

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Approval of the 2020-21 Unaudited Actuals

AGENDA ITEM AREA:

Discussion/Action

REQUESTED BY:

Audrey Kilpatrick 
Assistant Superintendent, Business & Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

None

MEETING DATE:

September 21, 2021

ROLL CALL REQUIRED:

No

BACKGROUND:

Each year the district closes its books for all district funds. This includes a final accounting for all revenues received and expenditures spent by program at June 30, 2021. Each program is reviewed and reconciled. Often programs do not spend all of what they are allocated that year and therefore carryover funds are reserved from Ending Fund Balance and will be included in the 2021-22 budgeted expenditures for that program to spend. These results are audited each fall with audited financial statements presented to the Board by January 31 each year.

The 2020-21 Unaudited Actuals are included along with the State-required reporting forms for the Board of Trustees, and an executive summary of significant items, is included below.

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Revenues

Actual General Fund revenues, Restricted and Unrestricted, exceeded expenditures by \$5,533,224, leaving an Ending Fund Balance of \$20,440,235. Unrestricted Fund Balance increased \$1,377,948 and Restricted Fund Balance increased \$4,155,276.

While the total combined Ending Fund Balance is \$2,160,725 lower than the Estimated Actuals Budget presented in June 2021 with the 2021-22 Adopted Budget approval, it is important to review the line item changes as the variances are among both Unrestricted and Restricted programs and include \$11.7 million of unspent Restricted and Unrestricted program funds that will carry over and be spent in 2021-22. The 2020-21 actual Unrestricted Unassigned Economic Uncertainty Surplus ended with \$111,895 less than budgeted.

Combined revenues and other transfers in were \$5,890,548 less than the Estimated Actual Budget with a significant amount of unspent Restricted Federal, State and Local categorical program funds (\$5.6 million) that will carry over to be spent in 2021-22.

Actual Restricted revenues were lower than the Estimated Actuals Budget by \$6,003,146 primarily due to lack of use (unearned deferred revenues) of State and Federal funds (including \$5.1 million in one-time Elementary & Secondary School Emergency Relief (ESSER) funds), slightly offset by increased Lottery 3rd and 4th quarter revenues of \$225k, which were received in August 2021. Additionally, the STRS on-behalf year-end reduction (\$200k) was not provided by the State until August 2021. All unspent or deferred program and school site funds will be carried over and budgeted to be spent in the 2021-22 fiscal year.

Actual Unrestricted revenues were \$112,598 greater than the Estimated Actuals Budget due to a combination of 3rd and 4th quarter Lottery revenues (\$215k) coming in higher than budgeted and a prior-year LCFF adjustment (\$65k), netted against E-Rate and TRANS revenues that were \$165,000 under budget, all of which were received in August 2021.

Expenditures

Combined expenditures, transfers out and other outgo were \$3,824,569 less than the Estimated Actual Budget with \$6,065,782 of Restricted State and Local categorical programs funds, while In-Person Instruction expenditures exceeded budget by \$1.2 million due to the one-time employee payment, remaining one-time Federal ESSER funds and State Expanded Learning Opportunities funds were \$300k under budget. These unspent funds will carry over to be spent in 2021-22.

Restricted expenditures and transfers out were \$1,174,900 less than the Estimated Actual Budget due to a combination of unspent Federal, State and local program and site funds and the STRS on-behalf year-end adjustment (\$200k) less than budgeted at Estimated Actuals budget. Additionally, Special Education program expenses were \$75,000 less than budgeted due to a decrease in final NPS/NPA charges.

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Unrestricted expenditures and transfers out were \$2,554,924 less than the Estimated Actuals Budget. Unspent funds that will carry over and budgeted to be spent in 2021-22 are: One-time Mandate funds (\$475k), MAA funds (\$95k), co-curricular site funds (\$250k), textbook funds (\$555k), ASES program (\$55k), Supplemental funds (\$855k), E-rate funds (\$30k), Facility Use school site funds (\$25k), and unrestricted site teacher allocated lottery funds (\$155k). Additional savings were realized in unrestricted site discretionary funds (\$120k) as discussed in the chart on page 5.

2020-21 Estimated Actuals Budget to Unaudited Actuals Comparison

Each year our actual activity can vary from our budgeted projections based on information received after budget reporting and State, Federal and Local notifications. The significant differences between the District's 2020-21 Estimated Actuals Budget, as of the 2021-22 Adopted Budget presented to the Board in June, and the final 2020-21 Unaudited Actuals are noted on the following page:

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	Estimated Actuals 2020-2021 Combined	Unaudited Actuals			Unaudited Act vs Est Act 20-21 Variance
		2020-2021 Unrestricted	2020-2021 Restricted	2020-2021 Combined	
Revenues					
LCFF Funding - Base	61,447,024	60,339,800	1,223,739	61,563,539	116,515
LCFF Funding - Supplemental	4,114,422	4,110,826		4,110,826	(3,596)
Federal Revenue	14,184,992	-	7,355,572	7,355,572	(6,829,420)
State Revenue	11,694,874	1,539,012	10,986,173	12,525,185	830,311
Local Revenue	5,142,653	1,545,253	3,593,042	5,138,295	(4,358)
Total Revenue	96,583,965	67,534,891	23,158,526	90,693,417	(5,890,548)
Expenditures					
Certificated Salaries	34,989,173	29,683,095	5,930,886	35,613,981	624,808
Classified Salaries	10,107,208	6,691,946	3,877,111	10,569,057	461,849
Benefits	20,459,559	12,969,067	7,212,365	20,181,432	(278,127)
Books and Supplies	10,624,440	2,167,158	4,504,527	6,671,685	(3,952,755)
Other Services & Oper. Exp	10,043,042	4,510,476	4,767,301	9,277,777	(765,265)
Capital Outlay	470,744	39,535	567,298	606,833	136,089
Other Outgo 7xxx	2,189,748	230,140	1,953,894	2,184,034	(5,714)
Transfer of Indirect 73xx	(5,758)	(884,862)	881,023	(3,839)	1,919
Total Expenditures	88,878,156	55,406,555	29,694,405	85,100,960	(3,777,196)
Deficit/Surplus	7,705,809	12,128,336	(6,535,879)	5,592,457	(2,113,352)
Transfers In	13,500	13,500		13,500	-
Transfers out	(25,360)	(72,733)	-	(72,733)	(47,373)
Contributions to Restricted	-	(10,691,155)	10,691,155	-	-
Net increase (decrease) in Fund Balance	7,693,949	1,377,948	4,155,276	5,533,224	(5,805,627)
Beginning Balance	14,907,011	13,022,361	1,884,650	14,907,011	-
Audit Adj					-
Prior Period Adjustment (Restatements)					-
Ending Fund Balance	22,600,960	14,400,309	6,039,926	20,440,235	(2,160,725)
Components of Ending Fund Balance					
Nonspendable:					
Revolving Cash	5,000	5,000		5,000	-
Stores	-			-	-
Prepaid Expenditures	8,320	1,540	82,204	83,744	75,424
All Others					-
Restricted-Federal/State/Local					
Reserve - Designated Programs	11,091,531		5,957,722	5,957,722	(5,133,809)
Unassigned/Unappropriated:					
Reserve-Economic Uncertainty @ 3%	2,667,105	2,555,211		2,555,211	(111,895)
Unrestricted Program & Site Carryover		2,588,854		2,588,854	2,588,854
Reserve-Start Up - High School 21/22	1,258,641	2,522,578		2,522,578	1,263,937
Reserve-One-Time Science Adoption	400,000	400,000		400,000	-
Reserve-Charter Technical Assistance	260,951	257,885		257,885	(3,066)
Reserve-Unassigned Economic Uncertainty surplus/(deficit)	6,909,412	6,069,241		6,069,241	(840,170)
Total Ending Fund Balance	22,600,960	14,400,309	6,039,926	20,440,235	(2,160,725)

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Major Changes to Ending Fund Balance since Estimated Actuals Budget 2020-21 Unaudited Actuals			
	Actual vs. Budget <u>Unrestricted</u>	Actual vs. Budget <u>Restricted</u>	Total Actual vs. Budget
<i>Budgeted 2020-21 Increase/(Decrease) in Fund Balance at Estimated Actuals</i>	(\$1,516,931)	\$9,210,880	\$7,693,949
Revenues			
LCFF - Base	\$65,000	\$50,000	\$115,000 1
LCFF - Supplemental	\$0	\$0	\$0
Federal Revenues	\$0	(\$6,830,000)	(\$6,830,000) 2
State Revenues	\$215,000	\$615,000	\$830,000 3
Local Revenues	<u>(\$165,000)</u>	<u>\$160,000</u>	<u>(\$5,000) 4</u>
<i>Total Change in Revenues Budget vs. Actuals</i>	\$115,000	(\$6,005,000)	(\$5,890,000)
Expenditures			
Certificated Salaries	\$620,000	\$5,000	\$625,000 5
Classified Salaries	\$475,000	(\$10,000)	\$465,000 5
Employee Benefits	(\$50,000)	(\$225,000)	(\$275,000) 5
Books & Supplies	(\$2,810,000)	(\$1,145,000)	(\$3,955,000) 6
Services & Other Operating Exp.	(\$915,000)	\$150,000	(\$765,000) 7
Capital Outlay	<u>(\$50,000)</u>	<u>\$190,000</u>	<u>\$140,000 8</u>
<i>Total Change in Expenditures Budget vs. Actuals</i>	(\$2,730,000)	(\$1,035,000)	(\$3,765,000)
Other:			
Contributions to Restricted Programs	\$225,000	(\$225,000)	\$0 9
Interfund Transfers In	\$0	\$0	\$0
Interfund Transfers Out	\$45,000	\$0	\$45,000 10
Other Outgo (billback & transfers out)	\$0	(\$5,000)	(\$5,000)
Indirect Costs	\$130,000	(\$130,000)	\$0
Miscellaneous	<u>(\$121)</u>	<u>\$4,396</u>	<u>\$4,275</u>
<i>Total Change in Revenues and Expenses from Budget vs. Actuals</i>	\$2,894,879	(\$5,055,604)	(\$2,160,725)
<i>Actual Excess of Revenues over Expenditures Unaudited Actuals</i>	<u>\$1,377,948</u>	<u>\$4,155,276</u>	<u>\$5,533,224</u>
Notes			
1. Unrestricted: CDE prior-year adjustment; Restricted: Final AB602 allocation higher than SELPA's estimated actuals projection			
2. Unspent federal grants (Title I, Title II, Title III, Title IV, ESSER II & III), which will carry over to 21-22			
3. Unrestricted: Third and fourth quarter lottery revenues increased significantly from prior projections (NOTE: School Services projections used in budgeting Estimated Actuals); Restricted: STRS on-behalf was \$200k under budget; received \$1.2 million IPI grant, \$620k in programs that carry over to 2021-22.			
4. Unrestricted: Revenues received in E-Rate and TRANS were less than budgeted; Restricted: Prior years' AB602 adjustments			
5. Unrestricted: One-time employee payment (approved after estimated actuals prepared): \$1.2 million funded with transfer from restricted IPI grant during year-end close; savings from coaching stipends, class size overage, Supplemental substitute and extra time; savings in retiree H&W benefits from not prepaying July H&W benefits; Restricted: STRS on-behalf \$200k under budget			
6. Unrestricted: Funds that carry over to 2021-22: MAA \$95k; E-Rate funds \$30k; Lottery (certificated allocation) \$120k, Textbooks \$555k; Supplemental \$855k; school site co-curricular \$250k; ASES \$55k. Savings: site discretionary \$105k, \$80k in unspent transportation funds (no field trips), \$20k in unspent department budgets. \$475k in unspent one-time funds related to opening TBHS (carry over to 21-22). E-rate funds of \$75k (no carryover due to reduced revenues received). Restricted: \$1.15m unspent funds to be spent in 21-22.			
7. Transfer of \$1.2 million from IPI (restricted) to unrestricted to fund the cost of the one-time employee payment; utilities \$25k over budget; \$40k increase in P&L costs received after est. actuals, \$30k increase in pupil testing costs. Restricted: \$950k (federal/state/local programs) that will carry over to 2021-22, \$75k in unspent NPS/NPA funds			
8. Unrestricted: \$50k - related to opening TBHS (carry over to 21-22) and unspent Technology Dept. budget; Restricted: TBMS Piping Project (total project \$1.7 million funded from ESSER II)			
9. Contribution to special ed decreased due to increases to special ed revenues and decreases to special ed expenditures detailed in items 1, 4 & 7 above; increase in RRM contribution due to final 20-21 calculation.			
10. Transfer to Fund 13 for one-time employee payment.			

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Contributions to Restricted Programs

Restricted contributions are general funds used to support necessary categorical programs. While these are necessary, it is important to review the contributions to restricted programs every year. The following table outlines the final contributions for 2020-21:

2020-21 Estimated Actuals Budget and Unaudited Actuals						
<u>Program</u>	<u>Resource</u>	<u>2020-21 Estimated Actuals Budget</u>	<u>2020-21 Unaudited Actual</u>	<u>Change</u>	<u>Comments</u>	
Special Ed-Basic Grant (PL94-142)	3310	\$1,827,204	\$1,826,306	(\$898)		
Spec Ed Pre-School	3315	\$25,147	\$35,122	\$9,975	Final revenues less than budget	
Special Education	6500	\$7,210,983	\$6,901,053	(\$309,930)	\$75k in unspent NPS/NPA costs, revenues \$216k over budget due to final 20-21 allocation and 3 prior years' adjustments	
Routine Repair & Maintenance	8150	\$1,855,179	\$1,947,824	\$92,645	Adjusted at year end based on 20-21 actual expenditures	
Miscellaneous Local	9010	\$0	(\$19,150)	(\$19,150)		
RDA Funds - Facilities - to RRM	9030	(\$350,000)	(\$350,000)	\$0		
Total Contribution to Restricted Programs		\$10,568,513	\$10,341,155	(\$227,358)		

The Special Education contribution for 2020-21 was reduced by a total of \$309,930 due to increased AB602 revenue funding (\$216k), a net savings in NPS/NPA costs (\$75k), and small department expenditure budget savings. All items noted above occurred during the year-end closing of the books and were not known when the Estimated Actuals budget was prepared in June 2021.

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2020-21 General Fund Ending Fund Balance Reserves – Unaudited Actuals

The District ended the 2020-21 school year with \$20,440,235 in total Ending Fund Balance. Of the total balance, reserves of \$8,546,576 are unspent Restricted (\$5.96M) and Unrestricted (\$2.59M) funds for specific Federal, State, local, site (\$490k), and department/program (\$2.1M) carryovers. All carryover funds will be budgeted to be spent in the 2021-22 fiscal year.

As noted above, the total Ending Fund Balance includes a reserve of \$2,588,854 for unspent Unrestricted district program and school site funds, a one-time \$400,000 districtwide science textbook adoption reserve, and the reserve for charter technical assistance of \$257,885. In addition, the reserve for one-time Twelve Bridges High school start-up costs of \$2,522,578 has increased by approximately \$1.2 million at year end to include \$242,000 of unspent 2020/21 funds for teacher classroom, custodial and office setup expenditures and an increase of \$980,000 for one-time purchases of grades 9-12 athletics uniforms and equipment costs and grades 9-12 instructional materials and textbooks costs to complete all startup costs associated with a new high school.

The State required minimum 3% Economic Uncertainty is reserved at \$2,555,211, and reserves totaling \$88,744 are held for prepaid expenditures and revolving cash.

The remaining \$6,069,241 actual unassigned Economic Uncertainty Surplus reserve will carry over to the 2021-22 fiscal year to support any necessary budget adjustments during the fiscal year.

Ending Fund Balance	20,440,235
Components of Ending Fund Balance	
Nonspendable:	
Revolving Cash	5,000
Stores	-
Prepaid Expenditures	83,744
All Others	
Restricted-Federal/State/Local	
Reserve - Designated Programs	5,957,722
Unassigned/Unappropriated:	
Reserve-Economic Uncertainty @ 3%	2,555,211
Unrestricted Program & Site Carryover	2,588,854
Reserve-Start Up - High School 21/22	2,522,578
Reserve-One-Time Science Adoption	400,000
Reserve-Charter Technical Assistance	257,885
Reserve-Unassigned Economic Uncertainty surplus/(deficit)	6,069,241
Total Ending Fund Balance	20,440,235

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Other Funds

Also included in the 2020-21 Unaudited Actuals is the year-end reporting of the District's other funds as listed below in summary and detail in the following pages:

	2020-21 UNAUDITED ACTUALS			
	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
Fund 11 - Adult Education Fund	\$ 22,908	\$ 77,089	\$ 77,089	\$ 22,908
Fund 12 - Child Development Fund	\$ 11,186	\$ 85	\$ -	\$ 11,271
Fund 13 - Cafeteria Fund	\$ 14,219	\$ 2,782,483	\$ 2,158,453	\$ 638,249
Fund 17 - Special Reserve for Other Than Capital Outlay	\$ 720,056	\$ 2,709	\$ -	\$ 722,765
Fund 21 - Building Fund	\$ 2,351,264	\$ 48,541,389	\$ 48,543,875	\$ 2,348,778
Fund 22 - Building Fund (2)	\$ 57,988,707	\$ 228,529	\$ 47,022,853	\$ 11,194,383
Fund 25 - Capital Facilities Fund	\$ 358,389	\$ 3,328,907	\$ 1,077,160	\$ 2,610,136
Fund 35 - County Schools Facilities Fund	\$ 3,104,257	\$ 3,104,295	\$ 6,177,903	\$ 30,649
Fund 40 - Special Reserve for Capital Outlay Projects	\$ 50,087	\$ 1,900,211	\$ 15,906	\$ 1,934,392
Fund 49 - Debt Service Fund for Blended Component Units	\$ 8,735,852	\$ 13,254,801	\$ 7,177,266	\$ 14,813,387
Fund 71 - Retiree Benefit Fund	\$ 7,264	\$ 31	\$ -	\$ 7,295
Fund 73 - Foundation Private-Purpose Trust Fund	\$ 165,080	\$ 695	\$ 2,000	\$ 163,775

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Fund 11 - Adult Education Fund
Fund is used to account for all revenues and expenses for adult education programs.

	2020-21 Unaudited Actuals	2021-22 Adopted Budget
Beginning Fund Balance, July 1	22,908	22,908
Revenues & Transfers In	77,089	112,000
Expenses		
Salaries	46,793	63,794
Benefits	26,235	39,469
Supplies	173	1,627
Other Services, Outgo, Transfers Out	3,888	7,110
Total Expenses	<u>77,089</u>	<u>112,000</u>
Surplus (deficit)	-	-
Ending Fund Balance, June 30,	<u>22,908</u>	<u>22,908</u>

Fund 12 - Child Development Fund
Fund is used to account for all revenues and expenses to operate child development programs.

	2020-21 Unaudited Actuals	2021-22 Adopted Budget
Beginning Fund Balance, July 1	11,186	11,271
Revenues & Transfers In	85	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	-	-
Total Expenses	<u>-</u>	<u>-</u>
Surplus (deficit)	85	-
Ending Fund Balance, June 30,	<u>11,271</u>	<u>11,271</u>

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Fund 13 - Cafeteria Fund

Fund is used to account for all revenues and expenses to operate the food service program.

	2020-21	2021-22
	Unaudited Actuals	Adopted Budget
Beginning Fund Balance, July 1	14,219	638,249
Revenues	2,744,211	1,693,000
Transfers In	38,272	231,521
Total Revenues & Transfers In	2,782,483	1,924,521
Expenses		
Salaries	747,525	857,032
Benefits	353,087	427,973
Supplies	1,013,637	667,190
Other Services, Capital Outlay, Transfers Out	44,204	283,916
Total Expenses	2,158,453	2,236,111
Surplus (deficit)	624,030	(311,590)
Ending Fund Balance, June 30,	638,249	326,659

**Fund 17 - Special Reserve for Other Than
Capital Outlay Projects**

Fund is used to account for special reserves such as new schools reserve and wetlands reserve.

	2020-21	2021-22
	Unaudited Actuals	Adopted Budget
Beginning Fund Balance, July 1	720,056	722,765
Revenues & Transfers In	2,709	3,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	2,709	3,000
Ending Fund Balance, June 30,	722,765	725,765

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Fund 21 - Building Fund

Fund is used to account for proceeds from bond and other long term financing used for construction projects.

	2020-21	2021-22
	Unaudited Actuals	Adopted Budget
Beginning Fund Balance, July 1	2,351,264	2,348,778
Revenues & Transfers In	48,541,389	305,536
Expenses		
Salaries	288,651	208,549
Benefits	124,439	97,087
Supplies	1,965,834	-
Other Services, Capital Outlay, Transfers Out	46,164,951	-
Total Expenses	<u>48,543,875</u>	<u>305,636</u>
Surplus (deficit)	(2,486)	(100)
Ending Fund Balance, June 30,	<u>2,348,778</u>	<u>2,348,678</u>

Fund 22 - Building Fund

Fund is used to account for proceeds from bond and other long term financing used for construction projects.

	2020-21	2021-22
	Unaudited Actuals	Adopted Budget
Beginning Fund Balance, July 1	57,988,707	11,194,383
Revenues & Transfers In	228,529	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Capital Outlay, Transfers Out	47,022,853	1,833,116
Total Expenses	<u>47,022,853</u>	<u>1,833,116</u>
Surplus (deficit)	(46,794,324)	(1,833,116)
Ending Fund Balance, June 30,	<u>11,194,383</u>	<u>9,361,267</u>

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Fund 25 - Capital Facilities Fund

received from developers. Expenditures are made for Facilities department positions and student growth facility expenses. Any excess is transferred to Fund 49 for debt service.

	2020-21	2021-22
	Unaudited Actuals	Adopted Budget
Beginning Fund Balance, July 1	358,389	2,610,136
Revenues & Transfers In	3,328,907	1,503,500
Expenses		
Salaries	101,943	106,424
Benefits	40,857	45,842
Supplies	1,133	1,000
Other Services, Capital Outlay, Transfers Out	933,227	920,000
Total Expenses	<u>1,077,160</u>	<u>1,073,266</u>
Surplus (deficit)	2,251,747	430,234
Ending Fund Balance, June 30,	<u>2,610,136</u>	<u>3,040,370</u>

Fund 35 - County School Facilities Fund

Fund receives apportionments from the State of California for new school facility construction and modernization projects. This fund also includes project savings balances designated by the board to be used on priority projects.

	2020-21	2021-22
	Unaudited Actuals	Adopted Budget
Beginning Fund Balance, July 1	3,104,257	30,649
Revenues & Transfers In	3,104,295	5,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Capital Outlay, Transfers Out	6,177,903	-
Total Expenses	<u>6,177,903</u>	<u>-</u>
Surplus (deficit)	(3,073,608)	5,000
Ending Fund Balance, June 30,	<u>30,649</u>	<u>35,649</u>

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Fund 40 - Special Reserve for Capital Outlay Projects

Fund is used to account for the accumulation and expenditure of funds for capital outlay purposes.

	2020-21	2021-22
	Unaudited Actuals	Adopted Budget
Beginning Fund Balance, July 1	50,087	1,934,392
Revenues & Transfers In	1,900,211	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	15,906	-
Total Expenses	15,906	-
Surplus (deficit)	1,884,305	-
Ending Fund Balance, June 30,	1,934,392	1,934,392

Fund 49 - Debt Service Fund for Blended Component Units

Fund is used to account for payment of principal and interest on long-term debt.

	2020-21	2021-22
	Unaudited Actuals	Adopted Budget
Beginning Fund Balance, July 1	8,735,852	14,813,387
Revenues & Transfers In	13,254,801	13,289,592
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	7,177,266	9,063,344
Total Expenses	7,177,266	9,063,344
Surplus (deficit)	6,077,535	4,226,248
Ending Fund Balance, June 30,	14,813,387	19,039,635

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET**

Fund 71 - Retiree Benefit Fund

Fund is used to account for postemployment benefit plan trust activity.

	2020-21	2021-22
	Unaudited Actuals	Adopted Budget
Beginning Fund Balance, July 1	7,264	7,295
Revenues & Transfers In	31	125
Expenses		
Benefits	-	-
Other Services, Outgo, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	31	125
Ending Fund Balance, June 30,	7,295	7,420

Fund 73 - Foundation Private-Purpose Trust Fund

Fund is used to accounts for gifts and donations designated for student scholarships.

	2020-21	2021-22
	Unaudited Actuals	Adopted Budget
Beginning Fund Balance, July 1	165,080	163,775
Revenues & Transfers In	695	2,500
Expenses		
Supplies	-	-
Other Services, Outgo, Transfers Out	2,000	-
Total Expenses	2,000	-
Surplus (deficit)	(1,305)	2,500
Ending Fund Balance, June 30,	163,775	166,275

RECOMMENDATION:

Administration recommends the Board of Trustees approve the 2020-21 Unaudited Actuals as presented.

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 21, 2021

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

For School District:

Teresa Stelzer

Carrie Carlson

Name
District Fiscal Management Advisor

Name
Director of Business Services

Title
(530) 886-5857

Title
(916) 645-6350

Telephone
tstelzer@placercoe.k12.ca.us

Telephone
ccarlson@wpusd.org

E-mail Address

E-mail Address

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	58.91%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2022-23 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$57,662,635.74
	Appropriations Subject to Limit	\$57,662,635.74
	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.	7.54%

1/15/2021

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES							
1) LCFF Sources	64,450,626.20	1,223,739.00	65,674,365.20	67,756,939.00	1,171,658.00	68,930,597.00	5.0%
2) Federal Revenue	0.00	7,355,572.21	7,355,572.21	0.00	2,450,016.00	2,450,016.00	-66.7%
3) Other State Revenue	1,539,011.84	10,986,172.72	12,525,184.56	1,358,942.00	5,036,819.00	6,395,761.00	-48.9%
4) Other Local Revenue	1,545,253.32	3,593,041.87	5,138,295.19	1,452,839.00	3,303,973.00	4,756,812.00	-7.4%
5) TOTAL REVENUES	67,534,891.36	23,158,525.80	90,693,417.16	70,570,720.00	11,962,466.00	82,533,186.00	-9.0%
B. EXPENDITURES							
1) Certificated Salaries	29,683,095.39	5,930,886.09	35,613,981.48	30,448,884.00	6,408,470.00	36,857,354.00	3.5%
2) Classified Salaries	6,691,946.30	3,877,111.27	10,569,057.57	6,775,353.00	4,579,199.00	11,354,552.00	7.4%
3) Employee Benefits	12,969,066.81	7,212,365.00	20,181,431.81	14,756,203.00	8,594,478.00	23,350,681.00	15.7%
4) Books and Supplies	2,167,158.24	4,504,527.33	6,671,685.57	4,167,850.00	903,927.00	5,071,777.00	-24.0%
5) Services and Other Operating Expenditures	4,510,475.98	4,767,300.88	9,277,776.86	5,070,105.00	3,062,777.00	8,132,882.00	-12.3%
6) Capital Outlay	39,534.70	567,298.04	606,832.74	20,000.00	40,000.00	60,000.00	-90.1%
7) Other Outgo (excluding Transfers of Indirect Costs)	230,139.50	1,953,894.15	2,184,033.65	25,000.00	1,997,140.00	2,022,140.00	-7.4%
8) Other Outgo - Transfers of Indirect Costs	(884,862.36)	881,022.54	(3,839.84)	(1,094,510.00)	973,234.00	(121,276.00)	3058.4%
9) TOTAL EXPENDITURES	55,406,554.54	29,694,405.30	85,100,959.84	60,168,885.00	26,559,225.00	86,728,110.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	12,128,336.82	(6,535,879.50)	5,592,457.32	10,401,835.00	(14,596,759.00)	(4,194,924.00)	-175.0%
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	13,500.00	0.00	13,500.00	0.00	0.00	0.00	-100.0%
b) Transfers Out	72,733.16	0.00	72,733.16	256,881.00	0.00	256,881.00	253.2%
2) Other Sources/Uses							
a) Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	(10,691,154.96)	10,691,154.96	0.00	(12,227,610.00)	12,227,610.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES	(10,750,388.12)	10,691,154.96	(59,233.16)	(12,484,491.00)	12,227,610.00	(256,881.00)	333.7%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,377,948.70	4,155,275.46	5,533,224.16	(2,082,656.00)	(2,369,149.00)	(4,451,805.00)	-180.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	13,022,360.71	1,884,650.08	14,907,010.79	14,400,309.41	6,039,925.54	20,440,234.95	37.1%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			13,022,360.71	1,884,650.08	14,907,010.79	14,400,309.41	6,039,925.54	20,440,234.95	37.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,022,360.71	1,884,650.08	14,907,010.79	14,400,309.41	6,039,925.54	20,440,234.95	37.1%
2) Ending Balance, June 30 (E + F1e)			14,400,309.41	6,039,925.54	20,440,234.95	12,317,653.41	3,670,776.54	15,988,429.95	-21.8%
Components of Ending Fund Balance									
a) Nonspendable		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	1,540.00	82,204.08	83,744.08	0.00	0.00	0.00	-100.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	5,958,880.46	5,958,880.46	0.00	3,919,442.54	3,919,442.54	-34.2%
b) Restricted									
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,555,211.00	0.00	2,555,211.00	2,609,550.00	0.00	2,609,550.00	2.1%
Unassigned/Unappropriated Amount		9790	11,838,558.41	(1,159.00)	11,837,399.41	9,708,103.41	(248,666.00)	9,459,437.41	-20.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	10,449,542.12	1,440,589.50	11,890,131.62				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	1,265.69	0.00	1,265.69				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	7,836,046.95	7,639,429.64	15,475,476.59				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	3,839.84	18.74	3,858.58				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	1,540.00	82,204.08	83,744.08				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			18,297,234.60	9,162,241.96	27,459,476.56				
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	3,845,987.51	2,579,847.28	6,425,834.79				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	50,937.68	74,681.50	125,619.18				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	467,787.64	467,787.64				
6) TOTAL LIABILITIES			3,896,925.19	3,122,316.42	7,019,241.61				
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									

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	2020-21 Unaudited Actuals		2021-22 Budget		% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)	
	14,400,309.41	6,039,925.54			
	Total Fund col. A + B (C)		Total Fund col. D + E (F)		
		20,440,234.95			

Description	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 SOURCES							
Principal Apportionment State Aid - Current Year	23,241,705.00	0.00	23,241,705.00	25,032,701.00	0.00	25,032,701.00	7.7%
Education Protection Account State Aid - Current Year	1,393,282.00	0.00	1,393,282.00	1,393,246.00	0.00	1,393,246.00	0.0%
State Aid - Prior Years	(212.00)	0.00	(212.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions	340,577.60	0.00	340,577.60	332,958.00	0.00	332,958.00	-2.2%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	26.66	0.00	26.66	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes	50,082,171.03	0.00	50,082,171.03	51,776,083.00	0.00	51,776,083.00	3.4%
Unsecured Roll Taxes	1,213,444.09	0.00	1,213,444.09	1,170,621.00	0.00	1,170,621.00	-3.5%
Prior Years' Taxes	6,192.38	0.00	6,192.38	0.00	0.00	0.00	-100.0%
Supplemental Taxes	1,258,910.36	0.00	1,258,910.36	605,538.00	0.00	605,538.00	-51.9%
Education Revenue Augmentation Fund (ERAF)	2,306,235.45	0.00	2,306,235.45	2,107,117.00	0.00	2,107,117.00	-8.6%
Community Redevelopment Funds (SB 617/699/1992)	1,055,685.63	0.00	1,055,685.63	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources	80,898,018.20	0.00	80,898,018.20	82,418,264.00	0.00	82,418,264.00	1.9%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	(16,447,392.00)	0.00	(16,447,392.00)	(14,659,325.00)	0.00	(14,659,325.00)	-10.9%
Property Taxes Transfers	0.00	1,223,739.00	1,223,739.00	0.00	1,171,658.00	1,171,658.00	-4.3%

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			64,450,626.20	1,223,739.00	65,674,365.20	67,758,939.00	1,171,658.00	68,930,597.00	5.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,212,468.00	1,212,468.00	0.00	1,211,424.00	1,211,424.00	-0.1%
Special Education Discretionary Grants		8182	0.00	115,466.38	115,466.38	0.00	135,228.00	135,228.00	17.1%
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		579,635.23	579,635.23		671,064.00	671,064.00	15.8%
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		175,158.35	175,158.35		148,894.00	148,894.00	-15.0%
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		51,958.96	51,958.96		66,581.00	66,581.00	28.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		169,333.58	169,333.58		153,729.00	153,729.00	-9.2%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		35,224.68	35,224.68		45,227.00	45,227.00	28.4%
All Other Federal Revenue	All Other	8290	0.00	5,016,327.03	5,016,327.03	0.00	17,869.00	17,869.00	-99.6%
TOTAL, FEDERAL REVENUE			0.00	7,355,572.21	7,355,572.21	0.00	2,450,016.00	2,450,016.00	-66.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520		0.00	0.00		0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	286,380.00	0.00	286,380.00	292,847.00	0.00	292,847.00	2.3%
Lottery - Unrestricted and Instructional Materials		8560	1,231,388.84	529,685.16	1,761,074.00	1,044,852.00	341,318.00	1,386,170.00	-21.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575		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	0.0%
Pass-Through Revenues from State Sources		8587		0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		294,857.67	294,857.67		439,395.00	439,395.00	49.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		149,592.80	149,592.80		194,297.00	194,297.00	29.9%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	21,243.00	10,012,037.09	10,033,280.09	21,243.00	4,061,809.00	4,083,052.00	-59.3%
TOTAL, OTHER STATE REVENUE			1,539,011.84	10,986,172.72	12,525,184.56	1,358,942.00	5,036,819.00	6,395,761.00	-48.9%

Description	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)	
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	0.0%
Unsecured Roll	8616	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	0.0%
Supplemental Taxes	8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes	8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625	0.00	367,653.87	0.00	350,000.00	350,000.00	-4.8%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	8634	(1,639.91)	0.00	(1,639.91)	0.00	0.00	-100.0%
All Other Sales	8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650	26,954.28	0.00	26,954.28	0.00	25,000.00	-7.3%
Interest	8660	761,433.30	0.00	761,433.30	489,839.00	489,839.00	-35.7%
Net Increase (Decrease) in the Fair Value of Investments	8662	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	0.0%
Non-Resident Students	8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	8675	11,018.12	0.00	11,018.12	0.00	40,000.00	263.0%
Interagency Services	8677	301,743.96	38,530.00	340,273.96	248,000.00	248,000.00	-27.1%
Mitigation/Developer Fees	8681	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	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF							
California Dept of Education SACS Financial Reporting Software - 2021.2.0 File: fund-a (Rev 02/23/2021)							

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(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	445,743.57	98,786.74	544,530.31	650,000.00	30,463.00	680,463.00	25.0%
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		3,088,071.26	3,088,071.26		2,923,510.00	2,923,510.00	-5.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,545,253.32	3,593,041.87	5,138,295.19	1,452,839.00	3,303,973.00	4,756,812.00	-7.4%
TOTAL, REVENUES			67,534,891.36	23,158,525.80	90,693,417.16	70,570,720.00	11,962,466.00	82,533,186.00	-9.0%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	25,090,419.08	4,968,800.57	30,059,219.65	25,719,849.00	5,192,569.00	30,912,418.00	2.8%
Certificated Pupil Support Salaries		1200	1,353,685.53	313,652.32	1,667,337.85	1,432,467.00	544,478.00	1,976,945.00	18.6%
Certificated Supervisors' and Administrators' Salaries		1300	3,176,041.48	403,351.50	3,579,392.98	3,245,152.00	432,691.00	3,677,843.00	2.8%
Other Certificated Salaries		1900	62,949.30	245,081.70	308,031.00	51,416.00	238,732.00	290,148.00	-5.8%
TOTAL, CERTIFICATED SALARIES			29,683,095.39	5,930,886.09	35,613,981.48	30,448,884.00	6,408,470.00	36,857,354.00	3.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	498,816.95	2,141,985.87	2,640,802.82	110,387.00	2,628,539.00	2,738,926.00	3.7%
Classified Support Salaries		2200	2,009,162.65	721,260.61	2,730,423.26	2,287,071.00	812,892.00	3,099,963.00	13.5%
Classified Supervisors' and Administrators' Salaries		2300	583,427.06	643,306.04	1,226,733.10	623,772.00	790,204.00	1,413,976.00	15.3%
Clerical, Technical and Office Salaries		2400	3,055,684.35	285,161.19	3,340,845.54	3,192,161.00	283,631.00	3,475,792.00	4.0%
Other Classified Salaries		2900	544,855.29	85,397.56	630,252.85	561,962.00	63,933.00	625,895.00	-0.7%
TOTAL, CLASSIFIED SALARIES			6,691,946.30	3,877,111.27	10,569,057.57	6,775,353.00	4,579,199.00	11,354,552.00	7.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,527,707.89	4,099,098.12	8,626,806.01	5,077,051.00	4,606,579.00	9,683,630.00	12.3%
PERS		3201-3202	1,202,062.08	712,671.34	1,914,733.42	1,419,087.00	914,022.00	2,333,109.00	21.9%
OASDI/Medicare/Alternative		3301-3302	935,219.96	365,724.86	1,300,944.82	952,663.00	429,951.00	1,382,614.00	6.3%
Health and Welfare Benefits		3401-3402	5,214,369.25	1,794,825.66	7,009,194.91	5,721,190.00	2,255,251.00	7,976,441.00	13.8%
Unemployment Insurance		3501-3502	23,324.48	5,117.54	28,442.02	447,538.00	129,950.00	577,488.00	1930.4%
Workers' Compensation		3601-3602	479,186.30	127,607.32	606,793.62	491,102.00	142,823.00	633,925.00	4.5%
OPEB, Allocated		3701-3702	125,092.08	0.00	125,092.08	181,798.00	0.00	181,798.00	45.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	462,104.77	107,320.16	569,424.93	465,774.00	115,902.00	581,676.00	2.2%
TOTAL, EMPLOYEE BENEFITS			12,969,066.81	7,212,365.00	20,181,431.81	14,756,203.00	8,594,478.00	23,350,681.00	15.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	141,659.79	426,840.85	568,700.64	300,000.00	311,318.00	611,318.00	7.5%
Books and Other Reference Materials		4200	133,601.08	27,204.48	160,805.56	0.00	10,000.00	10,000.00	-93.8%
Materials and Supplies		4300	1,371,191.15	3,045,452.04	4,416,643.19	3,659,450.00	584,059.00	4,223,509.00	-4.4%

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	520,506.22	1,005,029.96	1,525,536.18	208,400.00	18,550.00	226,950.00	-85.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			2,167,158.24	4,504,527.33	6,671,685.57	4,167,860.00	903,927.00	5,071,777.00	-24.0%
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	92,724.36	37,776.60	130,500.96	79,999.00	43,197.00	123,196.00	-5.6%
Dues and Memberships		5300	42,250.31	1,158.00	43,408.31	49,876.00	800.00	50,676.00	16.7%
Insurance		5400 - 5450	906,513.34	0.00	906,513.34	1,096,178.00	0.00	1,096,178.00	20.9%
Operations and Housekeeping Services		5500	2,200,361.73	14,131.08	2,214,492.81	2,295,700.00	11,000.00	2,306,700.00	4.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	136,311.00	234,886.09	371,197.09	99,325.00	112,145.00	211,470.00	-43.0%
Transfers of Direct Costs		5710	(1,179,673.11)	1,179,673.11	0.00	(510,694.00)	510,694.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,201,769.33	3,167,167.23	5,368,936.56	1,823,221.00	2,378,941.00	4,202,162.00	-21.7%
Communications		5900	110,219.02	132,508.77	242,727.79	136,500.00	6,000.00	142,500.00	-41.3%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			4,510,475.98	4,767,300.88	9,277,776.86	5,070,105.00	3,062,777.00	8,132,882.00	-12.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	59,347.50	59,347.50	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	215,978.00	215,978.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	39,534.70	291,972.54	331,507.24	20,000.00	40,000.00	60,000.00	-81.9%
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			39,534.70	567,298.04	606,832.74	20,000.00	40,000.00	60,000.00	-90.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	25,065.00	0.00	25,065.00	25,000.00	0.00	25,000.00	-0.3%
State Special Schools		7141	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		7142	0.00	1,953,894.15	1,953,894.15	0.00	1,997,140.00	1,997,140.00	2.2%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221		0.00	0.00		0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7221		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other								

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		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7439	205,074.50	0.00	205,074.50	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal			230,139.50	1,953,894.15	2,184,033.65	25,000.00	1,997,140.00	2,022,140.00	-7.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)									
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(881,022.54)	881,022.54	0.00	(973,234.00)	973,234.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(3,839.84)	0.00	(3,839.84)	(121,276.00)	0.00	(121,276.00)	3058.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(884,862.38)	881,022.54	(3,839.84)	(1,094,510.00)	973,234.00	(121,276.00)	3058.4%
TOTAL, EXPENDITURES			55,406,554.54	29,694,405.30	85,100,959.84	60,168,885.00	26,559,225.00	86,728,110.00	1.9%

Description	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)	
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	13,500.00	0.00	13,500.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN	13,500.00	0.00	13,500.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	36,272.23	0.00	36,272.23	231,521.00	0.00	231,521.00	504.9%
Other Authorized Interfund Transfers Out	34,460.93	0.00	34,460.93	25,360.00	0.00	25,360.00	-26.4%
(b) TOTAL, INTERFUND TRANSFERS OUT	72,733.16	0.00	72,733.16	256,881.00	0.00	256,881.00	253.2%
OTHER SOURCES/USES							
SOURCES							
State Apportionments							
Emergency Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds							
Proceeds from Disposal of Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(10,711,925.20)	10,711,925.20	0.00	(12,227,610.00)	12,227,610.00	0.00	0.0%
Contributions from Restricted Revenues		8990	20,770.24	(20,770.24)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(10,691,154.96)	10,691,154.96	0.00	(12,227,610.00)	12,227,610.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(10,750,388.12)	10,691,154.96	(59,233.16)	(12,484,491.00)	12,227,610.00	(256,881.00)	333.7%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	47,736.48	47,736.48
6010	After School Education and Safety (ASES)	0.83	0.83
6300	Lottery: Instructional Materials	390,326.08	392,565.91
6512	Special Ed: Mental Health Services	47,599.30	47,599.30
6546	Mental Health-Related Services	115,316.41	115,316.41
7311	Classified School Employee Professional Development Block Grant	31,350.94	31,350.94
7388	SB 117 COVID-19 LEA Response Funds	55,272.22	55,272.22
7425	Expanded Learning Opportunities (ELO) Grant	3,452,043.78	2,127,366.03
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	441,268.25	95,001.25
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectir	849,170.35	970,631.35
9010	Other Restricted Local	528,795.82	36,601.82
Total, Restricted Balance		5,958,880.46	3,919,442.54

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	48,758.70	86,640.00	77.7%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(90.55)	0.00	-100.0%
5) TOTAL, REVENUES			48,668.15	86,640.00	78.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	46,793.22	63,794.00	36.3%
3) Employee Benefits		3000-3999	26,235.10	39,469.00	50.4%
4) Books and Supplies		4000-4999	172.30	1,627.00	844.3%
5) Services and Other Operating Expenditures		5000-5999	48.30	1,000.00	1970.4%
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	3,839.84	6,110.00	59.1%
9) TOTAL, EXPENDITURES			77,088.76	112,000.00	45.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(28,420.61)	(25,360.00)	-10.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	28,420.61	25,360.00	-10.8%
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			28,420.61	25,360.00	-10.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,907.97	22,907.97	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,907.97	22,907.97	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,907.97	22,907.97	0.0%
2) Ending Balance, June 30 (E + F1e)			22,907.97	22,907.97	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			22,907.97	22,907.97	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	13,467.71		
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	13,211.34		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,060.61		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			29,739.66		
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	2,973.11		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,858.58		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6,831.69		
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)			22,907.97		

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%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	48,758.70	86,640.00	77.7%
TOTAL, FEDERAL REVENUE			48,758.70	86,640.00	77.7%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	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%

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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(90.55)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(90.55)	0.00	-100.0%
TOTAL REVENUES			48,668.15	86,640.00	78.0%

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	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	26,822.57	29,469.00	9.9%
Clerical, Technical and Office Salaries		2400	0.00	14,000.00	New
Other Classified Salaries		2900	19,970.65	20,325.00	1.8%
TOTAL, CLASSIFIED SALARIES			46,793.22	63,794.00	36.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,882.95	14,331.00	61.3%
OASDI/Medicare/Alternative		3301-3302	3,579.20	4,860.00	36.3%
Health and Welfare Benefits		3401-3402	12,874.46	18,016.00	39.9%
Unemployment Insurance		3501-3502	35.60	785.00	2105.1%
Workers' Compensation		3601-3602	631.74	861.00	36.3%
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	231.15	596.00	157.8%
TOTAL, EMPLOYEE BENEFITS			26,235.10	39,469.00	50.4%
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	172.30	1,627.00	844.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			172.30	1,627.00	844.3%

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	48.30	1,000.00	1970.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			48.30	1,000.00	1970.4%
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)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	3,839.84	6,110.00	59.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,839.84	6,110.00	59.1%
TOTAL, EXPENDITURES			77,088.76	112,000.00	45.3%

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	28,420.61	25,360.00	-10.8%
(a) TOTAL, INTERFUND TRANSFERS IN			28,420.61	25,360.00	-10.8%
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					
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)			28,420.61	25,360.00	-10.8%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	22,907.97	22,907.97
Total, Restricted Balance		22,907.97	22,907.97

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	84.78	0.00	-100.0%
5) TOTAL, REVENUES			84.78	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	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)			84.78	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			84.78	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	11,186.02	11,270.80	0.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			11,186.02	11,270.80	0.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			11,186.02	11,270.80	0.8%
2) Ending Balance, June 30 (E + F1e)					
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	11,270.80	11,270.80	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	20,079.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3.16		
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			20,082.97		
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	8,812.17		
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			8,812.17		
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)			11,270.80		

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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	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%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	84.78	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			84.78	0.00	-100.0%
TOTAL REVENUES			84.78	0.00	-100.0%

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	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 EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING 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%
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - 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					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Unaudited Actuals</u>	<u>2021-22 Budget</u>
6130	Child Development: Center-Based Reserve Account	11,270.80	11,270.80
Total, Restricted Balance		<u>11,270.80</u>	<u>11,270.80</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	2,486,825.99	1,437,000.00	-42.2%
3) Other State Revenue		8300-8599	254,440.74	76,000.00	-70.1%
4) Other Local Revenue		8600-8799	2,944.18	180,000.00	6013.8%
5) TOTAL, REVENUES			2,744,210.91	1,693,000.00	-38.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	747,524.95	857,032.00	14.6%
3) Employee Benefits		3000-3999	353,087.13	427,973.00	21.2%
4) Books and Supplies		4000-4999	1,013,636.75	667,190.00	-34.2%
5) Services and Other Operating Expenditures		5000-5999	38,901.15	43,750.00	12.5%
6) Capital Outlay		6000-6999	5,303.44	125,000.00	2257.0%
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	115,166.00	New
9) TOTAL, EXPENDITURES			2,158,453.42	2,236,111.00	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			585,757.49	(543,111.00)	-192.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	38,272.23	231,521.00	504.9%
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			38,272.23	231,521.00	504.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			624,029.72	(311,590.00)	-149.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,219.18	638,248.90	4388.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,219.18	638,248.90	4388.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,219.18	638,248.90	4388.6%
2) Ending Balance, June 30 (E + F1e)			638,248.90	326,658.90	-48.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	21,335.81	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	616,913.09	326,658.90	-47.0%
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	464,017.22		
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	167,469.53		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	41,836.75		
6) Stores		9320	21,335.81		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	1,342.00		
9) TOTAL, ASSETS			696,001.31		
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	57,752.41		
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			57,752.41		
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)			638,248.90		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,486,825.99	1,437,000.00	-42.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,486,825.99	1,437,000.00	-42.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	254,440.74	76,000.00	-70.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			254,440.74	76,000.00	-70.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	829.50	180,000.00	21599.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11.60	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,103.08	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			2,944.18	180,000.00	6013.8%
TOTAL, REVENUES			2,744,210.91	1,693,000.00	-38.3%

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	597,524.37	718,437.00	20.2%
Classified Supervisors' and Administrators' Salaries		2300	101,544.00	106,187.00	4.6%
Clerical, Technical and Office Salaries		2400	48,456.58	32,408.00	-33.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			747,524.95	857,032.00	14.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	118,125.55	148,914.00	26.1%
OASDI/Medicare/Alternative		3301-3302	54,935.27	64,233.00	16.9%
Health and Welfare Benefits		3401-3402	166,105.50	189,803.00	14.3%
Unemployment Insurance		3501-3502	528.26	10,328.00	1855.1%
Workers' Compensation		3601-3602	9,659.33	11,303.00	17.0%
OPEB, Allocated		3701-3702	542.35	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,190.87	3,392.00	6.3%
TOTAL, EMPLOYEE BENEFITS			353,087.13	427,973.00	21.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	27,332.87	69,720.00	155.1%
Noncapitalized Equipment		4400	2,834.16	40,000.00	1311.4%
Food		4700	983,469.72	557,470.00	-43.3%
TOTAL, BOOKS AND SUPPLIES			1,013,636.75	667,190.00	-34.2%

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	70.07	2,000.00	2754.3%
Dues and Memberships		5300	735.50	750.00	2.0%
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	17,317.84	20,000.00	15.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,206.01	20,000.00	-1.0%
Communications		5900	571.73	1,000.00	74.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			38,901.15	43,750.00	12.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	5,303.44	125,000.00	2257.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,303.44	125,000.00	2257.0%
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	0.00	115,166.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	115,166.00	New
TOTAL, EXPENDITURES			2,158,453.42	2,236,111.00	3.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	38,272.23	231,521.00	504.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			38,272.23	231,521.00	504.9%
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)			38,272.23	231,521.00	504.9%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Unaudited Actuals</u>	<u>2021-22 Budget</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	616,913.09	326,658.90
Total, Restricted Balance		<u>616,913.09</u>	<u>326,658.90</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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,708.66	3,000.00	10.8%
5) TOTAL, REVENUES			2,708.66	3,000.00	10.8%
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	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)			2,708.66	3,000.00	10.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,708.66	3,000.00	10.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	720,056.49	722,765.15	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			720,056.49	722,765.15	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			720,056.49	722,765.15	0.4%
2) Ending Balance, June 30 (E + F1e)			722,765.15	725,765.15	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	722,765.15	725,765.15	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	722,651.51		
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	113.64		
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			722,765.15		
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)			722,765.15		

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	2,708.66	3,000.00	10.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,708.66	3,000.00	10.8%
TOTAL, REVENUES			2,708.66	3,000.00	10.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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)			0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Unaudited Actuals</u>	<u>2021-22 Budget</u>
	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	175,535.48	0.00	-100.0%
5) TOTAL, REVENUES			175,535.48	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	288,650.79	208,549.00	-27.8%
3) Employee Benefits		3000-3999	124,438.62	97,087.00	-22.0%
4) Books and Supplies		4000-4999	1,965,833.93	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	554,339.91	0.00	-100.0%
6) Capital Outlay		6000-6999	45,651,805.28	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,488,322.80	1,527,580.00	2.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,073,391.33	1,833,216.00	-96.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(49,897,855.85)	(1,833,216.00)	-96.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	48,594,382.02	305,536.00	-99.4%
b) Transfers Out		7600-7629	45,493,336.03	305,536.00	-99.3%
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			3,101,045.99	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)			(46,796,809.86)	(1,833,216.00)	-96.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	60,339,971.52	13,543,161.66	-77.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,339,971.52	13,543,161.66	-77.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,339,971.52	13,543,161.66	-77.6%
2) Ending Balance, June 30 (E + F1e)					
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					
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	14,579,991.59		
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	1,183,371.45		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,348.86		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	45,571,892.52		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			61,337,604.42		
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	301,106.73		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	47,493,336.03		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			47,794,442.76		
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)			13,543,161.66		

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	175,535.48	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			175,535.48	0.00	-100.0%
TOTAL, REVENUES			175,535.48	0.00	-100.0%

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	270,075.51	190,415.00	-29.5%
Clerical, Technical and Office Salaries		2400	18,575.28	18,134.00	-2.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			288,650.79	208,549.00	-27.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	57,021.07	46,445.00	-18.5%
OASDI/Medicare/Alternative		3301-3302	21,147.17	14,893.00	-29.6%
Health and Welfare Benefits		3401-3402	40,215.45	28,357.00	-29.5%
Unemployment Insurance		3501-3502	154.11	2,394.00	1453.4%
Workers' Compensation		3601-3602	3,611.60	2,550.00	-29.4%
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	2,289.22	2,448.00	6.9%
TOTAL, EMPLOYEE BENEFITS			124,438.62	97,087.00	-22.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	717,521.28	0.00	-100.0%
Noncapitalized Equipment		4400	1,248,312.65	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,965,833.93	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,960.19	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%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	543,200.16	0.00	-100.0%
Communications		5900	179.56	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			554,339.91	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	83,817.05	0.00	-100.0%
Land Improvements		6170	180.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	45,295,963.95	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	271,844.28	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			45,651,805.28	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	1,488,322.80	1,527,580.00	2.6%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,488,322.80	1,527,580.00	2.6%
TOTAL EXPENDITURES			50,073,391.33	1,833,216.00	-96.3%

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	48,594,382.02	305,536.00	-99.4%
(a) TOTAL, INTERFUND TRANSFERS IN			48,594,382.02	305,536.00	-99.4%
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	45,493,336.03	305,536.00	-99.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			45,493,336.03	305,536.00	-99.3%

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	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			3,101,045.99	0.00	-100.0%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Unaudited Actuals</u>	<u>2021-22 Budget</u>
9010	Other Restricted Local	13,543,161.66	11,709,945.66
Total, Restricted Balance		<u>13,543,161.66</u>	<u>11,709,945.66</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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,328,907.14	1,503,500.00	-54.8%
5) TOTAL REVENUES			3,328,907.14	1,503,500.00	-54.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	101,943.28	106,424.00	4.4%
3) Employee Benefits		3000-3999	40,856.59	45,842.00	12.2%
4) Books and Supplies		4000-4999	1,132.88	1,000.00	-11.7%
5) Services and Other Operating Expenditures		5000-5999	133,227.23	120,000.00	-9.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			277,159.98	273,266.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,051,747.16	1,230,234.00	-59.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	800,000.00	800,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(800,000.00)	(800,000.00)	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)			2,251,747.16	430,234.00	-80.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	358,389.48	2,610,136.64	628.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			358,389.48	2,610,136.64	628.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			358,389.48	2,610,136.64	628.3%
2) Ending Balance, June 30 (E + F1e)					
			2,610,136.64	3,040,370.64	16.5%
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	2,610,136.64	3,040,370.64	16.5%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,623,936.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	482.62		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,624,418.73		
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	14,282.09		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			14,282.09		
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)			2,610,136.64		

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	4,573.95	3,500.00	-23.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	3,314,333.19	1,500,000.00	-54.7%
Other Local Revenue					
All Other Local Revenue		8699	10,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,328,907.14	1,503,500.00	-54.8%
TOTAL, REVENUES			3,328,907.14	1,503,500.00	-54.8%

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	93,982.48	98,652.00	5.0%
Clerical, Technical and Office Salaries		2400	7,960.80	7,772.00	-2.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			101,943.28	106,424.00	4.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	20,306.60	23,824.00	17.3%
OASDI/Medicare/Alternative		3301-3302	7,070.95	7,083.00	0.2%
Health and Welfare Benefits		3401-3402	11,126.77	11,308.00	1.6%
Unemployment Insurance		3501-3502	54.83	1,235.00	2152.4%
Workers' Compensation		3601-3602	1,278.90	1,322.00	3.4%
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	1,018.54	1,070.00	5.1%
TOTAL, EMPLOYEE BENEFITS			40,856.59	45,842.00	12.2%
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	1,132.88	1,000.00	-11.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,132.88	1,000.00	-11.7%

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	5,592.23	5,000.00	-10.6%
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	39,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	88,635.00	115,000.00	29.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			133,227.23	120,000.00	-9.9%
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					
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			277,159.98	273,266.00	-1.4%

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	800,000.00	800,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			800,000.00	800,000.00	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)			(800,000.00)	(800,000.00)	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	2,610,136.64	3,040,370.64
Total, Restricted Balance		2,610,136.64	3,040,370.64

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	3,097,171.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,958.81	5,000.00	0.8%
5) TOTAL, REVENUES			3,102,129.81	5,000.00	-99.8%
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	80,732.53	0.00	-100.0%
6) Capital Outlay		6000-6999	3,000,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,080,732.53	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,397.28	5,000.00	-76.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,165.33	0.00	-100.0%
b) Transfers Out		7600-7629	3,097,171.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,095,005.67)	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)			(3,073,608.39)	5,000.00	-100.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,104,257.26	30,648.87	-99.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,104,257.26	30,648.87	-99.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,104,257.26	30,648.87	-99.0%
2) Ending Balance, June 30 (E + F1e)					
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					
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	(1,971,206.48)		
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	(309.98)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,002,165.33		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			30,648.87		
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)			30,648.87		

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	3,097,171.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,097,171.00	0.00	-100.0%
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	4,958.81	5,000.00	0.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,958.81	5,000.00	0.8%
TOTAL, REVENUES			3,102,129.81	5,000.00	-99.8%

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	80,381.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	351.53	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			80,732.53	0.00	-100.0%
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	3,000,000.00	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			3,000,000.00	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			3,080,732.53	0.00	-100.0%

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	2,165.33	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,165.33	0.00	-100.0%
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	3,097,171.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,097,171.00	0.00	-100.0%

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)			(3,095,005.67)	0.00	-100.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
7710	State School Facilities Projects	30,648.87	35,648.87
Total, Restricted Balance		30,648.87	35,648.87

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	1,900,211.30	0.00	-100.0%
5) TOTAL, REVENUES			1,900,211.30	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	2,406.50	0.00	-100.0%
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			2,406.50	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,897,804.80	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,500.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,500.00)	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,884,304.80	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	50,087.17	1,934,391.97	3762.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			50,087.17	1,934,391.97	3762.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			50,087.17	1,934,391.97	3762.1%
2) Ending Balance, June 30 (E + F1e)					
			1,934,391.97	1,934,391.97	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,934,391.97	1,934,391.97	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	1,936,782.73		
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	15.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,936,798.47		
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	2,406.50		
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			2,406.50		
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)			1,934,391.97		

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
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	211.30	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,900,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,900,211.30	0.00	-100.0%
TOTAL, REVENUES			1,900,211.30	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
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	2,406.50	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,406.50	0.00	-100.0%
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			2,406.50	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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	13,500.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,500.00	0.00	-100.0%

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)			(13,500.00)	0.00	-100.0%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Unaudited Actuals</u>	<u>2021-22 Budget</u>
9010	Other Restricted Local	1,934,391.97	1,934,391.97
Total, Restricted Balance		<u>1,934,391.97</u>	<u>1,934,391.97</u>

Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Object

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	12,454,801.02	12,489,592.00	0.3%
5) TOTAL, REVENUES			12,454,801.02	12,489,592.00	0.3%
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	21,463.00	38,400.00	78.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,155,802.80	9,024,944.00	26.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,177,265.80	9,063,344.00	26.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,277,535.22	3,426,248.00	-35.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	800,000.00	800,000.00	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			800,000.00	800,000.00	0.0%

Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,077,535.22	4,226,248.00	-30.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	8,735,852.17	14,813,387.39	69.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			8,735,852.17	14,813,387.39	69.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			8,735,852.17	14,813,387.39	69.6%
2) Ending Balance, June 30 (E + F1e)					
			14,813,387.39	19,039,635.39	28.5%
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	14,813,387.39	19,039,635.39	28.5%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,789,837.99		
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	21,389.07		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,160.33		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			14,813,387.39		
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)			14,813,387.39		

Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Object

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 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	6,228,931.91	6,469,592.00	3.9%
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	31,494.39	20,000.00	-36.5%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	6,194,374.72	6,000,000.00	-3.1%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,454,801.02	12,489,592.00	0.3%
TOTAL, REVENUES			12,454,801.02	12,489,592.00	0.3%

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%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	21,463.00	38,400.00	78.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,463.00	38,400.00	78.9%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	4,923,353.80	6,656,880.00	35.2%
Other Debt Service - Principal		7439	2,232,449.00	2,368,064.00	6.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,155,802.80	9,024,944.00	26.1%
TOTAL, EXPENDITURES			7,177,265.80	9,063,344.00	26.3%

Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Object

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	800,000.00	800,000.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			800,000.00	800,000.00	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	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			800,000.00	800,000.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Unaudited Actuals</u>	<u>2021-22 Budget</u>
9010	Other Restricted Local	14,813,387.39	19,039,635.39
Total, Restricted Balance		14,813,387.39	19,039,635.39

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

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	7,480,382.91	0.00	-100.0%
5) TOTAL, REVENUES			7,480,382.91	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	7,423,985.09	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,423,985.09	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			56,397.82	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56,397.82	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	5,530,768.62	5,587,166.44	1.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			5,530,768.62	5,587,166.44	1.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			5,530,768.62	5,587,166.44	1.0%
2) Ending Balance, June 30 (E + F1e)					
			5,587,166.44	5,587,166.44	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	5,587,166.44	5,587,166.44	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	5,586,347.34		
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	819.10		
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			5,587,166.44		
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)			5,587,166.44		

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	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	7,469,942.33	0.00	-100.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	10,440.58	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,480,382.91	0.00	-100.0%
TOTAL, REVENUES			7,480,382.91	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	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	4,733,985.09	0.00	-100.0%
Other Debt Service - Principal		7439	2,690,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,423,985.09	0.00	-100.0%
TOTAL, EXPENDITURES			7,423,985.09	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

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: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	5,587,166.44	5,587,166.44
Total, Restricted Balance		5,587,166.44	5,587,166.44

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	30.81	125.00	305.7%
5) TOTAL, REVENUES			30.81	125.00	305.7%
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	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30.81	125.00	305.7%
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 NET POSITION (C + D4)			30.81	125.00	305.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,263.82	7,294.63	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,263.82	7,294.63	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,263.82	7,294.63	0.4%
2) Ending Net Position, June 30 (E + F1e)			7,294.63	7,419.63	1.7%
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	7,294.63	7,419.63	1.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,293.48		
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	1.15		
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			7,294.63		
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	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
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)			7,294.63		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	30.81	125.00	305.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30.81	125.00	305.7%
TOTAL, REVENUES			30.81	125.00	305.7%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
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%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Unaudited Actuals</u>	<u>2021-22 Budget</u>
	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	695.28	2,500.00	259.6%
5) TOTAL, REVENUES			695.28	2,500.00	259.6%
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	2,000.00	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,304.72)	2,500.00	-291.6%
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	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)			(1,304.72)	2,500.00	-291.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	165,079.72	163,775.00	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			165,079.72	163,775.00	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			165,079.72	163,775.00	-0.8%
2) Ending Net Position, June 30 (E + F1e)					
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	163,775.00	166,275.00	1.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	163,749.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	25.78		
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			163,775.00		
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	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
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)			163,775.00		

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	695.28	2,500.00	259.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			695.28	2,500.00	259.6%
TOTAL, REVENUES			695.28	2,500.00	259.6%

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	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,000.00	0.00	-100.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amorization 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			2,000.00	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	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	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%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Unaudited Actuals</u>	<u>2021-22 Budget</u>
	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)	6,946.71	6,946.71	6,946.71	6,922.69	6,922.69	6,922.69
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)	6,946.71	6,946.71	6,946.71	6,922.69	6,922.69	6,922.69
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	18.97	18.97	18.97	19.63	19.63	19.63
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	18.97	18.97	18.97	19.63	19.63	19.63
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,965.68	6,965.68	6,965.68	6,942.32	6,942.32	6,942.32
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2020-21 Unaudited Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. 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	47,581,849.00	100,000.00	47,681,849.00			47,681,849.00
Work in Progress	51,708,181.00	51,529,782.00	103,237,963.00			103,237,963.00
Total capital assets not being depreciated	99,290,030.00	51,629,782.00	150,919,812.00	0.00	0.00	150,919,812.00
Capital assets being depreciated:						
Land Improvements	8,645,492.00	4,520,619.00	13,166,111.00			13,166,111.00
Buildings	166,945,399.00	19,923,907.00	186,869,306.00			186,869,306.00
Equipment	5,513,464.00	465,305.00	5,978,769.00			5,978,769.00
Total capital assets being depreciated	181,104,355.00	24,909,831.00	206,014,186.00	0.00	0.00	206,014,186.00
Accumulated Depreciation for:						
Land Improvements	(2,511,814.00)	(386,694.00)	(2,898,508.00)			(2,898,508.00)
Buildings	(49,472,769.00)	(3,595,966.00)	(53,068,735.00)			(53,068,735.00)
Equipment	(4,269,675.00)	200,014.00	(4,069,661.00)			(4,069,661.00)
Total accumulated depreciation	(56,254,258.00)	(3,782,646.00)	(60,036,904.00)	0.00	0.00	(60,036,904.00)
Total capital assets being depreciated, net	124,850,097.00	21,127,185.00	145,977,282.00	0.00	0.00	145,977,282.00
Governmental activity capital assets, net	224,140,127.00	72,756,967.00	296,897,094.00	0.00	0.00	296,897,094.00
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
Capital assets being depreciated:						
Land Improvements	0.00	0.00	0.00	0.00	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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Title I	CSI School Improvement	ESSER II	ESSER III	ESSER III Learning Loss	GEER	Coronavirus Relief Fund
1. Prior Year Carryover	173,333.68	64,807.95	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	671,064.00	177,547.00	2,255,490.00	4,041,313.00	1,010,328.00	425,050.00	2,981,041.00
b. Transferability (ESSA)							0.00
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	671,064.00	177,547.00	2,255,490.00	4,041,313.00	1,010,328.00	425,050.00	2,981,041.00
3. Required Matching Funds/Other				(1,705,000.00)			
4. Total Available Award (sum lines 1, 2d, & 3)	844,397.68	242,354.95	2,255,490.00	2,336,313.00	1,010,328.00	425,050.00	2,981,041.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	156,140.68						0.00
6. Cash Received in Current Year	375,820.00	153,828.95	225,549.00	0.00	0.00	425,050.00	2,981,041.00
7. Contributed Matching Funds				(1,705,000.00)			
8. Total Available (sum lines 5, 6, & 7)	531,960.68	153,828.95	225,549.00	(1,705,000.00)	0.00	425,050.00	2,981,041.00
EXPENDITURES							
9. Donor-Authorized Expenditures	579,635.23	161,877.28	766,514.57	203,204.00		425,050.00	2,903,060.32
10. Non Donor-Authorized Expenditures							(6,524.76)
11. Total Expenditures (lines 9 & 10)	579,635.23	161,877.28	766,514.57	203,204.00	0.00	425,050.00	2,896,535.56
12. Amounts Included in Line 6 above for Prior Year Adjustments	(4,185.00)						
13. Calculation of Unearned Revenue or AVP, & A/R amounts (line 8 minus line 9 plus line 12)	(51,859.55)	(8,048.33)	(540,965.57)	(1,908,204.00)	0.00	0.00	77,980.68
a. Unearned Revenue							77,980.68
b. Accounts Payable							
c. Accounts Receivable	51,859.55	8,048.33	540,965.57	1,908,204.00			
14. Unused Grant Award Calculation (line 4 minus line 9)	264,762.45	80,477.67	1,488,975.43	2,133,109.00	1,010,328.00	0.00	77,980.68
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	583,820.23	161,877.28	766,514.57	1,908,204.00	0.00	425,050.00	2,903,060.32

FEDERAL PROGRAM NAME	PL94-142	IDEA Private Schools	Federal PPIIP	Early Special Education Improvement	Federal Mental Health	Carl Perkins	Title II
FEDERAL CATALOG NUMBER	84.027	84.027	84.173	84.173A	84.173	84.048	84.367
RESOURCE CODE	3310	3311	3315	3326	3327	3550	4035
REVENUE OBJECT	8181	8181	8181	8182	8182	8290	8290
LOCAL DESCRIPTION (if any)		Done	Done	Done	Done	Done	Done
AWARD							
1. Prior Year Carryover	0.00	10,389.00	0.00	0.00	1,921.17	0.00	44,101.58
2. a. Current Year Award	1,258,263.00	1,396.00	36,234.00	33,596.00	89,062.00	38,770.00	150,814.00
b. Transferability (ESSA)	0.00						
c. Other Adjustments	(45,795.00)		55.00			(315.45)	0.00
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	1,212,468.00	1,396.00	36,289.00	33,596.00	89,062.00	38,454.55	150,814.00
3. Required Matching Funds/Other							
4. Total Available Award	1,212,468.00	11,785.00	36,289.00	33,596.00	90,983.17	38,454.55	194,915.58
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year						0.00	39,260.58
6. Cash Received in Current Year	(45,795.00)	0.00	55.00	0.00	0.00	0.00	87,752.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	(45,795.00)	0.00	55.00	0.00	0.00	0.00	127,012.58
EXPENDITURES							
9. Donor-Authorized Expenditures	1,212,468.00		36,289.00	0.00	79,177.38	35,224.68	175,158.35
10. Non Donor-Authorized Expenditures	1,826,306.41		35,122.97				
11. Total Expenditures (lines 9 & 10)	3,038,774.41	0.00	71,411.97	0.00	79,177.38	35,224.68	175,158.35
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or AVP, & A/R amounts (line 8 minus line 9 plus line 12)	(1,258,263.00)	0.00	(36,234.00)	0.00	(79,177.38)	(35,224.68)	(48,145.77)
a. Unearned Revenue	0.00						
b. Accounts Payable							
c. Accounts Receivable	1,258,263.00		36,234.00		79,177.38	35,224.68	48,145.77
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	11,785.00	0.00	33,596.00	11,805.79	3,229.87	19,757.23
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,212,468.00	0.00	36,289.00	0.00	79,177.38	35,224.68	175,158.35

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 IV	Title III LEP	Transition Partnership (TPP)	TOTAL
FEDERAL CATALOG NUMBER	84.424	84.365	84.158	
RESOURCE CODE	4127	4203	Fd 11 Resc 3410	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)	Done	Done	Done	
AWARD				
1. Prior Year Carryover	57,603.98	44,263.32	0.00	396,420.68
2. a. Current Year Award	51,437.00	66,581.00	86,640.00	13,374,626.00
b. Transferability (ESSA)				0.00
c. Other Adjustments				(46,055.45)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	51,437.00	66,581.00	86,640.00	13,328,570.55
3. Required Matching Funds/Other			25,360.00	(1,679,640.00)
4. Total Available Award (sum lines 1, 2d, & 3)	109,040.98	110,844.32	112,000.00	12,045,351.23
REVENUES				
5. Unearned Revenue Deferred from Prior Year	10,598.98	2,213.32		208,213.56
6. Cash Received in Current Year	11,798.00	37,566.00	36,418.47	4,289,083.42
7. Contributed Matching Funds			25,360.00	(1,679,640.00)
8. Total Available (sum lines 5, 6, & 7)	22,396.98	39,779.32	61,778.47	2,817,656.98
EXPENDITURES				
9. Donor-Authorized Expenditures	7,456.30	51,958.96	74,118.70	6,711,192.77
10. Non Donor-Authorized Expenditures				1,854,904.62
11. Total Expenditures (lines 9 & 10)	7,456.30	51,958.96	74,118.70	8,566,097.39
12. Amounts Included in Line 6 above for Prior Year Adjustments				(4,185.00)
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	14,940.68	(12,179.64)	(12,340.23)	(3,897,720.79)
a. Unearned Revenue	14,940.68			92,921.36
b. Accounts Payable				0.00
c. Accounts Receivable		12,179.64	12,340.23	3,990,642.15
14. Unused Grant Award Calculation (line 4 minus line 9)	101,584.68	58,885.36	37,881.30	5,334,158.46
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)	7,456.30	51,958.96	48,758.70	8,395,017.77

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

STATE PROGRAM NAME	ASES	CTEIG	Strong Workforce	Workability	Ag Incentive	In-Person Instruction	TOTAL
RESOURCE CODE	6010	6387	6388	6520	7010	7422	
RESOURCE OBJECT	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	Done	Done	Done	Done	Done		
AWARD							
1. Prior Year Carryover	70,793.51	77,545.28	0.00	3,462.38	0.00	0.00	151,801.17
2. a. Current Year Award	439,395.10	194,297.00	215,877.00	70,760.00	14,739.00	2,463,869.00	3,398,937.10
b. Other Adjustments	49.51	155,644.00			445.32		156,138.83
c. Adj Curr Yr Award (sum lines 2a & 2b)	439,444.61	349,941.00	215,877.00	70,760.00	15,184.32	2,463,869.00	3,555,075.93
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	510,238.12	427,486.28	215,877.00	74,222.38	15,184.32	2,463,869.00	3,706,877.10
REVENUES							
5. Unearned Revenue Deferred from Prior Year	26,854.11	32,780.83				0.00	59,634.94
6. Cash Received in Current Year	404,291.07	355,390.74	0.00	0.00	15,184.32	1,056,038.00	1,830,904.13
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	431,145.18	388,171.57	0.00	0.00	15,184.32	1,056,038.00	1,890,539.07
EXPENDITURES							
9. Donor-Authorized Expenditures	294,857.67	149,592.80	90,843.28	74,222.38	15,184.32	1,200,823.11	1,825,523.56
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	294,857.67	149,592.80	90,843.28	74,222.38	15,184.32	1,200,823.11	1,825,523.56
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or AVP, & A/R amounts (line 8 minus line 9 plus line 12)	136,287.51	238,578.77	(90,843.28)	(74,222.38)	0.00	(144,785.11)	65,015.51
a. Unearned Revenue	136,287.51	238,578.77					374,866.28
b. Accounts Payable							0.00
c. Accounts Receivable			90,843.28	74,222.38		144,785.11	309,850.77
14. Unused Grant Award Calculation (line 4 minus line 9)	215,380.45	277,893.48	125,033.72	0.00	0.00	1,263,045.89	1,881,353.54
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)	294,857.67	149,592.80	90,843.28	74,222.38	15,184.32	1,200,823.11	1,825,523.56

LOCAL PROGRAM NAME	CRANE	CTEIG-PCOE	SWP - PCOE	SCOE Hub Grant	CDFA Farm to Fork School Incubator	Wellness	WPTA Release Time
RESOURCE CODE	9032	9038	9039	9083	9089	9850	9851
REVENUE OBJECT	8677	8677	8677	8677	8699	8699	8699
LOCAL DESCRIPTION (if any)	Done	Done	Done	Done	Done	Done	Done
AWARD							
1. Prior Year Carryover	4,027.55	16,597.01	0.00	15,000.00	0.00	13,087.87	
2. a. Current Year Award			8,470.00		30,753.00	25,320.00	14,967.70
b. Other Adjustments						(3,536.66)	
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	8,470.00	0.00	30,753.00	21,783.34	14,967.70
3. Required Matching Funds/Other						1,016.25	
4. Total Available Award (sum lines 1, 2c, & 3)	4,027.55	16,597.01	8,470.00	15,000.00	30,753.00	35,887.46	14,967.70
REVENUES							
5. Unearned Revenue Deferred from Prior Year	4,027.55	16,597.01	0.00		0.00		
6. Cash Received in Current Year			5,530.44		0.00	10,602.08	
7. Contributed Matching Funds						0.00	
8. Total Available (sum lines 5, 6, & 7)	4,027.55	16,597.01	5,530.44	0.00	0.00	10,602.08	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	4,027.55	16,597.01	5,530.44		0.00	26,897.43	14,967.70
10. Non Donor-Authorized Expenditures						1,016.25	
11. Total Expenditures (lines 9 & 10)	4,027.55	16,597.01	5,530.44	0.00	0.00	27,913.68	14,967.70
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or AVP, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	0.00	0.00	0.00	(16,295.35)	(14,967.70)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	2,939.56	15,000.00	30,753.00	16,295.35	14,967.70
15. If Carryover is allowed, enter line 14 amount here						8,990.03	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,027.55	16,597.01	5,530.44	0.00	0.00	26,897.43	14,967.70

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	48,712.43
2. a. Current Year Award	79,510.70
b. Other Adjustments	(3,536.66)
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	75,974.04
3. Required Matching Funds/Other	1,016.25
4. Total Available Award	
(sum lines 1, 2c, & 3)	125,702.72
REVENUES	
5. Unearned Revenue Deferred from Prior Year	20,624.56
6. Cash Received in Current Year	16,132.52
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	36,757.08
EXPENDITURES	
9. Donor-Authorized Expenditures	68,020.13
10. Non Donor-Authorized Expenditures	1,016.25
11. Total Expenditures (lines 9 & 10)	69,036.38
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)	(31,263.05)
a. Unearned Revenue	0.00
b. Accounts Payable	0.00
c. Accounts Receivable	31,263.05
14. Unused Grant Award Calculation (line 4 minus line 9)	57,682.59
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)	68,020.13

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	ESSER	Medi-Cal Billing	National School Lunch Program	COVID CARES Act - Federal	Child Nutrition - CCFP Claims	TOTAL
1. Prior Year Restricted Ending Balance	10147	93,778	10,555		10,558	
2. a. Current Year Award	3210	5640	Fd 13 Resc 5310	Fd 13 Resc 5316	Fd 13 Resc 5320	36,076.94
b. Other Adjustments	8290	Done	Various	8220	8220	3,349,392.05
c. Adj Curr Yr Award (sum lines 2a & 2b)	Done	Done	Done	Done	Done	0.00
3. Required Matching Funds/Other	(72,877.06)	94,734.82	11,705.49		2,513.69	
4. Total Available Award (sum lines 1, 2c, & 3)	569,013.00	74,803.64	2,593,007.23	111,521.25	1,046.93	3,349,392.05
REVENUES						
5. Cash Received in Current Year	496,135.94	169,538.46	2,601,643.10	111,521.25	6,630.24	3,385,468.99
6. Amounts Included in Line 5 for Prior Year Adjustments	569,013.00	74,803.64	2,425,537.70	111,521.25	1,046.93	3,181,922.52
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	167,469.53	0.00	0.00	167,469.53
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	167,469.53	0.00	0.00	167,469.53
8. Contributed Matching Funds			(3,069.62)			(3,069.62)
9. Total Available (sum lines 5, 7c, & 8)	569,013.00	74,803.64	2,589,937.61	111,521.25	1,046.93	3,346,322.43
EXPENDITURES						
10. Donor-Authorized Expenditures	496,135.94	121,801.98	1,963,394.20	111,521.25	6,630.24	2,699,483.61
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	496,135.94	121,801.98	1,963,394.20	111,521.25	6,630.24	2,699,483.61
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	0.00	47,736.48	638,248.90	0.00	0.00	685,985.38

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

STATE PROGRAM NAME	Mandated Costs Block Grant	Mandated Costs One-Time	MAA	K-12 IMF	LCFF Supplemental	State Lottery - Non Prop 20	Education Protection Account
RESOURCE CODE	20	60	102	156	800	1100	1400
REVENUE OBJECT	8550	8550	8699	8980	8980	8560	8012
LOCAL DESCRIPTION (if any)	Done	Done	Done	Done	Done	Done	Done
AWARD							
1. Prior Year Restricted Ending Balance	0.00	3,138,718.75	466,293.45	468,413.41	339,771.70	153,299.48	0.00
2. a. Current Year Award	286,380.00	25,882.28	92,968.85	4,000.00		1,257,261.44	1,393,282.00
b. Other Adjustments						(25,872.60)	(212.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	286,380.00	25,882.28	92,968.85	4,000.00	0.00	1,231,388.84	1,393,070.00
3. Required Matching Funds/Other	(279,630.96)	279,630.96	0.00	320,770.24	4,110,826.00	(1,070,000.00)	
4. Total Available Award (sum lines 1, 2c, & 3)	6,749.04	3,444,231.99	559,262.30	793,183.65	4,450,597.70	314,688.32	1,393,070.00
REVENUES							
5. Cash Received in Current Year	286,380.00	25,882.28	92,968.85	4,000.00	0.00	1,022,892.64	1,393,282.00
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	0.00	(25,872.60)	(212.00)
b. Noncurrent Accounts Receivable						234,368.80	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	234,368.80	0.00
8. Contributed Matching Funds		279,630.96		320,770.24	4,110,826.00		
9. Total Available (sum lines 5, 7c, & 8)	286,380.00	305,513.24	92,968.85	324,770.24	4,110,826.00	1,257,261.44	1,393,282.00
EXPENDITURES							
10. Donor-Authorized Expenditures	6,749.04	498,572.48	65,803.19	213,247.82	3,534,873.39	188,031.22	1,393,070.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	6,749.04	498,572.48	65,803.19	213,247.82	3,534,873.39	188,031.22	1,393,070.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	2,945,659.51	493,459.11	579,935.83	915,724.31	126,657.10	0.00

STATE PROGRAM NAME	Lottery - Prop 20	Special Education	Prop 98 Mental Health - State	Prop 98 Mental Health - New	Classified Professional Development	COVID_PPE	Prop 98 COVID
RESOURCE CODE	6300	6500	6512	6546	7311	7388	7420
REVENUE OBJECT	8560	Various	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	Done	Done	Done	Done	Done	Done	Done
AWARD							
1. Prior Year Restricted Ending Balance	421,277.98	0.00	116,799.72	0.00	31,350.94	81,038.02	0.00
2. a. Current Year Award	548,881.23	4,120,631.00		448,491.00	0.00	0.00	546,199.00
b. Other Adjustments	(19,196.07)	194,048.83					
c. Adj Curr Yr Award (sum lines 2a & 2b)	529,685.16	4,314,679.83	0.00	448,491.00	0.00	0.00	546,199.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	950,963.14	4,314,679.83	116,799.72	448,491.00	31,350.94	81,038.02	546,199.00
REVENUES							
5. Cash Received in Current Year	302,902.83	1,978,343.83	0.00	448,491.00	0.00		546,199.00
6. Amounts Included in Line 5 for Prior Year Adjustments	(19,196.07)						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	245,978.40	2,336,336.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	245,978.40	2,336,336.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	548,881.23	4,314,679.83	0.00	448,491.00	0.00	0.00	546,199.00
EXPENDITURES							
10. Donor-Authorized Expenditures	558,397.23	4,314,679.83	69,200.42	333,174.59		25,765.80	546,199.00
11. Non Donor-Authorized Expenditures		6,901,052.97					
12. Total Expenditures (line 10 plus line 11)	558,397.23	11,215,732.80	69,200.42	333,174.59	0.00	25,765.80	546,199.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	392,565.91	0.00	47,599.30	115,316.41	31,350.94	55,272.22	0.00

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Expanded Learning Program	Expanded Learning Paraprofessionals	Low Performing Student Block Grant	Routine Repair & Maintenance	COVID State Supplemental Meal	TOTAL
RESOURCE CODE	7425	7426	7510	8150	13-7027	
REVENUE OBJECT	8590	8590	8590	8980	8520	
LOCAL DESCRIPTION (if any)	Done	Done	Done	Done	Done	
AWARD						
1. Prior Year Restricted Ending Balance	0.00	0.00	94,078.42	503,943.97		5,814,985.84
2. a. Current Year Award	4,022,358.00	445,706.00	0.00		38,635.50	13,226,676.30
b. Other Adjustments						152,768.16
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,022,358.00	445,706.00	0.00	0.00	38,635.50	13,379,444.46
3. Required Matching Funds/Other						3,361,596.24
4. Total Available Award (sum lines 1, 2c, & 3)	4,022,358.00	445,706.00	94,078.42	503,943.97	38,635.50	22,556,026.54
REVENUES						
5. Cash Received in Current Year	2,008,668.00	223,185.00			38,635.50	8,371,830.93
6. Amounts Included in Line 5 for Prior Year Adjustments						(45,280.67)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	2,013,690.00	222,521.00	0.00	0.00	0.00	5,052,894.20
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	2,013,690.00	222,521.00	0.00	0.00	0.00	5,052,894.20
8. Contributed Matching Funds						4,711,227.20
9. Total Available (sum lines 5, 7c, & 8)	4,022,358.00	445,706.00	0.00	0.00	38,635.50	18,135,952.33
EXPENDITURES						
10. Donor-Authorized Expenditures	491,508.97	4,437.75	94,078.42		38,635.50	12,376,424.65
11. Non Donor-Authorized Expenditures						6,901,052.97
12. Total Expenditures (line 10 plus line 11)	491,508.97	4,437.75	94,078.42	0.00	38,635.50	19,277,477.62
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	3,530,849.03	441,268.25	0.00	503,943.97	0.00	10,179,601.89

LOCAL PROGRAM NAME	E-Rate	Charter Schools	RDA Facilities	CARES Donation	SUMS Initiative	Sierra College Dual Enrollment	Sacramento Community Found.
RESOURCE CODE	110	115	9030	9113	9257	9593	9603
REVENUE OBJECT	8699	8677	8625	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	Done	Done	Done	Done	Done	Done	
AWARD							
1. Prior Year Restricted Ending Balance	73,566.93	263,982.76	457,156.58	0.00	8,074.40	15,773.25	0.00
2. a. Current Year Award	9,093.77	40,266.35	367,653.87	1,800.00		12,375.00	700.00
b. Other Adjustments			(28,418.01)				
c. Adj Curr Yr Award (sum lines 2a & 2b)	9,093.77	40,266.35	339,235.86	1,800.00	0.00	12,375.00	700.00
3. Required Matching Funds/Other			(350,000.00)			(20,770.24)	
4. Total Available Award (sum lines 1, 2c, & 3)	82,660.70	304,249.11	446,392.44	1,800.00	8,074.40	7,378.01	700.00
REVENUES							
5. Cash Received in Current Year	9,093.77	0.00	367,653.87	1,800.00	0.00	12,375.00	700.00
6. Amounts Included in Line 5 for Prior Year Adjustments			(28,418.01)				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	40,266.35	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	40,266.35	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds			(350,000.00)				
9. Total Available (sum lines 5, 7c, & 8)	9,093.77	40,266.35	17,653.87	1,800.00	0.00	12,375.00	700.00
EXPENDITURES							
10. Donor-Authorized Expenditures	54,031.98	46,363.95	90,290.93	0.00	7,036.74	7,378.01	700.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	54,031.98	46,363.95	90,290.93	0.00	7,036.74	7,378.01	700.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	28,628.72	257,885.16	356,101.51	1,800.00	1,037.66	0.00	0.00

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Gayle Frisbee Scholarship	Judith McCartney Scholarship	Gary Vincent Scholarship	SIG Safety Credits	Every 15 Minutes	Grazing Agreement	Placer Community Arts Council
1. Prior Year Restricted Ending Balance	801.60	8,333.00	32.60	11,605.91	744.12	118,305.74	0.00
2. a. Current Year Award		5,000.00	0.00	20,031.00	0.00	27,250.00	3,500.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	5,000.00	0.00	20,031.00	0.00	27,250.00	3,500.00
3. Required Matching Funds/Other	301.30		301.30				
4. Total Available Award (sum lines 1, 2c, & 3)	1,102.90	13,333.00	333.90	31,636.91	744.12	145,555.74	3,500.00
REVENUES							
5. Cash Received in Current Year	0.00	5,000.00	0.00	0.00	0.00	27,250.00	3,500.00
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	20,031.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	301.30		301.30				
c. Current Accounts Receivable (line 7a minus line 7b)	(301.30)	0.00	(301.30)	20,031.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	(301.30)	5,000.00	(301.30)	20,031.00	0.00	27,250.00	3,500.00
EXPENDITURES							
10. Donor-Authorized Expenditures	500.00	1,000.00	500.00	25,137.88	0.00	0.00	3,482.04
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	500.00	1,000.00	500.00	25,137.88	0.00	0.00	3,482.04
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	602.90	12,333.00	(166.10)	6,499.03	744.12	145,555.74	17.96

LOCAL PROGRAM NAME	Sun City Lincoln Hills	Whitney/Pinkerton Grant	TOTAL
RESOURCE CODE	9860	9861	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)	Done	Done	
AWARD			
1. Prior Year Restricted Ending Balance	0.00	0.00	958,376.89
2. a. Current Year Award	4,270.00	352.09	492,292.08
b. Other Adjustments			(28,418.01)
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,270.00	352.09	463,874.07
3. Required Matching Funds/Other			(370,167.64)
4. Total Available Award (sum lines 1, 2c, & 3)	4,270.00	352.09	1,052,083.32
REVENUES			
5. Cash Received in Current Year	4,270.00	352.09	431,994.73
6. Amounts Included in Line 5 for Prior Year Adjustments			(28,418.01)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	60,297.35
b. Noncurrent Accounts Receivable			602.60
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	59,694.75
8. Contributed Matching Funds			(350,000.00)
9. Total Available (sum lines 5, 7c, & 8)	4,270.00	352.09	141,689.48
EXPENDITURES			
10. Donor-Authorized Expenditures	0.00	352.09	236,773.62
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	0.00	352.09	236,773.62
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	4,270.00	0.00	815,309.70

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	35,613,981.48	301	0.00	303	35,613,981.48	305	57,356.44		307	35,556,625.04	309
2000 - Classified Salaries	10,569,057.57	311	10,192.68	313	10,558,864.89	315	920,527.49		317	9,638,337.40	319
3000 - Employee Benefits	20,181,431.81	321	126,981.67	323	20,054,450.14	325	419,924.85		327	19,634,525.29	329
4000 - Books, Supplies Equip Replace. (6500)	6,671,685.57	331	132,176.77	333	6,539,508.80	335	768,932.98		337	5,770,575.82	339
5000 - Services . . . & 7300 - Indirect Costs	9,273,937.02	341	57,419.81	343	9,216,517.21	345	1,810,176.75		347	7,406,340.46	349
TOTAL					81,983,322.52	365			TOTAL	78,006,404.01	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	29,541,514.72	375
2. Salaries of Instructional Aides Per EC 41011.	2100	2,404,894.41	380
3. STRS.	3101 & 3102	7,182,534.39	382
4. PERS.	3201 & 3202	483,361.54	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	638,665.15	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	4,886,117.59	385
7. Unemployment Insurance.	3501 & 3502	19,845.56	390
8. Workers' Compensation Insurance.	3601 & 3602	426,838.55	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	369,562.01	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		45,953,333.92	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).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		45,953,333.92	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.		58.91%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		55.00%
2. Percentage spent by this district (Part II, Line 15)		58.91%
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).		78,006,404.01
5. Deficiency Amount (Part III, Line 3 times Line 4)		0.00

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

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	85,173,693.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	8,906,712.61
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	35,560.40
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	509,643.80
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	205,074.50
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	72,733.16
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)				823,011.86
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	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)				75,443,968.53

		2020-21 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		6,965.68
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,830.81
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.)	71,810,251.46	10,308.07
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)	71,810,251.46	10,308.07
B. Required effort (Line A.2 times 90%)	64,629,226.31	9,277.26
C. Current year expenditures (Line I.E and Line II.B)	75,443,968.53	10,830.81
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)	55,589,160.07		55,589,160.07			57,662,635.74
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	6,965.68		6,965.68			6,965.68
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)	6,965.68		6,965.68	6,942.32		6,942.32
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)			6,965.68			6,942.32
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2020-21 Actual			2021-22 Budget		
1. Homeowners' Exemption (Object 8021)	340,577.60		340,577.60	332,958.00		332,958.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	26.66		26.66	0.00		0.00
4. Secured Roll Taxes (Object 8041)	50,082,171.03		50,082,171.03	51,776,083.00		51,776,083.00
5. Unsecured Roll Taxes (Object 8042)	1,213,444.09		1,213,444.09	1,170,621.00		1,170,621.00
6. Prior Years' Taxes (Object 8043)	6,192.38		6,192.38	0.00		0.00
7. Supplemental Taxes (Object 8044)	1,258,910.36		1,258,910.36	605,538.00		605,538.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	2,306,235.45		2,306,235.45	2,107,117.00		2,107,117.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1,423,339.50		1,423,339.50	350,000.00		350,000.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	56,630,897.07	0.00	56,630,897.07	56,342,317.00	0.00	56,342,317.00
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)	56,630,897.07	0.00	56,630,897.07	56,342,317.00	0.00	56,342,317.00

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) 2,619,164.67
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 63,620,214.11

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.12%

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)	3,515,038.45
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,335,619.61
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	287,796.12
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	5,138,454.18
9. Carry-Forward Adjustment (Part IV, Line F)	774,017.62
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,912,471.80

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	51,586,727.65
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,879,182.59
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	5,159,506.35
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	973,105.32
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	53,181.95
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	557,058.10
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)	249,980.23
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)	1,007,233.63
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)	6,697,546.64
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)	73,248.92
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,169,680.26
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)	78,406,451.64

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)	6.55%
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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/icc) (Line A10 divided by Line B19)	7.54%
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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>5,138,454.18</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>34,165.38</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 (5.61%) times Part III, Line B19); zero if negative	<u>774,017.62</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.61%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.61%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>774,017.62</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>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.</p>	
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>774,017.62</u>

Approved indirect cost rate: 5.61%
Highest rate used in any program: 5.61%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	548,845.03	30,790.20	5.61%
01	3182	153,278.37	8,598.91	5.61%
01	3210	469,864.75	26,271.19	5.59%
01	3212	713,069.53	40,003.20	5.61%
01	3215	402,484.55	22,565.45	5.61%
01	3310	2,877,354.81	161,419.60	5.61%
01	3315	67,618.57	3,793.40	5.61%
01	3550	33,353.55	1,871.13	5.61%
01	4035	165,853.95	9,304.40	5.61%
01	4127	7,060.23	396.07	5.61%
01	4203	50,940.16	1,018.80	2.00%
01	6010	280,837.21	14,020.46	4.99%
01	6387	141,646.44	7,946.36	5.61%
01	6388	21,827.60	1,224.52	5.61%
01	6500	8,769,850.07	491,988.58	5.61%
01	6512	65,524.50	3,675.92	5.61%
01	6520	71,265.73	2,956.65	4.15%
01	6546	315,476.37	17,698.22	5.61%
01	7420	517,184.93	29,014.07	5.61%
01	7510	89,080.98	4,997.44	5.61%
01	9010	206,506.10	1,467.97	0.71%
11	3410	70,278.86	3,839.84	5.46%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	153,299.48		421,277.98	574,577.46
2. State Lottery Revenue	8560	1,231,388.84		529,685.16	1,761,074.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	(1,070,000.00)	1,070,000.00		0.00
6. Total Available (Sum Lines A1 through A5)		314,688.32	1,070,000.00	950,963.14	2,335,651.46
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	720.00	921,223.00		921,943.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	136.81	148,777.00		148,913.81
4. Books and Supplies	4000-4999	184,611.55		415,826.83	600,438.38
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	2,562.86			2,562.86
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			142,570.40	142,570.40
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)		188,031.22	1,070,000.00	558,397.23	1,816,428.45
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	126,657.10	0.00	392,565.91	519,223.01
D. COMMENTS:					
These are online learning platforms such as Sunday, Edgenuity and Amplify Education.					

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.

	----- 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)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9900 (will be allocated based on factors input)	13,593.98	0.00	0.00	900,643.69	4,769,110.28	0.00	404,536.11
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	277.10			277.10	448.60		
3100 Alternative Schools							
3200 Continuation Schools	5.00			5.00	6.50		
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	10.25			10.25	10.25		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	56.40			56.20	48.63		77.00
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)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	348.75	0.00	0.00	348.55	513.98	0.00	77.00

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	9,633.07	0.00	9,633.07	827.09	10,460.16	
1110	Regular Education, K-12	52,718,885.37	4,889,283.23	57,608,168.60	4,946,200.86	62,554,369.46	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	1,104,518.88	73,426.87	1,177,945.75	101,137.68	1,279,083.43	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	1,609,429.09	121,992.81	1,731,421.90	148,658.79	1,880,080.69	
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	254.13	0.00	254.13	21.82	275.95	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	14,213,685.12	1,003,181.15	15,216,866.27	1,306,510.50	16,523,376.77	
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	57,745.90	0.00	57,745.90	4,958.03	62,703.93	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services						
----	Enterprise						
----	Facilities Acquisition & Construction						
----	Other Outgo						
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	191,157.20	191,157.20	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(3,839.84)	(3,839.84)	
----	Total General Fund and Charter Schools Funds Expenditures	69,714,151.56	6,087,884.06	75,802,035.62	6,695,632.13	85,173,693.01	

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 3500)	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
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,633.07	0.00	9,633.07
1110	Regular Education, K-12	38,434,395.64	1,203,680.60	2,843,674.61	5,058,831.04	1,775,589.34	18,185.00	984,814.92	0.00	0.00	2,399,714.22	0.00	52,718,885.37
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	698,722.74	0.00	0.00	253,775.40	133,489.09	0.00	0.00	0.00	0.00	19,531.65	0.00	1,104,518.88
3300	Independent Study Centers	0.00	0.00	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	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	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	0.00	0.00
3800	Career Technical Education	1,378,005.43	156,244.76	0.00	19,092.49	56,086.41	0.00	0.00	0.00	0.00	0.00	0.00	1,609,429.09
4110	Regular Education, Adult	0.00	0.00	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	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	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	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	254.13	0.00	0.00	0.00	0.00	254.13
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	11,143,395.00	1,330,363.55	110.58	815.58	933,308.69	805,691.72	0.00	0.00	0.00	0.00	0.00	14,213,685.12
6000	ROC/P	0.00	0.00	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	53,181.95	0.00	4,563.95	0.00	57,745.90
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		51,654,518.81	2,690,288.91	2,843,785.19	5,331,514.51	2,898,473.53	823,876.72	985,069.05	53,181.95	0.00	2,433,442.89	0.00	69,714,151.56

* Functions 7100-7199 for goals 8100 and 8500

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	0.00
1110	Regular Education, K-12	726,819.96	4,162,463.27	0.00	0.00	4,889,283.23
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	13,114.76	60,312.11	0.00	0.00	73,426.87
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	26,885.26	95,107.55	0.00	0.00	121,992.81
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	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	147,417.69	451,227.35	404,536.11	0.00	1,003,181.15
6000	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 Svcs.	0.00	0.00	0.00	0.00	0.00
Other Funds						
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00	0.00
Total Allocated Support Costs		914,237.67	4,769,110.28	404,536.11		6,087,884.06

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)	557,058.10
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	3,765,018.68
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,377,395.18
5	Total Central Administration Costs in General Fund and Charter Schools Funds	6,699,471.96
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	69,714,151.56
2	Total Allocated Costs (from Form PCR, Column 2, Total)	6,087,884.06
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	75,802,035.62
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	73,248.92
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	2,153,149.98
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	2,226,398.90
D. Total Direct Charged and Allocated Costs (B3 + C5)		78,028,434.52
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		8.59%

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)	131,976.30				131,976.30
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			287,282.15		287,282.15
Other Outgo (Objects 1000-7999)				2,256,766.81	2,256,766.81
Total Other Costs	131,976.30	0.00	287,282.15	2,256,766.81	2,676,025.26

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(3,839.84)				
Other Sources/Uses Detail					13,500.00	72,733.16		
Fund Reconciliation							3,858.58	125,619.18
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	3,839.84	0.00				
Other Sources/Uses Detail					28,420.61	0.00		
Fund Reconciliation							3,060.61	3,858.58
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					38,272.23	0.00		
Fund Reconciliation							41,836.75	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					48,594,382.02	45,493,336.03		
Fund Reconciliation							45,571,892.52	47,493,336.03
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	800,000.00		
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					2,165.33	3,097,171.00		
Fund Reconciliation							2,002,165.33	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	13,500.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					800,000.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	3,839.84	(3,839.84)	49,476,740.19	49,476,740.19	47,622,813.79	47,622,813.79

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Educ. Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	869,603.79	0.00	0.00	0.00	363,210.53	4,112,845.64		5,345,659.96
2000-2999	Classified Salaries	745,772.30	0.00	0.00	0.00	158,121.95	2,114,935.72		3,018,829.97
3000-3999	Employee Benefits	666,816.05	0.00	0.00	0.00	246,701.77	3,005,847.23		3,919,365.05
4000-4999	Books and Supplies	77,957.77	0.00	0.00	0.00	4,196.19	78,549.00		160,702.96
5000-5999	Services and Other Operating Expenditures	111,844.89	0.00	0.00	0.00	837.00	1,656,445.29		1,769,127.18
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	25,065.00	0.00	0.00	0.00	0.00	0.00		25,065.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,497,059.80	0.00	0.00	0.00	773,067.44	10,968,622.88	0.00	14,238,750.12
7310	Transfers of Indirect Costs	677,856.45	0.00	0.00	0.00	0.00	3,675.92		681,532.37
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,003,181.18	0.00	0.00	0.00	0.00	0.00		1,003,181.18
	Total Indirect Costs and PCR Allocations	1,681,037.63	0.00	0.00	0.00	0.00	3,675.92	0.00	1,684,713.55
	TOTAL COSTS	4,178,097.43	0.00	0.00	0.00	773,067.44	10,972,298.80	0.00	15,923,463.67
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	56,636.44		56,636.44
2000-2999	Classified Salaries	8,292.55	0.00	0.00	0.00	150,596.30	1,673,019.63		1,831,908.48
3000-3999	Employee Benefits	5,958.07	0.00	0.00	0.00	89,684.63	1,055,221.99		1,150,864.69
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,007.00	29,683.64		30,690.64
5000-5999	Services and Other Operating Expenditures	1,650.00	0.00	0.00	0.00	837.00	57,105.92		59,592.92
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	15,900.62	0.00	0.00	0.00	242,124.93	2,871,667.62	0.00	3,129,693.17
7310	Transfers of Indirect Costs	165,213.00	0.00	0.00	0.00	0.00	0.00		165,213.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	165,213.00	0.00	0.00	0.00	0.00	0.00	0.00	165,213.00
	TOTAL BEFORE OBJECT 8980	181,113.62	0.00	0.00	0.00	242,124.93	2,871,667.62	0.00	3,294,906.17
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	TOTAL COSTS								1,861,429.38 1,433,476.79

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	869,603.79	0.00	0.00	0.00	363,210.53	4,056,209.20		5,289,023.52
2000-2999	Classified Salaries	737,479.75	0.00	0.00	0.00	7,525.65	441,916.09		1,186,921.49
3000-3999	Employee Benefits	680,857.98	0.00	0.00	0.00	157,017.14	1,950,625.24		2,768,500.36
4000-4999	Books and Supplies	77,957.77	0.00	0.00	0.00	3,189.19	48,865.36		130,012.32
5000-5999	Services and Other Operating Expenditures	110,194.89	0.00	0.00	0.00	1,599,339.37	1,599,339.37		1,709,534.26
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	25,065.00	0.00	0.00	0.00	0.00	0.00		25,065.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,481,159.18	0.00	0.00	0.00	530,942.51	8,096,955.26	0.00	11,109,056.95
7310	Transfers of Indirect Costs	512,643.45	0.00	0.00	0.00	0.00	3,675.92		516,319.37
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,003,181.18							1,003,181.18
	Total Indirect Costs and PCR Allocations	1,515,824.63	0.00	0.00	0.00	0.00	3,675.92	0.00	1,519,500.55
	TOTAL BEFORE OBJECT 8980	3,996,983.81	0.00	0.00	0.00	530,942.51	8,100,631.18	0.00	12,628,557.50
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1,861,429.38
TOTAL COSTS									
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	270,304.96	0.00	0.00	0.00	7,920.00	92,070.00		370,294.96
2000-2999	Classified Salaries	509,201.99	0.00	0.00	0.00	7,330.50	94,785.03		611,317.52
3000-3999	Employee Benefits	324,167.45	0.00	0.00	0.00	957.79	12,405.18		337,530.42
4000-4999	Books and Supplies	55,995.15	0.00	0.00	0.00	0.00	1,529.50		57,524.65
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	25,065.00	0.00	0.00	0.00	0.00	0.00		25,065.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,184,734.55	0.00	0.00	0.00	16,208.29	200,789.71	0.00	1,401,732.55
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	1,184,734.55	0.00	0.00	0.00	16,208.29	200,789.71	0.00	1,401,732.55
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1,861,429.38
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)								6,901,052.97
TOTAL COSTS									
									10,164,214.90

* 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	14,617,815.69	10,163,182.07
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)	14,617,815.69	10,163,182.07
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet	900.00	
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)	900.00	

SELPA: (??)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: (??)

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) _____ (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: (??)

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	15,923,463.67		
b. Less: Expenditures paid from federal sources	1,433,476.79		
c. Expenditures paid from state and local sources	14,489,986.88	14,617,815.69	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		14,617,815.69	
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	14,489,986.88	14,617,815.69	(127,828.81)

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	15,923,463.67		
b. Less: Expenditures paid from federal sources	1,433,476.79		
c. Expenditures paid from state and local sources	14,489,986.88	14,617,815.69	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		14,617,815.69	
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	14,489,986.88	14,617,815.69	
d. Special education unduplicated pupil count	977	906	
e. Per capita state and local expenditures (A2c/A2d)	14,831.10	16,134.45	(1,303.35)

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: (??)

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	10,164,214.90	10,163,182.07	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>10,163,182.07</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>10,164,214.90</u>	<u>10,163,182.07</u>	<u>1,032.83</u>

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	10,164,214.90	10,163,182.07	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		<u>10,163,182.07</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>10,164,214.90</u>	<u>10,163,182.07</u>	
b. Special education unduplicated pupil count	977	906	
c. Per capita local expenditures (B2a/B2b)	<u>10,403.50</u>	<u>11,217.64</u>	<u>(814.14)</u>

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.

Carrie Carlson
Contact Name

916-645-6350
Telephone Number

Director of Business Services
Title

ccarlson@wpusd.org
Email Address

SELPA: (??)

Object Code	Description	Adjustments*	Total
TOTAL EXPENDITURES - All Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service	0.00	0.00
	Total Direct Costs		0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
	TOTAL COSTS	0.00	0.00
EXPENDITURES - Paid from State and Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00

SELPA: (??)

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

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

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

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									
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								977
1000-1999	Certificated Salaries	678,536.00	0.00	0.00	0.00	377,023.00	4,329,115.00		5,384,674.00
2000-2999	Classified Salaries	905,729.00	0.00	0.00	0.00	153,425.00	2,300,537.00		3,359,691.00
3000-3999	Employee Benefits	580,758.00	0.00	0.00	0.00	246,731.00	3,055,813.00		3,883,302.00
4000-4999	Books and Supplies	91,461.00	0.00	0.00	0.00	4,000.00	42,678.00		138,139.00
5000-5999	Services and Other Operating Expenditures	70,000.00	0.00	0.00	0.00	0.00	1,598,420.00		1,668,420.00
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	25,000.00	0.00	0.00	0.00	0.00	0.00		25,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,351,484.00	0.00	0.00	0.00	781,179.00	11,326,563.00	0.00	14,459,226.00
7310	Transfers of Indirect Costs	775,587.00	0.00	0.00	0.00	0.00	0.00		775,587.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	775,587.00	0.00	0.00	0.00	0.00	0.00	0.00	775,587.00
	TOTAL COSTS	3,127,071.00	0.00	0.00	0.00	781,179.00	11,326,563.00	0.00	15,234,813.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	623,523.00	0.00	0.00	0.00	377,023.00	4,329,115.00		5,329,661.00
2000-2999	Classified Salaries	891,951.00	0.00	0.00	0.00	0.00	443,265.00		1,335,216.00
3000-3999	Employee Benefits	553,217.00	0.00	0.00	0.00	139,908.00	1,885,119.00		2,578,244.00
4000-4999	Books and Supplies	91,461.00	0.00	0.00	0.00	4,000.00	42,678.00		138,139.00
5000-5999	Services and Other Operating Expenditures	70,000.00	0.00	0.00	0.00	0.00	1,598,420.00		1,668,420.00
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	25,000.00	0.00	0.00	0.00	0.00	0.00		25,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,255,152.00	0.00	0.00	0.00	520,931.00	8,298,597.00	0.00	11,074,680.00
7310	Transfers of Indirect Costs	581,331.00	0.00	0.00	0.00	0.00	0.00		581,331.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	581,331.00	0.00	0.00	0.00	0.00	0.00	0.00	581,331.00
	TOTAL BEFORE OBJECT 8980	2,836,483.00	0.00	0.00	0.00	520,931.00	8,298,597.00	0.00	11,656,011.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	TOTAL COSTS								2,214,281.00
									13,870,292.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00							
2000-2999	Classified Salaries	590,712.00							610,712.00
3000-3999	Employee Benefits	189,810.00					1,808.00		191,618.00
4000-4999	Books and Supplies	68,280.00					500.00		68,780.00
5000-5999	Services and Other Operating Expenditures	0.00							0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00							0.00
7130	State Special Schools	25,000.00							25,000.00
7430-7439	Debt Service	0.00							0.00
	Total Direct Costs	873,802.00	0.00	0.00	0.00	0.00	22,308.00	0.00	896,110.00
7310	Transfers of Indirect Costs	0.00							0.00
7350	Transfers of Indirect Costs - Interfund	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	873,802.00	0.00	0.00	0.00	0.00	22,308.00	0.00	896,110.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								2,214,281.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								8,039,126.00
	TOTAL COSTS								11,149,517.00

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

Unaudited Actuals
Special Education Maintenance of Effort
2021-22 Budget vs. Actual Comparison Year
2020-21 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	869,603.79	0.00	0.00	0.00	363,210.53	4,112,845.64		5,345,659.96
2000-2999	Classified Salaries	745,772.30	0.00	0.00	0.00	158,121.95	2,114,935.72		3,018,829.97
3000-3999	Employee Benefits	666,816.05	0.00	0.00	0.00	246,701.77	3,005,847.23		3,919,365.05
4000-4999	Books and Supplies	77,957.77	0.00	0.00	0.00	4,196.19	78,549.00		160,702.96
5000-5999	Services and Other Operating Expenditures	111,844.89	0.00	0.00	0.00	837.00	1,656,445.29		1,769,127.18
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	25,065.00	0.00	0.00	0.00	0.00	0.00		25,065.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,497,059.80	0.00	0.00	0.00	773,067.44	10,968,622.88	0.00	14,238,750.12
7310	Transfers of Indirect Costs	677,856.45	0.00	0.00	0.00	0.00	3,675.92		681,532.37
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,003,181.18	0.00	0.00	0.00	0.00	0.00		1,003,181.18
	Total Indirect Costs	677,856.45	0.00	0.00	0.00	0.00	3,675.92	0.00	681,532.37
	TOTAL COSTS	3,174,916.25	0.00	0.00	0.00	773,067.44	10,972,298.80	0.00	14,920,282.49
FEDERAL EXPENDITURES (Funds 01, 08, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	56,636.44		56,636.44
2000-2999	Classified Salaries	8,292.55	0.00	0.00	0.00	150,596.30	1,673,019.63		1,831,908.48
3000-3999	Employee Benefits	5,958.07	0.00	0.00	0.00	89,684.63	1,055,221.99		1,150,864.69
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,007.00	29,683.64		30,690.64
5000-5999	Services and Other Operating Expenditures	1,650.00	0.00	0.00	0.00	837.00	57,105.92		59,592.92
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	15,900.62	0.00	0.00	0.00	242,124.93	2,871,667.62	0.00	3,129,693.17
7310	Transfers of Indirect Costs	165,213.00	0.00	0.00	0.00	0.00	0.00		165,213.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	165,213.00	0.00	0.00	0.00	0.00	0.00	0.00	165,213.00
	TOTAL BEFORE OBJECT 8980	181,113.62	0.00	0.00	0.00	242,124.93	2,871,667.62	0.00	3,294,906.17
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	TOTAL COSTS								1,861,429.38 1,433,476.79

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	869,603.79	0.00	0.00	0.00	363,210.53	4,056,209.20		5,289,023.52
2000-2999	Classified Salaries	737,479.75	0.00	0.00	0.00	7,525.65	441,916.09		1,186,921.49
3000-3999	Employee Benefits	660,857.98	0.00	0.00	0.00	1,950,625.24	1,950,625.24		2,768,500.36
4000-4999	Books and Supplies	77,957.77	0.00	0.00	0.00	3,199.19	48,865.36		130,012.32
5000-5999	Services and Other Operating Expenditures	110,194.89	0.00	0.00	0.00	0.00	1,599,339.37		1,709,534.26
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	25,065.00	0.00	0.00	0.00	0.00	0.00		25,065.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,481,159.18	0.00	0.00	0.00	530,942.51	8,096,955.26	0.00	11,109,056.95
7310	Transfers of Indirect Costs	512,643.45	0.00	0.00	0.00	0.00	3,675.92		516,319.37
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,003,181.18	0.00	0.00	0.00	0.00	3,675.92	0.00	1,003,181.18
	Total Indirect Costs	512,643.45	0.00	0.00	0.00	0.00	3,675.92	0.00	516,319.37
	TOTAL BEFORE OBJECT 8980	2,993,802.63	0.00	0.00	0.00	530,942.51	8,100,631.18	0.00	11,625,376.32
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1,861,429.38
	TOTAL COSTS								13,486,805.70
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	270,304.96	0.00	0.00	0.00	7,920.00	92,070.00		370,294.96
2000-2999	Classified Salaries	509,201.99	0.00	0.00	0.00	7,330.50	94,785.03		611,317.52
3000-3999	Employee Benefits	324,167.45	0.00	0.00	0.00	957.79	12,405.18		337,530.42
4000-4999	Books and Supplies	55,995.15	0.00	0.00	0.00	0.00	1,529.50		57,524.65
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	25,065.00	0.00	0.00	0.00	0.00	0.00		25,065.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,184,734.55	0.00	0.00	0.00	16,208.29	200,789.71	0.00	1,401,732.55
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	1,184,734.55	0.00	0.00	0.00	16,208.29	200,789.71	0.00	1,401,732.55
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1,861,429.38
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)								6,901,052.97
	TOTAL COSTS								10,164,214.90

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

SELPA: (??)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: (??)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	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	15,234,813.00		
b. Less: Expenditures paid from federal sources	1,364,521.00		
c. Expenditures paid from state and local sources	13,870,292.00	13,486,805.70	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		13,486,805.70	
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	13,870,292.00	13,486,805.70	383,486.30

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	15,234,813.00		
b. Less: Expenditures paid from federal sources	1,364,521.00		
c. Expenditures paid from state and local sources	13,870,292.00	13,486,805.70	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		13,486,805.70	
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	13,870,292.00	13,486,805.70	
d. Special education unduplicated pupil count	977	977	
e. Per capita state and local expenditures (A2c/A2d)	14,196.82	13,804.30	392.52

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: (??)

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	11,149,517.00	10,164,214.90	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		10,164,214.90	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>11,149,517.00</u>	<u>10,164,214.90</u>	<u>985,302.10</u>

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

	Budget FY 2021-22	Comparison Year 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	11,149,517.00	10,164,214.90	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		10,164,214.90	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>11,149,517.00</u>	<u>10,164,214.90</u>	
b. Special education unduplicated pupil count	<u>977</u>	<u>977</u>	
c. Per capita local expenditures (B2a/B2b)	<u>11,411.99</u>	<u>10,403.50</u>	<u>1,008.49</u>

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

Carrie Carlson
Contact Name

(916) 645-6350
Telephone Number

Director of Business Services
Title

ccarlson@wpusd.org
Email Address

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Unaudited Actuals
2020-21 Unaudited Actuals
Technical Review Checks

Western Placer Unified

Placer 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	3010	0	0000	0000	9330	1,159.00
Explanation:Title I has a prepaid expense at June 30.						
01	3010	0	0000	0000	9713	1,159.00
Explanation:Title I has a prepaid expense at June 30.						
01	3010	0	0000	0000	9790	-1,159.00
Explanation:Title I has a prepaid expense at June 30.						

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	-6,524.76

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
01	0000	8634	-1,639.91
Explanation:This account is used to purchase bad debt from Fund 13, so negative revenue is expected.			
01	3010	9790	-1,159.00

Explanation:Title I had a prepaid expense at June 30, which results in a negative ending 9790 balance to allow total ending fund balance to equal zero.

01 7010 5200 -150.00

Explanation:A reimbursement check from 2019-20 staledated in 20-21, and since there were no 20-21 expenditures, the result is a negative expenditure for the year.

01 7420 1300 -797.16

Explanation:Prior-year check staledated, resulting in a negative current expense.

01 7420 3401 -58.64

Explanation:A reimbursement check from 2019-20 staledated in 20-21, and since there were no 20-21 expenditures, the result is a negative expenditure for the year.

01 8150 5200 -18.44

Explanation:Two reimbursement checks from 2019-20 staledated in 20-21, and since there were no 20-21 expenditures, the result is a negative expenditure for the year.

11 0000 8660 -90.55

Explanation:TPP, which is accounted for in Fund 11 is a reimbursement program; therefore, the fund always has a negative cash balance.

21 0000 8660 -7,595.98

Explanation:Due to ongoing construction projects, Fund 21 had a negative cash balance for most of the year.

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

FUND	RESOURCE	VALUE
21	0000	-3,720.99

Explanation:Due to ongoing construction projects, Fund 21 had a negative cash balance for most of the year.

SUPPLEMENTAL CHECKS

DEBT-ACTIVITY - (O) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: EXCEPTION

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.GO.BONDS.9661	114,725,000.00	114,725,000.00
DEBT.GOV.OPEB.9664	7,109,917.00	7,109,917.00

EXPORT CHECKS

Checks Completed.

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Unaudited Actuals
2021-22 Budget
Technical Review Checks

Western Placer Unified

Placer County

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

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IMPORT CHECKS

GENERAL LEDGER CHECKS

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

<u>FUND</u>	<u>RESOURCE</u>	<u>NEG. EFB</u>
01	3212	-248,666.00
Explanation: There will be sufficient 20-21 carryover to cover the budgeted 21-22 expenditures.		
Total of negative resource balances for Fund 01		-248,666.00

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	-248,666.00
Explanation: There will be sufficient 20-21 carryover to cover the budgeted 21-22 expenditures.			

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.