	12,026,018.70	1,121,656.44	34,718,050.88

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,438,058.35
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	15,400.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	5,918,117.35
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,889,789.06
5	Total Central Administration Costs in General Fund and Charter Schools Funds	9,261,364.76
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	113,988,406.03
2	Total Allocated Costs (from Form PCR, Column 2, Total)	34,718,050.88
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	148,706,456.91
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,651,480.82
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	2,558,668.66
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	5,210,149.48
D. Total Direct Charged and Allocated Costs (B3 + C5)		153,916,606.39
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.02%

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)	50,228.24				50,228.24
Enterprise (Objects 1000-5999, 6400, and 6500)		662,318.17			662,318.17
Facilities Acquisition & Construction (Objects 1000-6500)			554,429.02		554,429.02
Other Outgo (Objects 1000-7999)				2,587,854.73	2,587,854.73
Total Other Costs	50,228.24	662,318.17	554,429.02	2,587,854.73	3,854,830.16

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(4,446.67)	0.00	(264,563.45)				
Other Sources/Uses Detail					784,525.20	1,121,047.78		
Fund Reconciliation							1,121,474.47	1,370,962.01
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	223.50	0.00	137,359.10	0.00				
Other Sources/Uses Detail					10,828.98	34,525.20		
Fund Reconciliation							6.30	298,208.65
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	127,204.35	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,056.00	127,205.37
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,000,000.00	0.00		
Fund Reconciliation							1,000,000.00	3,480.00
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					85,691.00	0.00		
Fund Reconciliation							85,691.00	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	2,682.11	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							345,367.75	7,255.19
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					35,356.78	0.00		
Fund Reconciliation							35,356.78	91,973.52
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					937,222.04	937,222.04		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	1,405.76	0.00						
Other Sources/Uses Detail					0.00	760,828.98		
Fund Reconciliation							60,328.64	750,060.90
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	135.30	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	135.30
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	4,446.67	(4,446.67)	264,563.45	(264,563.45)	2,853,624.00	2,853,624.00	2,649,280.94	2,649,280.94

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								999
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	490,412.00	0.00	670,842.70	0.00	726,777.02	6,470,938.85		8,358,970.57
2000-2999	Classified Salaries	227,756.89	0.00	0.00	0.00	265,514.34	2,459,763.80		2,953,035.03
3000-3999	Employee Benefits	287,791.17	0.00	271,074.81	0.00	422,431.63	3,833,190.39		4,814,488.00
4000-4999	Books and Supplies	74,057.33	0.00	0.00	0.00	20,108.69	198,438.29		292,604.31
5000-5999	Services and Other Operating Expenditures	242,134.33	0.00	4,745.00	0.00	0.00	14,133,153.40		14,380,032.73
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,322,151.72	0.00	946,662.51	0.00	1,434,831.68	27,095,484.73	0.00	30,799,130.64
7310	Transfers of Indirect Costs	106.40	0.00	0.00	0.00	0.00	0.00		106.40
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	0.00							0.00
	Total Indirect Costs and PCR Allocations	106.40	0.00	0.00	0.00	0.00	0.00	0.00	106.40
	TOTAL COSTS	1,322,258.12	0.00	946,662.51	0.00	1,434,831.68	27,095,484.73	0.00	30,799,237.04
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	11,646.19		11,646.19
2000-2999	Classified Salaries	2,562.49	0.00	0.00	0.00	265,514.34	2,421,252.24		2,689,329.07
3000-3999	Employee Benefits	258.35	0.00	0.00	0.00	118,809.07	1,222,154.16		1,341,221.58
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	2,780.22	54,131.33		56,911.55
5000-5999	Services and Other Operating Expenditures	2,000.00	0.00	0.00	0.00	0.00	126,318.55		128,318.55
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	4,820.84	0.00	0.00	0.00	387,103.63	3,835,502.47	0.00	4,227,426.94
7310	Transfers of Indirect Costs	106.40	0.00	0.00	0.00	0.00	0.00		106.40
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	106.40	0.00	0.00	0.00	0.00	0.00	0.00	106.40
	TOTAL BEFORE OBJECT 8980	4,927.24	0.00	0.00	0.00	387,103.63	3,835,502.47	0.00	4,227,533.34
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								1,996,206.93
	TOTAL COSTS								2,231,326.41

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	490,412.00	0.00	670,842.70	0.00	726,777.02	6,459,292.66		8,347,324.38
2000-2999	Classified Salaries	225,194.40	0.00	0.00	0.00	0.00	38,511.56		263,705.96
3000-3999	Employee Benefits	287,532.82	0.00	271,074.81	0.00	303,622.56	2,611,036.23		3,473,266.42
4000-4999	Books and Supplies	74,057.33	0.00	0.00	0.00	17,328.47	144,306.96		235,692.76
5000-5999	Services and Other Operating Expenditures	240,134.33	0.00	4,745.00	0.00	0.00	14,006,834.85		14,251,714.18
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	1,317,330.88	0.00	946,662.51	0.00	1,047,728.05	23,259,982.26	0.00	26,571,703.70
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00							0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,317,330.88	0.00	946,662.51	0.00	1,047,728.05	23,259,982.26	0.00	26,571,703.70
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1,996,206.93
	TOTAL COSTS								28,567,910.63
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	47,238.11	0.00	95,521.25	0.00	0.00	178,148.96		320,908.32
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	264.00		264.00
3000-3999	Employee Benefits	15,090.97	0.00	28,737.13	0.00	0.00	53,260.12		97,088.22
4000-4999	Books and Supplies	37,746.54	0.00	0.00	0.00	0.00	0.00		37,746.54
5000-5999	Services and Other Operating Expenditures	443.30	0.00	660.00	0.00	0.00	102,371.82		103,475.12
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	100,518.92	0.00	124,918.38	0.00	0.00	334,044.90	0.00	559,482.20
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	100,518.92	0.00	124,918.38	0.00	0.00	334,044.90	0.00	559,482.20
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1,996,206.93
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)								19,447,816.68
	TOTAL COSTS								22,003,505.81

* 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	25,089,875.25	
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)	25,089,875.25	0.00
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet	1,091.00	
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)	1,091.00	

SELPA: San Mateo County (CA)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:

	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: San Mateo County (CA)

SECTION 2

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

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

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

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
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: San Mateo County (CA)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2020-21	Actual Expenditures Comparison Year 2019-20	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
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	30,799,237.04		
b. Less: Expenditures paid from federal sources	2,231,326.41		
c. Expenditures paid from state and local sources	28,567,910.63	25,089,875.25	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		25,089,875.25	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	28,567,910.63	25,089,875.25	3,478,035.38

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 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	30,799,237.04		
b. Less: Expenditures paid from federal sources	2,231,326.41		
c. Expenditures paid from state and local sources	28,567,910.63	25,089,875.25	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		25,089,875.25	
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	28,567,910.63	25,089,875.25	
d. Special education unduplicated pupil count	999	1,091	
e. Per capita state and local expenditures (A2c/A2d)	28,596.51	22,997.14	5,599.37

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: San Mateo County (CA)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2020-21	Comparison Year 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	22,003,505.81	18,907,150.06	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		18,907,150.06	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	22,003,505.81	18,907,150.06	3,096,355.75

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 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	22,003,505.81	18,907,150.06	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		18,907,150.06	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	22,003,505.81	18,907,150.06	
b. Special education unduplicated pupil count	999	1,091	
c. Per capita local expenditures (B2a/B2b)	22,025.53	17,330.11	4,695.42

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.

Patrick Gaffney
Contact Name

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CBO
Title

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Email Address

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
	UNDUPLICATED PUPIL COUNT								999
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	492,722.00	0.00	705,716.00	0.00	746,270.00	7,023,231.00		8,967,939.00
2000-2999	Classified Salaries	280,227.00	0.00	0.00	0.00	340,164.00	2,857,681.00		3,478,072.00
3000-3999	Employee Benefits	337,703.00	0.00	248,981.00	0.00	472,586.00	4,053,263.00		5,112,533.00
4000-4999	Books and Supplies	26,790.00	0.00	0.00	0.00	44,450.00	636,326.00		707,566.00
5000-5999	Services and Other Operating Expenditures	270,856.00	0.00	155,210.00	0.00	7,487.11	14,586,310.00		15,019,863.11
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,408,298.00	0.00	1,109,907.00	0.00	1,610,957.11	29,156,811.00	0.00	33,285,973.11
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 COSTS	1,408,298.00	0.00	1,109,907.00	0.00	1,610,957.11	29,156,811.00	0.00	33,285,973.11
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	492,722.00	0.00	705,716.00	0.00	746,270.00	7,023,231.00		8,967,939.00
2000-2999	Classified Salaries	280,227.00	0.00	0.00	0.00	0.00	93,150.00		373,377.00
3000-3999	Employee Benefits	337,703.00	0.00	248,981.00	0.00	269,494.00	2,374,265.00		3,230,443.00
4000-4999	Books and Supplies	26,790.00	0.00	0.00	0.00	37,800.00	636,326.00		700,916.00
5000-5999	Services and Other Operating Expenditures	270,856.00	0.00	155,210.00	0.00	0.00	14,585,310.00		15,011,376.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,408,298.00	0.00	1,109,907.00	0.00	1,053,564.00	24,712,282.00	0.00	28,284,051.00
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	1,408,298.00	0.00	1,109,907.00	0.00	1,053,564.00	24,712,282.00	0.00	28,284,051.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								2,944,161.59
	TOTAL COSTS								31,228,212.59

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
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	96,228.00	0.00	0.00	202,744.00		298,972.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	30,731.00	0.00	0.00	76,365.00		107,096.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	148,010.00	0.00	0.00	40,800.00		188,810.00
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	274,969.00	0.00	0.00	319,909.00	0.00	594,878.00
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	274,969.00	0.00	0.00	319,909.00	0.00	594,878.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								2,944,161.59
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)								21,808,579.98
	TOTAL COSTS								25,347,619.57

* 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
	UNDUPLICATED PUPIL COUNT								999
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	490,412.00	0.00	670,842.70	0.00	726,777.02	6,470,938.85		8,358,970.57
2000-2999	Classified Salaries	227,756.89	0.00	0.00	0.00	265,514.34	2,459,763.80		2,953,035.03
3000-3999	Employee Benefits	287,791.17	0.00	271,074.81	0.00	422,431.63	3,833,190.39		4,814,488.00
4000-4999	Books and Supplies	74,057.33	0.00	0.00	0.00	20,108.69	198,438.29		292,604.31
5000-5999	Services and Other Operating Expenditures	242,134.33	0.00	4,745.00	0.00	0.00	14,133,153.40		14,380,032.73
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,322,151.72	0.00	946,662.51	0.00	1,434,831.68	27,095,484.73	0.00	30,799,130.64
7310	Transfers of Indirect Costs	106.40	0.00	0.00	0.00	0.00	0.00		106.40
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)	0.00							0.00
	Total Indirect Costs	106.40	0.00	0.00	0.00	0.00	0.00	0.00	106.40
	TOTAL COSTS	1,322,258.12	0.00	946,662.51	0.00	1,434,831.68	27,095,484.73	0.00	30,799,237.04
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	11,646.19		11,646.19
2000-2999	Classified Salaries	2,562.49	0.00	0.00	0.00	265,514.34	2,421,252.24		2,689,329.07
3000-3999	Employee Benefits	258.35	0.00	0.00	0.00	118,809.07	1,222,154.16		1,341,221.58
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	2,780.22	54,131.33		56,911.55
5000-5999	Services and Other Operating Expenditures	2,000.00	0.00	0.00	0.00	0.00	126,318.55		128,318.55
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	4,820.84	0.00	0.00	0.00	387,103.63	3,835,502.47	0.00	4,227,426.94
7310	Transfers of Indirect Costs	106.40	0.00	0.00	0.00	0.00	0.00		106.40
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	106.40	0.00	0.00	0.00	0.00	0.00	0.00	106.40
	TOTAL BEFORE OBJECT 8980	4,927.24	0.00	0.00	0.00	387,103.63	3,835,502.47	0.00	4,227,533.34
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								1,996,206.93
	TOTAL COSTS								2,231,326.41

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	490,412.00	0.00	670,842.70	0.00	726,777.02	6,459,292.66		8,347,324.38
2000-2999	Classified Salaries	225,194.40	0.00	0.00	0.00	0.00	38,511.56		263,705.96
3000-3999	Employee Benefits	287,532.82	0.00	271,074.81	0.00	303,622.56	2,611,036.23		3,473,266.42
4000-4999	Books and Supplies	74,057.33	0.00	0.00	0.00	17,328.47	144,306.96		235,692.76
5000-5999	Services and Other Operating Expenditures	240,134.33	0.00	4,745.00	0.00	0.00	14,006,834.85		14,251,714.18
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	1,317,330.88	0.00	946,662.51	0.00	1,047,728.05	23,259,982.26	0.00	26,571,703.70
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,317,330.88	0.00	946,662.51	0.00	1,047,728.05	23,259,982.26	0.00	26,571,703.70
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1,996,206.93
	TOTAL COSTS								28,567,910.63
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	47,238.11	0.00	95,521.25	0.00	0.00	178,148.96		320,908.32
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	264.00		264.00
3000-3999	Employee Benefits	15,090.97	0.00	28,737.13	0.00	0.00	53,260.12		97,088.22
4000-4999	Books and Supplies	37,746.54	0.00	0.00	0.00	0.00	0.00		37,746.54
5000-5999	Services and Other Operating Expenditures	443.30	0.00	660.00	0.00	0.00	102,371.82		103,475.12
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	100,518.92	0.00	124,918.38	0.00	0.00	334,044.90	0.00	559,482.20
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	100,518.92	0.00	124,918.38	0.00	0.00	334,044.90	0.00	559,482.20
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1,996,206.93
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)								19,447,816.68
	TOTAL COSTS								22,003,505.81

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

SELPA: San Mateo County (CA)

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

SELPA: San Mateo County (CA)

SECTION 2

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

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

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

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

If (b) is greater than (a).

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

(c)

Available for MOE reduction.

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

0.00 (d)

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

If (b) is less than (a).

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

(e)

Available to set aside for EIS

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

0.00 (f)

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

SELPA: San Mateo County (CA)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2021-22	Actual Expenditures Comparison Year 2020-21	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
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	33,285,973.11		
b. Less: Expenditures paid from federal sources	2,057,760.52		
c. Expenditures paid from state and local sources	31,228,212.59	28,567,910.63	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		28,567,910.63	
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	31,228,212.59	28,567,910.63	2,660,301.96

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 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	33,285,973.11		
b. Less: Expenditures paid from federal sources	2,057,760.52		
c. Expenditures paid from state and local sources	31,228,212.59	28,567,910.63	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		28,567,910.63	
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	31,228,212.59	28,567,910.63	
d. Special education unduplicated pupil count	999	999	
e. Per capita state and local expenditures (A2c/A2d)	31,259.47	28,596.51	2,662.96

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: San Mateo County (CA)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2021-22	Comparison Year 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	25,347,619.57	18,907,150.06	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		18,907,150.06	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	25,347,619.57	18,907,150.06	6,440,469.51

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 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	25,347,619.57	18,907,150.06	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		18,907,150.06	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	25,347,619.57	18,907,150.06	
b. Special education unduplicated pupil count	999	999	
c. Per capita local expenditures (B2a/B2b)	25,372.99	18,926.08	6,446.91

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.

Patrick Gaffney
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Telephone Number

CBO
Title

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Email Address

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Unaudited Actuals
2021-22 Budget
Technical Review Checks

San Mateo-Foster City Elementary

San Mateo 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

<u>ACCOUNT</u> <u>FD - RS - PY - GO - FN - OB</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01-3312-0-0000-0000-9740	3312	9740	340,294.14
Explanation: Once the amount is spent, the fund balance will go away.			
01-3318-0-0000-0000-9740	3318	9740	11,602.25
Explanation: Once the grant is spent the 9740 will go away.			

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

<u>ACCOUNT</u> <u>FD - RS - PY - GO - FN - OB</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01-3312-0-0000-0000-9791	3312	9791	340,294.14
01-3318-0-0000-0000-9791	3318	9791	11,602.25

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

<u>FUND</u>	<u>RESOURCE</u>	<u>NEG. EFB</u>
01	3212	-1,005,669.00
Explanation: The resource will be updated accordingly at 1st interim.		
Total of negative resource balances for Fund 01		-1,005,669.00
21	0000	-22,039.00

Explanation:The negative will be covered by 1st interim.

Total of negative resource balances for Fund 21 -22,039.00

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	3212	9790	-1,005,669.00
Explanation:The budget will be updated accordingly at 1st interim.			
21	0000	9790	-22,039.00
Explanation:The negative resource will be covered by the 1st interim.			

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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Unaudited Actuals
2020-21 Unaudited Actuals
Technical Review Checks

San Mateo-Foster City Elementary

San Mateo 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			

01-3312-0-0000-0000-9740	3312	9740	340,294.14
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Explanation:3312 was setup due to disproportionality and required to have contribution from 3310. If we deferred the rev in 3312 would trigger RE 3310 out of balance for the contribution.

01-3318-0-0000-0000-9740	3318	9740	11,602.25
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Explanation:3318 is setup due to the Disproportionality for 2020-21. Per SMCOE we made contrition from RE 3310. If we deferred 3312, it would trigger RE 3315 contribion out of balance. So we did not def the rev and it looks like it has fund balance.

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			

01-3220-0-0000-0000-9791	3220	9791	-117,345.75
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GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
01	6500	9790	-3,866.18

Explanation:The negative fund balance represents the prepaid in 2020-21 for

2021-22.

21	0000	6170	-12,182.87
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Explanation:The negative is the result of a cancelled check.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Export Log
Period: Unaudited Actuals
Type of Export: Official

LEA: 41-69039-0000000 San Mateo-Foster City Elementary

Official Check for LEA: 41-69039-0000000 is good

Export of USER General Ledger started at 8/26/2021 9:09:45 AM

OFFICIAL Header for LEA: 41-69039-0000000 San Mateo-Foster City Elementary
VERSION 2021.2.0

Fiscal Year: 2020-21
Type of Data: Unaudited Actuals
Number of records exported in group 1: 2269

Fiscal Year: 2021-22
Type of Data: Budget
Number of records exported in group 2: 1409

Export USER General Ledger completed at 8/26/2021 9:09:46 AM

Export of Supplementals (USER ELEMENTs) started at 8/26/2021 9:09:46 AM
Fiscal Year: 2020-21
Type of Data: Unaudited Actuals
Number of records exported in group 3: 5669

Fiscal Year: 2021-22
Type of Data: Budget
Number of records exported in group 4: 2230

Export of Supplemental (USER ELEMENTs) completed at 8/26/2021 9:09:48 AM

Export of Explanations started at 8/26/2021 9:09:48 AM
Fiscal Year: 2020-21
Type of Data: Unaudited Actuals
Number of records exported in group 5: 4

Fiscal Year: 2021-22
Type of Data: Budget
Number of records exported in group 6: 6

Export of Explanations completed at 8/26/2021 9:09:48 AM

Export of TRC Log started at 8/26/2021 9:09:48 AM
Fiscal Year: 2020-21
Type of Data: Unaudited Actuals
Number of records exported in group 7: 84

Fiscal Year: 2021-22
Type of Data: Budget
Number of records exported in group 8: 51

Export of TRC Log completed at 8/26/2021 9:09:48 AM

OFFICIAL END for LEA: 41-69039-0000000 San Mateo-Foster City Elementary

Exported to file: C:\SACS2021ALL\Official\416903900000000A.DAT

End of Official Export Process