

2020-2021 Unaudited Actuals

September 7, 2021



For the future of every student

2020-21 Ventura Unified Fiscal Cycle Timeline

- ✓ Feb 23, 2021: 2020-21 Second Interim Preliminary Report
- ✓ Mar 9, 2021: 2020-21 Second Interim Report
- ✓ May 25, 2021*: 2019-20 Audit Report* (Extended due to Covid)
- ✓ June 22, 2021: 2021-22 Original Budget Final Report

Sep 15, 2021: 2020-21 Final Unaudited Actuals Due

Nov/Dec 2021: 2021-22 First Interim Reporting

January 2021: 2020-21 Audit Report – Final Review of the Unaudited



For the future of every student

2020-21 Ventura Unified Fiscal Cycle Timeline

2020/21 Process Changes

- Additional “pre-review” of financials is taking place through VCOE
- Pre-review from auditors is occurring simultaneously as unaudited
- New ASB procedures which include rolling up all ASB activity into Financial Statements (GASB 84)
- New Revenue recognition procedures for COVID-19 funding (GASB 33)

+ *Fiscal Services is experiencing vacancies (4 positions to hire in next few weeks)*



For the future of every student

2020-21 Unaudited Actuals Review

	2020/21 Estimated Actuals	2020/21 Unaudited Actuals	2020/21 Change	
Beginning Fund Balance	\$ 22,270,191	\$ 21,532,916	\$ (737,275)	
Revenues	\$ 211,781,848	\$ 218,491,102	\$ 6,709,254	
Expenditures	\$ 205,778,013	\$ 204,406,622	\$ (1,371,391)	
Operating Surplus (Deficit)	\$ 6,003,835	\$ 14,084,481	\$ 8,080,646	
Other Financing Sources/Uses	\$ 3,500,500	\$ 3,633,391	\$ 132,891	
Net Surplus (Deficit)	\$ 2,503,335	\$ 10,451,090	\$ 7,947,755	
Net Ending Fund Balance	\$ 24,773,526	\$ 31,984,006	\$ 7,210,480	
Components of Ending Fund Balance				
Stores	\$ 365,000	\$ 319,024	\$ (45,976)	
Prepaid	\$ 1,277,000	\$ 1,331,937	\$ 54,937	
Restricted Resources	\$ 6,153,956	\$ 5,588,488	\$ (565,468)	21/22 Effects
Assignments	\$ 400,000	\$ 400,000	\$ -	Original Budget Ending Balance 21/22 \$ 11,562,677.00
Reserve for Economic Uncertainties	\$ 6,125,000	\$ 6,133,000	\$ 8,000	NEW Original Budget Ending Balance 21/22 \$ 11,923,462.72
Unassigned Ending Balance	\$ 10,452,570	\$ 18,211,556	\$ 7,758,986	Net Ending Fund Balance 21/22 Gain (Deficit) <u>\$ 360,785.72</u>

Changes to revenue recognition pulled items from 21/22 budget into 20/21 final unaudited actuals. Final actual net ending fund balance gain was a gain of \$360,785.72.



For the future of every student

2020-21 Unaudited Actuals Review

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.66%
	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	\$104,182,937.56
	Appropriations Subject to Limit	\$104,182,937.56
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	6.67%

1/15/2021



For the future of every student

2020-21 Unaudited Actuals Review

Next Steps:

- Submit reporting package to County Office of Education/CA Dept. of Ed
- Update Auditors and provide all final reports for verification Audit
- Update 2021-22 1st Interim Budget and Multi Year Projections



For the future of every student

Thank You



For the future of every student

**VENTURA UNIFIED SCHOOL DISTRICT
RESOLUTION #21-23**

RESOLUTION FOR ADOPTING THE "GANN" LIMIT

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2020-21 fiscal year and a projected Gann Limit for the 2021-22 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law; and,

WHEREAS, Government Code Section 7902.1 provides that school districts may increase their Gann Limits under specified circumstances;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2020-21 and 2021-22 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2020-21 and 2021-22 fiscal years include an increase of \$104,182,937.56 to the 2020-21 Gann Limit pursuant to the provisions of Government Code Section 7902.1;

AND BE IT FURTHER RESOLVED that the Superintendent notifies the Director of the State Department of Finance of the increase to the 2021-22 Gann Limit;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2020-21 and 2021-22 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

PASSED AND ADOPTED this 7th day of September, 2021 by the Governing Board of the Ventura Unified School District of Ventura County, California by the following vote:

AYES: _____ NOES: _____ ABSENT: _____ ABSTAIN: _____

President of the Board of Education

ATTEST:

Secretary to the Board of Education

	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)	106,496,289.36		106,496,289.36			104,182,937.56
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	15,646.92		15,646.92			14,757.37
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)	14,757.37		14,757.37	14,992.11		14,992.11
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)			14,757.37			14,992.11
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2020-21 Actual			2021-22 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	441,952.16		441,952.16	428,474.00		428,474.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	67,688,284.00		67,688,284.00	64,159,479.00		64,159,479.00
5. Unsecured Roll Taxes (Object 8042)	1,950,297.93		1,950,297.93	1,959,269.00		1,959,269.00
6. Prior Years' Taxes (Object 8043)	144,540.95		144,540.95	145,206.00		145,206.00
7. Supplemental Taxes (Object 8044)	940,089.58		940,089.58	540,035.00		540,035.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	346,813.23		346,813.23	1,280,783.00		1,280,783.00
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)	1,210,454.61		1,210,454.61	678,545.00		678,545.00
12. Parcel Taxes (Object 8621)	2,171,142.38		2,171,142.38	2,178,339.00		2,178,339.00
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)	74,893,574.84	0.00	74,893,574.84	71,370,130.00	0.00	71,370,130.00
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)	74,893,574.84	0.00	74,893,574.84	71,370,130.00	0.00	71,370,130.00

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			3,958,947.28			3,708,834.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			3,958,947.28			3,708,834.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	81,868,242.00		81,868,242.00	92,918,920.00		92,918,920.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	74,809.00		74,809.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	81,943,051.00	0.00	81,943,051.00	92,918,920.00	0.00	92,918,920.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	218,491,102.43		218,491,102.43	210,917,348.00		210,917,348.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	291,370.07		291,370.07	600,000.00		600,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2020-21 Actual			2021-22 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			106,496,289.36			104,182,937.56
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9431			1.0159
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			104,182,937.56			111,904,046.54
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			74,893,574.84			71,370,130.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,770,884.40			1,799,053.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			33,248,310.00			44,242,750.54
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			33,248,310.00			44,242,750.54
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			144,405.81			329,824.09
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			75,037,980.65			71,699,954.09
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			33,103,904.19			43,912,926.45
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			75,037,980.65			
b. State Subventions (Line D8)			33,103,904.19			
c. Less: Excluded Appropriations (Line C23)			3,958,947.28			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			104,182,937.56			

[illegible]

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.66%
	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	\$104,182,937.56
	Appropriations Subject to Limit	\$104,182,937.56
	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.	6.67%

1/15/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sept 7, 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:

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For School District:

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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	152,650,796.46	0.00	152,650,796.46	160,330,468.00	0.00	160,330,468.00	5.0%
2) Federal Revenue		8100-8299	709,606.25	20,405,617.52	21,115,223.77	552,000.00	14,497,720.00	15,049,720.00	-28.7%
3) Other State Revenue		8300-8599	3,094,520.29	23,688,731.34	26,783,251.63	3,037,934.00	17,393,971.00	20,431,905.00	-23.7%
4) Other Local Revenue		8600-8799	4,317,142.41	13,624,688.16	17,941,830.57	2,382,338.00	12,722,917.00	15,105,255.00	-15.8%
5) TOTAL, REVENUES			160,772,065.41	57,719,037.02	218,491,102.43	166,302,740.00	44,614,608.00	210,917,348.00	-3.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	59,909,329.24	19,784,047.57	79,693,376.81	65,244,675.00	18,476,170.00	83,720,845.00	5.1%
2) Classified Salaries		2000-2999	18,704,968.81	12,493,584.21	31,198,553.02	18,614,147.00	9,996,092.00	28,610,239.00	-8.3%
3) Employee Benefits		3000-3999	35,685,358.17	19,037,527.33	54,722,885.50	39,697,321.00	19,409,301.00	59,106,622.00	8.0%
4) Books and Supplies		4000-4999	2,435,860.46	12,595,972.29	15,031,832.75	6,318,498.00	8,361,916.00	14,680,414.00	-2.3%
5) Services and Other Operating Expenditures		5000-5999	11,067,276.40	6,675,693.55	17,742,969.95	12,069,158.00	10,265,977.00	22,335,135.00	25.9%
6) Capital Outlay		6000-6999	246,834.96	428,139.22	674,974.18	1,454,872.00	185,000.00	1,639,872.00	143.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,973,252.46	647,955.00	5,621,207.46	5,400,015.00	0.00	5,400,015.00	-3.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,078,881.32)	1,799,703.57	(279,177.75)	(3,188,473.00)	2,635,474.00	(552,999.00)	98.1%
9) TOTAL, EXPENDITURES			130,943,999.18	73,462,622.74	204,406,621.92	145,610,213.00	69,329,930.00	214,940,143.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			29,828,066.23	(15,743,585.72)	14,084,480.51	20,692,527.00	(24,715,322.00)	(4,022,795.00)	-128.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	16,609.13	0.00	16,609.13	31,500.00	0.00	31,500.00	89.7%
b) Transfers Out		7600-7629	3,000,000.00	650,000.00	3,650,000.00	1,650,000.00	0.00	1,650,000.00	-54.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(21,746,641.60)	21,746,641.60	0.00	(24,940,298.00)	24,940,298.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,730,032.47)	21,096,641.60	(3,633,390.87)	(26,558,798.00)	24,940,298.00	(1,618,500.00)	-55.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,098,033.76	5,353,055.88	10,451,089.64	(5,866,271.00)	224,976.00	(5,641,295.00)	-154.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	21,297,483.32	972,706.60	22,270,189.92	26,395,517.08	5,588,488.48	31,984,005.56	43.6%
b) Audit Adjustments		9793	0.00	(737,274.00)	(737,274.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			21,297,483.32	235,432.60	21,532,915.92	26,395,517.08	5,588,488.48	31,984,005.56	48.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,297,483.32	235,432.60	21,532,915.92	26,395,517.08	5,588,488.48	31,984,005.56	48.5%
2) Ending Balance, June 30 (E + F1e)			26,395,517.08	5,588,488.48	31,984,005.56	20,529,246.08	5,813,464.48	26,342,710.56	-17.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	319,024.03	0.00	319,024.03	365,000.00	0.00	365,000.00	14.4%
Prepaid Items		9713	1,331,937.41	0.00	1,331,937.41	1,277,000.00	0.00	1,277,000.00	-4.1%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,588,488.48	5,588,488.48	0.00	6,251,677.84	6,251,677.84	11.9%
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	400,000.00	0.00	400,000.00	400,000.00	0.00	400,000.00	0.0%
20-21 Site Funds Reserve to Roll forward	0000	9780	400,000.00		400,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,133,000.00	0.00	6,133,000.00	6,125,570.00	0.00	6,125,570.00	-0.1%
Unassigned/Unappropriated Amount		9790	18,211,555.64	0.00	18,211,555.64	12,361,676.08	(438,213.36)	11,923,462.72	-34.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	27,352,715.35	(5,403,373.76)	21,949,341.59				
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	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	431,512.08	11,375,484.30	11,806,996.38				
4) Due from Grantor Government		9290	22,757,554.00	3,670,094.00	26,427,648.00				
5) Due from Other Funds		9310	299,426.93	2,673.44	302,100.37				
6) Stores		9320	319,024.03	0.00	319,024.03				
7) Prepaid Expenditures		9330	1,331,937.41	0.00	1,331,937.41				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			52,492,169.80	9,644,877.98	62,137,047.78				
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	3,800,990.85	2,079,690.87	5,880,681.72				
2) Due to Grantor Governments		9590	6,942,636.00	0.00	6,942,636.00				
3) Due to Other Funds		9610	748,025.87	4,233.45	752,259.32				
4) Current Loans		9640	14,605,000.00	0.00	14,605,000.00				
5) Unearned Revenue		9650	0.00	1,972,465.18	1,972,465.18				
6) TOTAL, LIABILITIES			26,096,652.72	4,056,389.50	30,153,042.22				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			26,395,517.08	5,588,488.48	31,984,005.56				

			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	68,781,163.00	0.00	68,781,163.00	76,486,876.00	0.00	76,486,876.00	11.2%
Education Protection Account State Aid - Current Year		8012	13,087,079.00	0.00	13,087,079.00	16,432,044.00	0.00	16,432,044.00	25.6%
State Aid - Prior Years		8019	74,809.00	0.00	74,809.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	441,952.16	0.00	441,952.16	428,474.00	0.00	428,474.00	-3.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	67,688,284.00	0.00	67,688,284.00	64,159,479.00	0.00	64,159,479.00	-5.2%
Unsecured Roll Taxes		8042	1,950,297.93	0.00	1,950,297.93	1,959,269.00	0.00	1,959,269.00	0.5%
Prior Years' Taxes		8043	144,540.95	0.00	144,540.95	145,206.00	0.00	145,206.00	0.5%
Supplemental Taxes		8044	940,089.58	0.00	940,089.58	540,035.00	0.00	540,035.00	-42.6%
Education Revenue Augmentation Fund (ERAF)		8045	346,813.23	0.00	346,813.23	1,280,783.00	0.00	1,280,783.00	269.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,210,454.61	0.00	1,210,454.61	678,545.00	0.00	678,545.00	-43.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	20.00	0.00	20.00	0.00	0.00	0.00	-100.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			154,665,503.46	0.00	154,665,503.46	162,110,711.00	0.00	162,110,711.00	4.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,014,707.00)	0.00	(2,014,707.00)	(1,780,243.00)	0.00	(1,780,243.00)	-11.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			152,650,796.46	0.00	152,650,796.46	160,330,468.00	0.00	160,330,468.00	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	2,803,812.99	2,803,812.99	0.00	3,071,626.00	3,071,626.00	9.6%
Special Education Discretionary Grants		8182	0.00	78,543.94	78,543.94	0.00	78,543.00	78,543.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,143,701.94	1,143,701.94		3,107,152.00	3,107,152.00	171.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		278,617.02	278,617.02		606,008.00	606,008.00	117.5%
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		254,712.26	254,712.26		565,008.00	565,008.00	121.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		812,638.30	812,638.30		976,508.00	976,508.00	20.2%
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		812,638.30	812,638.30		976,508.00	976,508.00	20.2%
Career and Technical Education	3500-3599	8290		102,910.00	102,910.00		106,876.00	106,876.00	3.9%
All Other Federal Revenue	All Other	8290	709,606.25	14,930,681.07	15,640,287.32	552,000.00	5,985,999.00	6,537,999.00	-58.2%
TOTAL, FEDERAL REVENUE			709,606.25	20,405,617.52	21,115,223.77	552,000.00	14,497,720.00	15,049,720.00	-28.7%
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	246,264.00	246,264.00	0.00	246,474.00	246,474.00	0.1%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	650,688.00	0.00	650,688.00	644,732.00	0.00	644,732.00	-0.9%
Lottery - Unrestricted and Instructional Materials		8560	2,386,725.29	820,273.89	3,206,999.18	2,372,408.00	778,800.00	3,151,208.00	-1.7%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	647,955.00	647,955.00	0.00	0.00	0.00	-100.0%
After School Education and Safety (ASES)	6010	8590		686,997.73	686,997.73		1,119,638.00	1,119,638.00	63.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		59,891.29	59,891.29		63,070.00	63,070.00	5.3%
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		279,496.25	279,496.25		856,124.00	856,124.00	206.3%
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		35,000.00	35,000.00	New
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	57,107.00	20,947,853.18	21,004,960.18	20,794.00	14,294,865.00	14,315,659.00	-31.8%
TOTAL, OTHER STATE REVENUE			3,094,520.29	23,688,731.34	26,783,251.63	3,037,934.00	17,393,971.00	20,431,905.00	-23.7%

			2020-21 Unaudited Actuals			2021-22 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	2,171,142.38	2,171,142.38	0.00	2,178,339.00	2,178,339.00	0.3%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	978.12	0.00	978.12	2,500.00	0.00	2,500.00	155.6%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	205,110.11	0.00	205,110.11	222,565.00	0.00	222,565.00	8.5%
Interest		8660	291,370.07	0.00	291,370.07	600,000.00	0.00	600,000.00	105.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	167,500.00	167,500.00	New
Other Local Revenue Plus: Misc Funds Non-LCFF (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	3,819,684.11	793,014.78	4,612,698.89	1,557,273.00	709,880.00	2,267,153.00	-50.8%
Tuition		8710	0.00	913,435.00	913,435.00	0.00	650,000.00	650,000.00	-28.8%
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		9,747,096.00	9,747,096.00		9,017,198.00	9,017,198.00	-7.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,317,142.41	13,624,688.16	17,941,830.57	2,382,338.00	12,722,917.00	15,105,255.00	-15.8%
TOTAL, REVENUES			160,772,065.41	57,719,037.02	218,491,102.43	166,302,740.00	44,614,608.00	210,917,348.00	-3.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	47,377,490.98	15,766,580.41	63,144,071.39	52,349,257.00	14,733,748.00	67,083,005.00	6.2%
Certificated Pupil Support Salaries		1200	5,235,343.76	2,214,750.74	7,450,094.50	5,591,468.00	2,586,273.00	8,177,741.00	9.8%
Certificated Supervisors' and Administrators' Salaries		1300	6,793,199.83	1,516,687.89	8,309,887.72	7,144,936.00	1,151,149.00	8,296,085.00	-0.2%
Other Certificated Salaries		1900	503,294.67	286,028.53	789,323.20	159,014.00	5,000.00	164,014.00	-79.2%
TOTAL, CERTIFICATED SALARIES			59,909,329.24	19,784,047.57	79,693,376.81	65,244,675.00	18,476,170.00	83,720,845.00	5.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	817,721.79	5,150,258.24	5,967,980.03	721,336.00	5,207,798.00	5,929,134.00	-0.7%
Classified Support Salaries		2200	7,342,634.84	3,925,286.91	11,267,921.75	8,957,399.00	3,383,573.00	12,340,972.00	9.5%
Classified Supervisors' and Administrators' Salaries		2300	1,634,779.60	314,850.88	1,949,630.48	1,506,935.00	203,162.00	1,710,097.00	-12.3%
Clerical, Technical and Office Salaries		2400	7,376,774.38	583,998.95	7,960,773.33	6,233,290.00	477,081.00	6,710,371.00	-15.7%
Other Classified Salaries		2900	1,533,058.20	2,519,189.23	4,052,247.43	1,195,187.00	724,478.00	1,919,665.00	-52.6%
TOTAL, CLASSIFIED SALARIES			18,704,968.81	12,493,584.21	31,198,553.02	18,614,147.00	9,996,092.00	28,610,239.00	-8.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	9,419,444.48	10,118,296.09	19,537,740.57	10,898,443.00	9,869,470.00	20,767,913.00	6.3%
PERS		3201-3202	3,438,095.65	2,014,185.99	5,452,281.64	4,198,028.00	2,310,849.00	6,508,877.00	19.4%
OASDI/Medicare/Alternative		3301-3302	2,364,387.47	1,251,675.45	3,616,062.92	2,382,597.00	1,031,343.00	3,413,940.00	-5.6%
Health and Welfare Benefits		3401-3402	16,985,446.73	4,970,683.68	21,956,130.41	17,810,264.00	5,283,479.00	23,093,743.00	5.2%
Unemployment Insurance		3501-3502	44,511.80	18,128.99	62,640.79	988,718.00	325,467.00	1,314,185.00	1998.0%
Workers' Compensation		3601-3602	1,629,022.60	664,557.13	2,293,579.73	1,770,203.00	588,693.00	2,358,896.00	2.8%
OPEB, Allocated		3701-3702	1,494,150.00	0.00	1,494,150.00	1,649,068.00	0.00	1,649,068.00	10.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	310,299.44	0.00	310,299.44	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			35,685,358.17	19,037,527.33	54,722,885.50	39,697,321.00	19,409,301.00	59,106,622.00	8.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	448,772.72	560,871.86	1,009,644.58	191,390.00	236,422.00	427,812.00	-57.6%
Books and Other Reference Materials		4200	10,203.56	15,474.44	25,678.00	10,200.00	31,059.00	41,259.00	60.7%
Materials and Supplies		4300	1,715,663.66	9,727,278.93	11,442,942.59	5,978,971.00	7,816,555.00	13,795,526.00	20.6%
Noncapitalized Equipment		4400	261,220.52	2,292,347.06	2,553,567.58	137,937.00	277,880.00	415,817.00	-83.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,435,860.46	12,595,972.29	15,031,832.75	6,318,498.00	8,361,916.00	14,680,414.00	-2.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	748,318.36	1,962,806.80	2,711,125.16	1,292,158.00	3,270,272.00	4,562,430.00	68.3%
Travel and Conferences		5200	269,255.38	58,814.07	328,069.45	369,942.00	228,904.00	598,846.00	82.5%
Dues and Memberships		5300	50,978.89	67,755.21	118,734.10	31,027.00	70,993.00	102,020.00	-14.1%
Insurance		5400 - 5450	2,040,475.39	80,198.61	2,120,674.00	2,043,801.00	77,500.00	2,121,301.00	0.0%
Operations and Housekeeping Services		5500	2,847,771.85	0.00	2,847,771.85	2,476,010.00	0.00	2,476,010.00	-13.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,250,564.21	244,624.83	1,495,189.04	927,554.00	355,686.00	1,283,240.00	-14.2%
Transfers of Direct Costs		5710	(22,042.15)	22,042.15	0.00	(42,293.00)	42,293.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(4,366.62)	(2,673.44)	(7,040.06)	(49,578.00)	0.00	(49,578.00)	604.2%
Professional/Consulting Services and Operating Expenditures		5800	3,496,788.84	4,184,230.60	7,681,019.44	4,677,651.00	6,218,684.00	10,896,335.00	41.9%
Communications		5900	389,532.25	57,894.72	447,426.97	342,886.00	1,645.00	344,531.00	-23.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,067,276.40	6,675,693.55	17,742,969.95	12,069,158.00	10,265,977.00	22,335,135.00	25.9%

			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	14,000.00	0.00	14,000.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	232,834.96	428,139.22	660,974.18	1,454,872.00	185,000.00	1,639,872.00	148.1%
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			246,834.96	428,139.22	674,974.18	1,454,872.00	185,000.00	1,639,872.00	143.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	16,176.00	0.00	16,176.00	65,000.00	0.00	65,000.00	301.8%
Payments to County Offices		7142	4,670,257.20	0.00	4,670,257.20	5,048,195.00	0.00	5,048,195.00	8.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	647,955.00	647,955.00	0.00	0.00	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	15,929.00	0.00	15,929.00	15,929.00	0.00	15,929.00	0.0%
Other Debt Service - Principal		7439	270,890.26	0.00	270,890.26	270,891.00	0.00	270,891.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,973,252.46	647,955.00	5,621,207.46	5,400,015.00	0.00	5,400,015.00	-3.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,799,703.57)	1,799,703.57	0.00	(2,635,474.00)	2,635,474.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(279,177.75)	0.00	(279,177.75)	(552,999.00)	0.00	(552,999.00)	98.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,078,881.32)	1,799,703.57	(279,177.75)	(3,188,473.00)	2,635,474.00	(552,999.00)	98.1%
TOTAL, EXPENDITURES									
			130,943,999.18	73,462,622.74	204,406,621.92	145,610,213.00	69,329,930.00	214,940,143.00	5.2%

			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	16,609.13	0.00	16,609.13	31,500.00	0.00	31,500.00	89.7%
(a) TOTAL, INTERFUND TRANSFERS IN			16,609.13	0.00	16,609.13	31,500.00	0.00	31,500.00	89.7%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	3,000,000.00	650,000.00	3,650,000.00	1,500,000.00	0.00	1,500,000.00	-58.9%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	150,000.00	0.00	150,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			3,000,000.00	650,000.00	3,650,000.00	1,650,000.00	0.00	1,650,000.00	-54.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(21,746,641.60)	21,746,641.60	0.00	(24,940,298.00)	24,940,298.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(21,746,641.60)	21,746,641.60	0.00	(24,940,298.00)	24,940,298.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(24,730,032.47)	21,096,641.60	(3,633,390.87)	(26,558,798.00)	24,940,298.00	(1,618,500.00)	-55.5%

			2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	152,650,796.46	0.00	152,650,796.46	160,330,468.00	0.00	160,330,468.00	5.0%
2) Federal Revenue		8100-8299	709,606.25	20,405,617.52	21,115,223.77	552,000.00	14,497,720.00	15,049,720.00	-28.7%
3) Other State Revenue		8300-8599	3,094,520.29	23,688,731.34	26,783,251.63	3,037,934.00	17,393,971.00	20,431,905.00	-23.7%
4) Other Local Revenue		8600-8799	4,317,142.41	13,624,688.16	17,941,830.57	2,382,338.00	12,722,917.00	15,105,255.00	-15.8%
5) TOTAL, REVENUES			160,772,065.41	57,719,037.02	218,491,102.43	166,302,740.00	44,614,608.00	210,917,348.00	-3.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	71,491,293.52	48,199,120.49	119,690,414.01	80,359,231.00	48,461,288.00	128,820,519.00	7.6%
2) Instruction - Related Services	2000-2999		17,112,789.05	5,772,098.12	22,884,887.17	18,414,829.00	3,733,944.00	22,148,773.00	-3.2%
3) Pupil Services	3000-3999		11,856,932.21	5,363,303.52	17,220,235.73	14,095,129.00	5,266,441.00	19,361,570.00	12.4%
4) Ancillary Services	4000-4999		870,156.58	86,373.71	956,530.29	694,994.00	2,217.00	697,211.00	-27.1%
5) Community Services	5000-5999		113,502.55	0.00	113,502.55	156,976.00	0.00	156,976.00	38.3%
6) Enterprise	6000-6999		1,494,150.00	0.00	1,494,150.00	1,649,068.00	0.00	1,649,068.00	10.4%
7) General Administration	7000-7999		11,249,595.90	6,609,630.65	17,859,226.55	12,335,826.00	5,229,474.00	17,565,300.00	-1.6%
8) Plant Services	8000-8999		11,645,572.62	6,784,141.25	18,429,713.87	12,367,390.00	6,636,566.00	19,003,956.00	3.1%
9) Other Outgo	9000-9999		5,110,006.75	647,955.00	5,757,961.75	5,536,770.00	0.00	5,536,770.00	-3.8%
10) TOTAL, EXPENDITURES			130,943,999.18	73,462,622.74	204,406,621.92	145,610,213.00	69,329,930.00	214,940,143.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			29,828,066.23	(15,743,585.72)	14,084,480.51	20,692,527.00	(24,715,322.00)	(4,022,795.00)	-128.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	16,609.13	0.00	16,609.13	31,500.00	0.00	31,500.00	89.7%
a) Transfers In									
b) Transfers Out		7600-7629	3,000,000.00	650,000.00	3,650,000.00	1,650,000.00	0.00	1,650,000.00	-54.8%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(21,746,641.60)	21,746,641.60	0.00	(24,940,298.00)	24,940,298.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,730,032.47)	21,096,641.60	(3,633,390.87)	(26,558,798.00)	24,940,298.00	(1,618,500.00)	-55.5%

			2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,098,033.76	5,353,055.88	10,451,089.64	(5,866,271.00)	224,976.00	(5,641,295.00)	-154.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	21,297,483.32	972,706.60	22,270,189.92	26,395,517.08	5,588,488.48	31,984,005.56	43.6%
b) Audit Adjustments		9793	0.00	(737,274.00)	(737,274.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			21,297,483.32	235,432.60	21,532,915.92	26,395,517.08	5,588,488.48	31,984,005.56	48.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,297,483.32	235,432.60	21,532,915.92	26,395,517.08	5,588,488.48	31,984,005.56	48.5%
2) Ending Balance, June 30 (E + F1e)			26,395,517.08	5,588,488.48	31,984,005.56	20,529,246.08	5,813,464.48	26,342,710.56	-17.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	319,024.03	0.00	319,024.03	365,000.00	0.00	365,000.00	14.4%
Prepaid Items		9713	1,331,937.41	0.00	1,331,937.41	1,277,000.00	0.00	1,277,000.00	-4.1%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,588,488.48	5,588,488.48	0.00	6,251,677.84	6,251,677.84	11.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	400,000.00	0.00	400,000.00	400,000.00	0.00	400,000.00	0.0%
20-21 Site Funds Reserve to Roll forwar	0000	9780	400,000.00		400,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,133,000.00	0.00	6,133,000.00	6,125,570.00	0.00	6,125,570.00	-0.1%
Unassigned/Unappropriated Amount		9790	18,211,555.64	0.00	18,211,555.64	12,361,676.08	(438,213.36)	11,923,462.72	-34.5%

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	785,823.80	0.00	-100.0%
5) TOTAL, REVENUES			785,823.80	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	936,965.86	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			936,965.86	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(151,142.06)	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)			(151,142.06)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,607,312.25	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,607,312.25	New
d) Other Restatements		9795	1,758,454.31	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,758,454.31	1,607,312.25	-8.6%
2) Ending Balance, June 30 (E + F1e)			1,607,312.25	1,607,312.25	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	56,041.71	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	1,551,270.54	1,607,312.25	3.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,551,270.54		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	56,041.71		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,607,312.25		
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 Revenues		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)			1,607,312.25		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	785,823.80	0.00	-100.0%
Interest		8660	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			785,823.80	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	936,965.86	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			936,965.86	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
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 - 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			936,965.86	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%
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					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	785,823.80	0.00	-100.0%
5) TOTAL, REVENUES			785,823.80	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		936,965.86	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			936,965.86	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(151,142.06)	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	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(151,142.06)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,607,312.25	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,607,312.25	New
d) Other Restatements		9795	1,758,454.31	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,758,454.31	1,607,312.25	-8.6%
2) Ending Balance, June 30 (E + F1e)			1,607,312.25	1,607,312.25	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	56,041.71	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	1,551,270.54	1,607,312.25	3.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,050,595.61	1,324,799.00	26.1%
3) Other State Revenue		8300-8599	4,640,624.00	3,857,025.00	-16.9%
4) Other Local Revenue		8600-8799	328,139.06	308,616.00	-5.9%
5) TOTAL, REVENUES			6,019,358.67	5,490,440.00	-8.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,993,596.40	2,555,754.00	28.2%
2) Classified Salaries		2000-2999	547,921.94	561,131.00	2.4%
3) Employee Benefits		3000-3999	1,240,353.83	1,397,494.00	12.7%
4) Books and Supplies		4000-4999	355,779.62	396,170.00	11.4%
5) Services and Other Operating Expenditures		5000-5999	514,186.11	723,949.00	40.8%
6) Capital Outlay		6000-6999	10,057.57	40,000.00	297.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	169,339.05	227,919.00	34.6%
9) TOTAL, EXPENDITURES			4,831,234.52	5,902,417.00	22.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,188,124.15	(411,977.00)	-134.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	150,000.00	New
b) Transfers Out		7600-7629	422,652.02	422,652.00	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			(422,652.02)	(272,652.00)	-35.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			765,472.13	(684,629.00)	-189.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,313,530.62	5,153,043.39	19.5%
b) Audit Adjustments		9793	74,040.64	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,387,571.26	5,153,043.39	17.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,387,571.26	5,153,043.39	17.4%
2) Ending Balance, June 30 (E + F1e)			5,153,043.39	4,468,414.39	-13.3%
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	3,830,772.41	2,959,754.41	-22.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,322,270.98	1,508,659.98	14.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,595,816.29		
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	170,114.62		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,934.92		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,770,865.83		
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	23,049.26		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	594,773.18		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			617,822.44		
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)			5,153,043.39		

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	1,050,595.61	1,324,799.00	26.1%
TOTAL, FEDERAL REVENUE			1,050,595.61	1,324,799.00	26.1%
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	4,413,927.00	3,610,253.00	-18.2%
All Other State Revenue	All Other	8590	226,697.00	246,772.00	8.9%
TOTAL, OTHER STATE REVENUE			4,640,624.00	3,857,025.00	-16.9%

			2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
Description	Resource Codes	Object Codes			
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	43,908.99	42,500.00	-3.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	244,226.11	238,245.00	-2.4%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	40,003.96	27,871.00	-30.3%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			328,139.06	308,616.00	-5.9%
TOTAL, REVENUES			6,019,358.67	5,490,440.00	-8.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,556,640.73	2,037,749.00	30.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	369,148.92	518,005.00	40.3%
Other Certificated Salaries		1900	67,806.75	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,993,596.40	2,555,754.00	28.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	88,465.92	76,945.00	-13.0%
Classified Support Salaries		2200	69,891.24	135,639.00	94.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	389,564.78	348,547.00	-10.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			547,921.94	561,131.00	2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	471,781.37	628,523.00	33.2%
PERS		3201-3202	127,975.74	137,062.00	7.1%
OASDI/Medicare/Alternative		3301-3302	81,833.38	83,669.00	2.2%
Health and Welfare Benefits		3401-3402	504,171.36	460,976.00	-8.6%
Unemployment Insurance		3501-3502	1,291.82	21,711.00	1580.7%
Workers' Compensation		3601-3602	53,300.16	65,553.00	23.0%
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			1,240,353.83	1,397,494.00	12.7%
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	139,111.27	255,740.00	83.8%
Noncapitalized Equipment		4400	216,668.35	140,430.00	-35.2%
TOTAL, BOOKS AND SUPPLIES			355,779.62	396,170.00	11.4%

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	6,939.00	34,696.00	400.0%
Dues and Memberships		5300	6,231.00	11,781.00	89.1%
Insurance		5400-5450	0.00	2,000.00	New
Operations and Housekeeping Services		5500	84,327.53	67,190.00	-20.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,671.71	67,130.00	183.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,456.96	24,800.00	1602.2%
Professional/Consulting Services and Operating Expenditures		5800	391,174.44	512,122.00	30.9%
Communications		5900	385.47	4,230.00	997.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			514,186.11	723,949.00	40.8%
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	10,057.57	40,000.00	297.7%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,057.57	40,000.00	297.7%
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%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	169,339.05	227,919.00	34.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			169,339.05	227,919.00	34.6%
TOTAL, EXPENDITURES			4,831,234.52	5,902,417.00	22.2%

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	150,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	150,000.00	New
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	422,652.02	422,652.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			422,652.02	422,652.00	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)			(422,652.02)	(272,652.00)	-35.5%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,050,595.61	1,324,799.00	26.1%
3) Other State Revenue		8300-8599	4,640,624.00	3,857,025.00	-16.9%
4) Other Local Revenue		8600-8799	328,139.06	308,616.00	-5.9%
5) TOTAL, REVENUES			6,019,358.67	5,490,440.00	-8.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,180,036.24	4,064,543.00	27.8%
2) Instruction - Related Services	2000-2999		1,288,555.37	1,321,323.00	2.5%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		169,339.05	227,919.00	34.6%
8) Plant Services	8000-8999		193,303.86	288,632.00	49.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,831,234.52	5,902,417.00	22.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,188,124.15	(411,977.00)	-134.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	150,000.00	New
b) Transfers Out		7600-7629	422,652.02	422,652.00	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			(422,652.02)	(272,652.00)	-35.5%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			765,472.13	(684,629.00)	-189.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,313,530.62	5,153,043.39	19.5%
b) Audit Adjustments		9793	74,040.64	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,387,571.26	5,153,043.39	17.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,387,571.26	5,153,043.39	17.4%
2) Ending Balance, June 30 (E + F1e)			5,153,043.39	4,468,414.39	-13.3%
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	3,830,772.41	2,959,754.41	-22.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,322,270.98	1,508,659.98	14.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	106,391.25	0.00	-100.0%
3) Other State Revenue		8300-8599	1,935,728.97	1,936,284.00	0.0%
4) Other Local Revenue		8600-8799	14,478.31	39,042.00	169.7%
5) TOTAL, REVENUES			2,056,598.53	1,975,326.00	-4.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	208,628.02	220,495.00	5.7%
2) Classified Salaries		2000-2999	1,016,321.75	996,955.00	-1.9%
3) Employee Benefits		3000-3999	588,767.81	623,740.00	5.9%
4) Books and Supplies		4000-4999	21,663.52	7,180.00	-66.9%
5) Services and Other Operating Expenditures		5000-5999	6,585.72	2,300.00	-65.1%
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	109,838.70	123,356.00	12.3%
9) TOTAL, EXPENDITURES			1,951,805.52	1,974,026.00	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			104,793.01	1,300.00	-98.8%
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)			104,793.01	1,300.00	-98.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	73,939.38	178,732.39	141.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,939.38	178,732.39	141.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,939.38	178,732.39	141.7%
2) Ending Balance, June 30 (E + F1e)			178,732.39	180,032.39	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	165,625.54	166,925.54	0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	13,106.85	13,106.85	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	460,593.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	176,393.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	996.70		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			637,984.04		
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	6,329.55		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	110,016.49		
4) Current Loans		9640			
5) Unearned Revenue		9650	342,905.61		
6) TOTAL, LIABILITIES			459,251.65		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			178,732.39		

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	106,391.25	0.00	-100.0%
TOTAL, FEDERAL REVENUE			106,391.25	0.00	-100.0%
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	1,838,013.82	1,839,016.00	0.1%
All Other State Revenue	All Other	8590	97,715.15	97,268.00	-0.5%
TOTAL, OTHER STATE REVENUE			1,935,728.97	1,936,284.00	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	14,478.31	12,792.00	-11.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	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	26,250.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,478.31	39,042.00	169.7%
TOTAL, REVENUES			2,056,598.53	1,975,326.00	-4.0%

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	96,227.98	108,095.00	12.3%
Certificated Supervisors' and Administrators' Salaries		1300	112,400.04	112,400.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			208,628.02	220,495.00	5.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	12,640.78	0.00	-100.0%
Classified Support Salaries		2200	80.16	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	43,436.12	26,822.00	-38.2%
Other Classified Salaries		2900	960,164.69	970,133.00	1.0%
TOTAL, CLASSIFIED SALARIES			1,016,321.75	996,955.00	-1.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	120,139.13	106,523.00	-11.3%
PERS		3201-3202	145,556.25	170,617.00	17.2%
OASDI/Medicare/Alternative		3301-3302	64,406.08	65,818.00	2.2%
Health and Welfare Benefits		3401-3402	232,399.95	240,567.00	3.5%
Unemployment Insurance		3501-3502	622.25	14,481.00	2227.2%
Workers' Compensation		3601-3602	25,644.15	25,734.00	0.4%
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	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			588,767.81	623,740.00	5.9%
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	21,663.52	7,180.00	-66.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			21,663.52	7,180.00	-66.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,300.04	2,300.00	0.0%
Dues and Memberships		5300	300.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,782.68	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	2,203.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,585.72	2,300.00	-65.1%
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	109,838.70	123,356.00	12.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			109,838.70	123,356.00	12.3%
TOTAL, EXPENDITURES			1,951,805.52	1,974,026.00	1.1%

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%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	106,391.25	0.00	-100.0%
3) Other State Revenue		8300-8599	1,935,728.97	1,936,284.00	0.0%
4) Other Local Revenue		8600-8799	14,478.31	39,042.00	169.7%
5) TOTAL, REVENUES			2,056,598.53	1,975,326.00	-4.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,442,992.16	1,433,509.00	-0.7%
2) Instruction - Related Services	2000-2999		242,493.30	248,410.00	2.4%
3) Pupil Services	3000-3999		156,481.36	168,751.00	7.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		109,838.70	123,356.00	12.3%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,951,805.52	1,974,026.00	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			104,793.01	1,300.00	-98.8%
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	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			104,793.01	1,300.00	-98.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	73,939.38	178,732.39	141.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,939.38	178,732.39	141.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,939.38	178,732.39	141.7%
2) Ending Balance, June 30 (E + F1e)			178,732.39	180,032.39	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	165,625.54	166,925.54	0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	13,106.85	13,106.85	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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,217,965.27	4,705,246.00	112.1%
3) Other State Revenue		8300-8599	320,467.40	335,000.00	4.5%
4) Other Local Revenue		8600-8799	28,513.56	1,418,558.00	4875.0%
5) TOTAL, REVENUES			2,566,946.23	6,458,804.00	151.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,568,536.25	2,440,501.00	-5.0%
3) Employee Benefits		3000-3999	1,298,344.81	1,207,420.00	-7.0%
4) Books and Supplies		4000-4999	1,420,705.91	3,521,538.00	147.9%
5) Services and Other Operating Expenditures		5000-5999	80,711.56	142,119.00	76.1%
6) Capital Outlay		6000-6999	11,975.00	10,000.00	-16.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	201,724.00	New
9) TOTAL, EXPENDITURES			5,380,273.53	7,523,302.00	39.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,813,327.30)	(1,064,498.00)	-62.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,650,000.00	1,500,000.00	-58.9%
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			3,650,000.00	1,500,000.00	-58.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			836,672.70	435,502.00	-47.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,305,013.52	1,731,133.33	-24.9%
b) Audit Adjustments		9793	(1,410,552.89)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			894,460.63	1,731,133.33	93.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			894,460.63	1,731,133.33	93.5%
2) Ending Balance, June 30 (E + F1e)			1,731,133.33	2,166,635.33	25.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	19,289.83	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	1,711,843.50	2,166,635.33	26.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	372,913.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	49,357.26		
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	1,019,994.20		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	746,327.70		
6) Stores		9320	19,289.83		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,207,882.97		
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	99,999.04		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	321.73		
4) Current Loans		9640			
5) Unearned Revenue		9650	376,428.87		
6) TOTAL, LIABILITIES			476,749.64		
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)			1,731,133.33		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,217,965.27	4,705,246.00	112.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,217,965.27	4,705,246.00	112.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	320,467.40	335,000.00	4.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			320,467.40	335,000.00	4.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,330.72	1,392,998.00	104580.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,091.08	10,560.00	30.5%
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	19,091.76	15,000.00	-21.4%
TOTAL, OTHER LOCAL REVENUE			28,513.56	1,418,558.00	4875.0%
TOTAL, REVENUES			2,566,946.23	6,458,804.00	151.6%

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	2,352,984.28	2,140,214.00	-9.0%
Classified Supervisors' and Administrators' Salaries		2300	111,540.54	162,877.00	46.0%
Clerical, Technical and Office Salaries		2400	104,011.43	104,348.00	0.3%
Other Classified Salaries		2900	0.00	33,062.00	New
TOTAL, CLASSIFIED SALARIES			2,568,536.25	2,440,501.00	-5.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	457,521.80	512,644.00	12.0%
OASDI/Medicare/Alternative		3301-3302	192,022.44	182,083.00	-5.2%
Health and Welfare Benefits		3401-3402	594,341.29	434,031.00	-27.0%
Unemployment Insurance		3501-3502	1,348.13	27,131.00	1912.5%
Workers' Compensation		3601-3602	53,111.15	51,531.00	-3.0%
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			1,298,344.81	1,207,420.00	-7.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	21,604.95	460,024.00	2029.3%
Noncapitalized Equipment		4400	5,707.34	15,000.00	162.8%
Food		4700	1,393,393.62	3,046,514.00	118.6%
TOTAL, BOOKS AND SUPPLIES			1,420,705.91	3,521,538.00	147.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,804.61	9,591.00	99.6%
Dues and Memberships		5300	1,969.56	700.00	-64.5%
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	15,084.24	32,200.00	113.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,126.98	24,778.00	2098.6%
Professional/Consulting Services and Operating Expenditures		5800	57,726.17	73,350.00	27.1%
Communications		5900	0.00	1,500.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			80,711.56	142,119.00	76.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	11,975.00	10,000.00	-16.5%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			11,975.00	10,000.00	-16.5%
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	201,724.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	201,724.00	New
TOTAL, EXPENDITURES			5,380,273.53	7,523,302.00	39.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	3,650,000.00	1,500,000.00	-58.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,650,000.00	1,500,000.00	-58.9%
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)			3,650,000.00	1,500,000.00	-58.9%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,217,965.27	4,705,246.00	112.1%
3) Other State Revenue		8300-8599	320,467.40	335,000.00	4.5%
4) Other Local Revenue		8600-8799	28,513.56	1,418,558.00	4875.0%
5) TOTAL, REVENUES			2,566,946.23	6,458,804.00	151.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,380,273.53	7,321,578.00	36.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	201,724.00	New
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,380,273.53	7,523,302.00	39.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,813,327.30)	(1,064,498.00)	-62.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,650,000.00	1,500,000.00	-58.9%
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			3,650,000.00	1,500,000.00	-58.9%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			836,672.70	435,502.00	-47.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,305,013.52	1,731,133.33	-24.9%
b) Audit Adjustments		9793	(1,410,552.89)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			894,460.63	1,731,133.33	93.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			894,460.63	1,731,133.33	93.5%
2) Ending Balance, June 30 (E + F1e)			1,731,133.33	2,166,635.33	25.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	19,289.83	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	1,711,843.50	2,166,635.33	26.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
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	868,852.68	749,048.00	-13.8%
5) TOTAL, REVENUES			868,852.68	749,048.00	-13.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	61,423.26	55,938.00	-8.9%
3) Employee Benefits		3000-3999	33,299.14	32,574.00	-2.2%
4) Books and Supplies		4000-4999	807.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	215,260.55	35,960.00	-83.3%
6) Capital Outlay		6000-6999	1,619,363.18	1,406,139.00	-13.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	396,054.30	391,903.00	-1.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,326,207.43	1,922,514.00	-17.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,457,354.75)	(1,173,466.00)	-19.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	422,652.02	422,652.00	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			422,652.02	422,652.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,034,702.73)	(750,814.00)	-27.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,469,378.75	8,484,676.02	-10.4%
b) Audit Adjustments		9793	50,000.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			9,519,378.75	8,484,676.02	-10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,519,378.75	8,484,676.02	-10.9%
2) Ending Balance, June 30 (E + F1e)			8,484,676.02	7,733,862.02	-8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	50,000.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,434,676.02	7,733,862.02	-8.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	8,227,965.28		
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	236,985.37		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	449,126.02		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	50,000.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,964,076.67		
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	452,926.65		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	26,474.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			479,400.65		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			8,484,676.02		

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	348,281.83	200,000.00	-42.6%
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	440,195.74	426,048.00	-3.2%
Interest		8660	52,858.12	123,000.00	132.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	27,516.99	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			868,852.68	749,048.00	-13.8%
TOTAL, REVENUES			868,852.68	749,048.00	-13.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	18,163.63	17,656.00	-2.8%
Classified Supervisors' and Administrators' Salaries		2300	29,466.34	23,868.00	-19.0%
Clerical, Technical and Office Salaries		2400	13,793.29	14,414.00	4.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			61,423.26	55,938.00	-8.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	12,557.30	12,815.00	2.1%
OASDI/Medicare/Alternative		3301-3302	4,622.46	4,227.00	-8.6%
Health and Welfare Benefits		3401-3402	14,810.36	13,671.00	-7.7%
Unemployment Insurance		3501-3502	30.29	680.00	2145.0%
Workers' Compensation		3601-3602	1,278.73	1,181.00	-7.6%
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			33,299.14	32,574.00	-2.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	807.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			807.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,133.62	1,000.00	-11.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	45,763.60	11,960.00	-73.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,629.36	23,000.00	1.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
Professional/Consulting Services and Operating Expenditures		5800	145,733.97	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			215,260.55	35,960.00	-83.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	36,244.04	1,000.00	-97.2%
Buildings and Improvements of Buildings		6200	1,488,172.24	1,355,139.00	-8.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	94,946.90	50,000.00	-47.3%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,619,363.18	1,406,139.00	-13.2%
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	6,054.30	35,903.00	493.0%
Other Debt Service - Principal		7439	390,000.00	356,000.00	-8.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			396,054.30	391,903.00	-1.0%
TOTAL, EXPENDITURES			2,326,207.43	1,922,514.00	-17.4%

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	422,652.02	422,652.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			422,652.02	422,652.00	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%
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)			422,652.02	422,652.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	868,852.68	749,048.00	-13.8%
5) TOTAL, REVENUES			868,852.68	749,048.00	-13.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,930,153.13	1,530,611.00	-20.7%
9) Other Outgo	9000-9999	Except 7600-7699	396,054.30	391,903.00	-1.0%
10) TOTAL, EXPENDITURES			2,326,207.43	1,922,514.00	-17.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,457,354.75)	(1,173,466.00)	-19.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	422,652.02	422,652.00	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			422,652.02	422,652.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,034,702.73)	(750,814.00)	-27.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,469,378.75	8,484,676.02	-10.4%
b) Audit Adjustments		9793	50,000.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			9,519,378.75	8,484,676.02	-10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,519,378.75	8,484,676.02	-10.9%
2) Ending Balance, June 30 (E + F1e)			8,484,676.02	7,733,862.02	-8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	50,000.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,434,676.02	7,733,862.02	-8.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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
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	593,961.51	1,117,500.00	88.1%
5) TOTAL, REVENUES			593,961.51	1,117,500.00	88.1%
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	14,000.00	New
5) Services and Other Operating Expenditures		5000-5999	9,854.00	20,000.00	103.0%
6) Capital Outlay		6000-6999	533,961.98	1,866,300.00	249.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			543,815.98	1,900,300.00	249.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50,145.53	(782,800.00)	-1661.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	16,609.13	31,500.00	89.7%
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			(16,609.13)	(31,500.00)	89.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			33,536.40	(814,300.00)	-2528.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,935,531.00	6,969,067.40	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,935,531.00	6,969,067.40	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,935,531.00	6,969,067.40	0.5%
2) Ending Balance, June 30 (E + F1e)			6,969,067.40	6,154,767.40	-11.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,969,067.40	6,154,767.40	-11.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	7,253,320.42		
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	5,642.88		
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			7,258,963.30		
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	273,286.77		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	16,609.13		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			289,895.90		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,969,067.40		

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	40,523.70	59,500.00	46.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	553,437.81	1,058,000.00	91.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			593,961.51	1,117,500.00	88.1%
TOTAL, REVENUES			593,961.51	1,117,500.00	88.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	14,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	14,000.00	New

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	9,854.00	20,000.00	103.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,854.00	20,000.00	103.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	58,908.60	1,000.00	-98.3%
Buildings and Improvements of Buildings		6200	475,053.38	1,720,300.00	262.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	145,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			533,961.98	1,866,300.00	249.5%
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			543,815.98	1,900,300.00	249.4%

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	16,609.13	31,500.00	89.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			16,609.13	31,500.00	89.7%
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)			(16,609.13)	(31,500.00)	89.7%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	593,961.51	1,117,500.00	88.1%
5) TOTAL, REVENUES			593,961.51	1,117,500.00	88.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		543,815.98	1,900,300.00	249.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			543,815.98	1,900,300.00	249.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			50,145.53	(782,800.00)	-1661.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	16,609.13	31,500.00	89.7%
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			(16,609.13)	(31,500.00)	89.7%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			33,536.40	(814,300.00)	-2528.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,935,531.00	6,969,067.40	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,935,531.00	6,969,067.40	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,935,531.00	6,969,067.40	0.5%
2) Ending Balance, June 30 (E + F1e)			6,969,067.40	6,154,767.40	-11.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,969,067.40	6,154,767.40	-11.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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
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	27,381.99	28,187.00	2.9%
4) Other Local Revenue		8600-8799	4,579,333.52	3,973,369.00	-13.2%
5) TOTAL, REVENUES			4,606,715.51	4,001,556.00	-13.1%
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	4,570,756.06	4,671,428.00	2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,570,756.06	4,671,428.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35,959.45	(669,872.00)	-1962.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,959.45	(669,872.00)	-1962.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,056,067.49	5,092,026.94	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,056,067.49	5,092,026.94	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,056,067.49	5,092,026.94	0.7%
2) Ending Balance, June 30 (E + F1e)			5,092,026.94	4,422,154.94	-13.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,092,026.94	4,422,154.94	-13.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,088,358.76		
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	3,668.18		
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			5,092,026.94		
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)			5,092,026.94		

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	27,381.99	28,187.00	2.9%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			27,381.99	28,187.00	2.9%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	4,290,778.97	3,821,593.00	-10.9%
Unsecured Roll		8612	160,741.49	141,776.00	-11.8%
Prior Years' Taxes		8613	11,136.59	0.00	-100.0%
Supplemental Taxes		8614	95,481.77	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	21,194.70	10,000.00	-52.8%
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			4,579,333.52	3,973,369.00	-13.2%
TOTAL, REVENUES			4,606,715.51	4,001,556.00	-13.1%

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	2,910,000.00	3,167,270.00	8.8%
Bond Interest and Other Service Charges		7434	1,660,756.06	1,504,158.00	-9.4%
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)			4,570,756.06	4,671,428.00	2.2%
TOTAL, EXPENDITURES			4,570,756.06	4,671,428.00	2.2%

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%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	27,381.99	28,187.00	2.9%
4) Other Local Revenue		8600-8799	4,579,333.52	3,973,369.00	-13.2%
5) TOTAL, REVENUES			4,606,715.51	4,001,556.00	-13.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	4,570,756.06	4,671,428.00	2.2%
10) TOTAL, EXPENDITURES			4,570,756.06	4,671,428.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			35,959.45	(669,872.00)	-1962.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,959.45	(669,872.00)	-1962.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,056,067.49	5,092,026.94	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,056,067.49	5,092,026.94	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,056,067.49	5,092,026.94	0.7%
2) Ending Balance, June 30 (E + F1e)			5,092,026.94	4,422,154.94	-13.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,092,026.94	4,422,154.94	-13.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
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	216,986.46	243,500.00	12.2%
5) TOTAL, REVENUES			216,986.46	243,500.00	12.2%
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	418.76	28,000.00	6586.4%
5) Services and Other Operating Expenses		5000-5999	85,888.44	173,010.00	101.4%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			86,307.20	201,010.00	132.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			130,679.26	42,490.00	-67.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			130,679.26	42,490.00	-67.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	665,350.04	796,029.30	19.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			665,350.04	796,029.30	19.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			665,350.04	796,029.30	19.6%
2) Ending Net Position, June 30 (E + F1e)			796,029.30	838,519.30	5.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	796,029.30	838,519.30	5.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	871,726.10		
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	1,240.06		
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			872,966.16		
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	73,905.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,031.86		
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			76,936.86		
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)			796,029.30		

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	4,804.16	7,300.00	52.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	212,182.30	236,200.00	11.3%
TOTAL, OTHER LOCAL REVENUE			216,986.46	243,500.00	12.2%
TOTAL, REVENUES			216,986.46	243,500.00	12.2%

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	418.76	28,000.00	6586.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			418.76	28,000.00	6586.4%

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	2,673.44	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	83,215.00	173,010.00	107.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			85,888.44	173,010.00	101.4%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			86,307.20	201,010.00	132.9%

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%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	216,986.46	243,500.00	12.2%
5) TOTAL, REVENUES			216,986.46	243,500.00	12.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		76,997.20	182,000.00	136.4%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		7,560.00	17,260.00	128.3%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,750.00	1,750.00	0.0%
10) TOTAL, EXPENSES			86,307.20	201,010.00	132.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			130,679.26	42,490.00	-67.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			130,679.26	42,490.00	-67.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	665,350.04	796,029.30	19.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			665,350.04	796,029.30	19.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			665,350.04	796,029.30	19.6%
2) Ending Net Position, June 30 (E + F1e)			796,029.30	838,519.30	5.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	796,029.30	838,519.30	5.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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)	14,625.66	14,206.73	15,528.67	14,880.89	14,880.89	15,528.67
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)	14,625.66	14,206.73	15,528.67	14,880.89	14,880.89	15,528.67
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	116.55	116.55	116.55	111.22	111.22	111.17
c. Special Education-NPS/LCI						
d. Special Education Extended Year	15.16	15.16	15.16			
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)	131.71	131.71	131.71	111.22	111.22	111.17
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	14,757.37	14,338.44	15,660.38	14,992.11	14,992.11	15,639.84
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	13,454,888.00		13,454,888.00			13,454,888.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	13,454,888.00	0.00	13,454,888.00	0.00	0.00	13,454,888.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	284,334,352.54	(234,987.54)	284,099,365.00	2,072,378.26		286,171,743.26
Equipment	14,072,301.51	846,880.49	14,919,182.00	651,036.79	29,370.90	15,540,847.89
Total capital assets being depreciated	298,406,654.05	611,892.95	299,018,547.00	2,723,415.05	29,370.90	301,712,591.15
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(132,855,077.00)	(501,167.00)	(133,356,244.00)	6,730,137.00		(126,626,107.00)
Equipment	(10,815,330.53)	(294,845.47)	(11,110,176.00)	683,428.59	29,370.90	(10,456,118.31)
Total accumulated depreciation	(143,670,407.53)	(796,012.47)	(144,466,420.00)	7,413,565.59	29,370.90	(137,082,225.31)
Total capital assets being depreciated, net	154,736,246.52	(184,119.52)	154,552,127.00	10,136,980.64	58,741.80	164,630,365.84
Governmental activity capital assets, net	168,191,134.52	(184,119.52)	168,007,015.00	10,136,980.64	58,741.80	178,085,253.84
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	41,345,000.00		41,345,000.00		4,727,569.00	36,617,431.00	4,570,151.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	423,000.00		423,000.00		390,000.00	33,000.00	33,000.00
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	591,652.26		591,652.26		166,886.56	424,765.70	166,886.56
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	11,857,972.00	174,973.00	12,032,945.00		1,418,848.00	10,614,097.00	1,324,710.00
Compensated Absences Payable	901,118.08	349,019.92	1,250,138.00	28,530.39		1,278,668.39	
Governmental activities long-term liabilities	55,118,742.34	523,992.92	55,642,735.26	28,530.39	6,703,303.56	48,967,962.09	6,094,747.56
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	79,693,376.81	301	0.00	303	79,693,376.81	305	246,199.33	557,203.33	307	79,136,173.48	309
2000 - Classified Salaries	31,198,553.02	311	205,878.57	313	30,992,674.45	315	1,861,956.63	3,216,258.63	317	27,776,415.82	319
3000 - Employee Benefits	54,722,885.50	321	1,594,192.03	323	53,128,693.47	325	944,670.85	1,088,372.49	327	52,040,320.98	329
4000 - Books, Supplies Equip Replace. (6500)	15,031,832.75	331	77,343.69	333	14,954,489.06	335	1,559,790.11	5,281,685.22	337	9,672,803.84	339
5000 - Services. . . & 7300 - Indirect Costs	17,463,792.20	341	40,962.92	343	17,422,829.28	345	5,205,708.06	6,314,704.20	347	11,108,125.08	349
TOTAL					196,192,063.07	365	TOTAL			179,733,839.20	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			100,355,848.20
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).			327,139.31
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			322,820.00
14. TOTAL SALARIES AND BENEFITS.			100,033,028.20
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			55.66%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.66%
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).	179,733,839.20
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Expenditure reductions include allowable exclusions (Note 2) and Resource 3210,3212,3215,7420.

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	208,056,621.92
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	26,244,461.62
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	113,502.55
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	674,974.18
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	423,573.55
4. Other Transfers Out	All	9200	7200-7299	647,955.00
5. Interfund Transfers Out	All	9300	7600-7629	3,000,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	913,435.00
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.			5,273,071.72
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				11,046,512.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	2,813,327.30
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				173,578,975.60

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		14,338.44
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,105.85
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.)	175,228,073.03	11,187.90
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	5,273,071.72	367.75
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	180,501,144.75	11,555.65
B. Required effort (Line A.2 times 90%)	162,451,030.28	10,400.09
C. Current year expenditures (Line I.E and Line II.B)	173,578,975.60	12,105.85
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
Non-Federal Supplemental expenditures made as a result of a Presidentially declared disaster. LEARNING LOSS MITIGATION TBL SB98 24/20 SEC110 LA (R7420)	1,309,296.00	91.31
Non-Federal Supplemental expenditures made as a result of a Presidentially declared disaster. IN PERSON INSTUCTION COVID19 GRANT AB86 FUND GF LA (R7422)	3,525,562.36	245.88
Non-Federal Supplemental expenditures made as a result of a Presidentially declared disaster. EXPND LEARN OP COVID19 AB 86 FUND GF LA (R7425)	438,213.36	30.56
Total adjustments to base expenditures	5,273,071.72	367.75

	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)	106,496,289.36		106,496,289.36			104,182,937.56
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	15,646.92		15,646.92			14,757.37
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)	14,757.37		14,757.37	14,992.11		14,992.11
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)			14,757.37			14,992.11
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2020-21 Actual			2021-22 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	441,952.16		441,952.16	428,474.00		428,474.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	67,688,284.00		67,688,284.00	64,159,479.00		64,159,479.00
5. Unsecured Roll Taxes (Object 8042)	1,950,297.93		1,950,297.93	1,959,269.00		1,959,269.00
6. Prior Years' Taxes (Object 8043)	144,540.95		144,540.95	145,206.00		145,206.00
7. Supplemental Taxes (Object 8044)	940,089.58		940,089.58	540,035.00		540,035.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	346,813.23		346,813.23	1,280,783.00		1,280,783.00
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)	1,210,454.61		1,210,454.61	678,545.00		678,545.00
12. Parcel Taxes (Object 8621)	2,171,142.38		2,171,142.38	2,178,339.00		2,178,339.00
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)	74,893,574.84	0.00	74,893,574.84	71,370,130.00	0.00	71,370,130.00
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)	74,893,574.84	0.00	74,893,574.84	71,370,130.00	0.00	71,370,130.00

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			3,958,947.28			3,708,834.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			3,958,947.28			3,708,834.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	81,868,242.00		81,868,242.00	92,918,920.00		92,918,920.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	74,809.00		74,809.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	81,943,051.00	0.00	81,943,051.00	92,918,920.00	0.00	92,918,920.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	218,491,102.43		218,491,102.43	210,917,348.00		210,917,348.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	291,370.07		291,370.07	600,000.00		600,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2020-21 Actual			2021-22 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			106,496,289.36			104,182,937.56
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9431			1.0159
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			104,182,937.56			111,904,046.54
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			74,893,574.84			71,370,130.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,770,884.40			1,799,053.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			33,248,310.00			44,242,750.54
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			33,248,310.00			44,242,750.54
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			144,405.81			329,824.09
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			75,037,980.65			71,699,954.09
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			33,103,904.19			43,912,926.45
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			75,037,980.65			
b. State Subventions (Line D8)			33,103,904.19			
c. Less: Excluded Appropriations (Line C23)			3,958,947.28			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			104,182,937.56			

[illegible]

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 11,400,148.19
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 152,720,517.14

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) 7.46%

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. 1,329,551.30

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	9,779,806.76
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,557,908.05
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)	1,347,420.35
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)	1,329,551.30
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	12,355,583.86
9. Carry-Forward Adjustment (Part IV, Line F)	565,271.17
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,920,855.03

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	117,353,476.50
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	22,493,932.17
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	16,955,634.57
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	956,530.29
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	113,502.55
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	1,494,150.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	981,932.85
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)	4,703,656.82
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)	41,341.70
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)	16,714,514.57
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)	1,329,551.30
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)	4,651,837.90
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,841,966.82
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,974,904.91
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)	193,606,932.95

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)	6.38%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B19)	6.67%
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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>12,355,583.86</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>58,431.61</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 (6.12%) times Part III, Line B19); zero if negative	<u>565,271.17</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.12%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.12%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>565,271.17</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>565,271.17</u>

Approved indirect cost rate: 6.12%
Highest rate used in any program: 6.12%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,077,744.01	65,957.93	6.12%
01	3182	286,155.02	17,512.69	6.12%
01	3210	1,441,786.00	88,237.00	6.12%
01	3212	2,728,923.10	167,010.09	6.12%
01	3215	817,547.00	50,034.00	6.12%
01	3310	7,520,034.19	460,226.00	6.12%
01	3315	130,939.63	8,014.00	6.12%
01	3410	305,121.54	18,549.20	6.08%
01	3550	98,010.00	4,900.00	5.00%
01	4035	262,549.02	16,068.00	6.12%
01	4124	366,980.39	18,349.02	5.00%
01	4127	116,510.72	7,130.46	6.12%
01	4203	240,022.86	14,689.40	6.12%
01	4510	75,104.89	4,596.42	6.12%
01	5810	84,666.54	5,150.37	6.08%
01	6010	287,707.37	14,385.36	5.00%
01	6230	41,190.65	2,520.87	6.12%
01	6387	234,619.67	14,358.72	6.12%
01	6388	329,034.27	13,161.37	4.00%
01	6510	352,085.20	21,548.00	6.12%
01	7420	1,233,788.00	75,508.00	6.12%
01	7422	4,925,546.53	301,443.00	6.12%
01	7510	588,206.67	35,998.25	6.12%
01	8150	6,116,918.69	374,355.42	6.12%
11	6391	3,386,781.12	169,339.05	5.00%
12	6105	1,746,996.40	106,916.18	6.12%
12	6127	47,753.63	2,922.52	6.12%

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	0.00		52,251.24	52,251.24
2. State Lottery Revenue	8560	2,386,725.29		820,273.89	3,206,999.18
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,386,725.29	0.00	872,525.13	3,259,250.42
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	505,454.85		618,578.52	1,124,033.37
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,442,639.84			1,442,639.84
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			253,946.61	253,946.61
6. Capital Outlay	6000-6999	151,811.34			151,811.34
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	286,819.26			286,819.26
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,386,725.29	0.00	872,525.13	3,259,250.42
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					
Restricted lottery includes duplicating costs for instructional materials, such as printing packets for students to work on at home, particularly in distance learning.					

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

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

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6			
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3						
Instructional Goals										
0001	Pre-Kindergarten	90,091.10	0.00	90,091.10	8,562.35		98,653.45			
1110	Regular Education, K–12	95,223,015.19	18,985,390.36	114,208,405.55	10,854,487.07		125,062,892.62			
3100	Alternative Schools	199,064.24	339,708.23	538,772.47	51,205.50		589,977.97			
3200	Continuation Schools	1,760,635.38	679,416.44	2,440,051.82	231,905.09		2,671,956.91			
3300	Independent Study Centers	2,294,684.91	0.00	2,294,684.91	218,089.27		2,512,774.18			
3400	Opportunity Schools	129,344.25	0.00	129,344.25	12,293.01		141,637.26			
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	1,375,820.50	2,982,638.20	4,358,458.70	414,232.50		4,772,691.20			
4110	Regular Education, Adult	29,677.84	0.00	29,677.84	2,820.61		32,498.45			
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	2,249,056.82	6,417,088.32	8,666,145.14	823,639.56		9,489,784.70			
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00			
5000-5999	Special Education	29,846,540.13	4,344,868.17	34,191,408.30	3,249,587.43		37,440,995.73			
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	15,437.79	0.00	15,437.79	1,467.22	16,905.01				
8100	Community Services	113,502.55	679,416.44	792,918.99	75,359.86	868,278.85				
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00				
Other Costs										
----	Food Services					247,355.47	247,355.47			
----	Enterprise					1,494,150.00	1,494,150.00			
----	Facilities Acquisition & Construction					61,931.40	61,931.40			
----	Other Outgo					9,407,961.75	9,407,961.75			
Other Funds										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						11,230,599.87	11,230,599.87	2,194,754.81	13,425,354.68
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(279,177.75)	(279,177.75)
----	Total General Fund and Charter Schools Funds Expenditures	133,326,870.70	45,659,126.03	178,985,996.73	17,859,226.53	11,211,398.62	208,056,621.88			

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,925,351.26	1,039,922.83	13,426,825.22	8,739,602.19	18,367,782.47	0.00	2,159,642.08
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00		
1110 Regular Education, K-12	49.53	49.53	49.53	49.53	49.53		2,100.00
3100 Alternative Schools	1.00	1.00	1.00	1.00	1.00		
3200 Continuation Schools	2.00	2.00	2.00	2.00	2.00		
3300 Independent Study Centers	0.00	0.00	0.00	0.00	0.00		
3400 Opportunity Schools	0.00	0.00	0.00	0.00	0.00	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	8.78	8.78	8.78	8.78	8.78		
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	18.89	18.89	18.89	18.89	18.89		
4850 Migrant Education	0.00	0.00	0.00	0.00	0.00		
5000-5999 Special Education (allocated to 5001)	12.79	12.79	12.79	12.79	12.79		
6000 ROC/P	0.00	0.00	0.00	0.00	0.00		
Other Goals Description							
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	2.00	2.00	2.00	2.00	2.00		
8500 Child Care and Development Services	0.00	0.00	0.00	0.00	0.00		
Other Funds Description							
-- Adult Education (Fund 11)					23.16		
-- Child Development (Fund 12)					30.11		
-- Cafeteria (Funds 13 & 61)					96.20		
C. Total Allocation Factors	94.99	94.99	94.99	94.99	244.46	0.00	2,100.00

Current LEA: 56-72652-0000000 Ventura Unified		
Selected SELPA: AG		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AG	Ventura County	

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
	UNDUPLICATED PUPIL COUNT								1,918
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	157,540.16	0.00	0.00	165,337.51	724,717.59	10,211,784.36		11,259,379.62
2000-2999	Classified Salaries	114,259.31	0.00	0.00	131,925.75	137,316.29	6,116,676.93		6,500,178.28
3000-3999	Employee Benefits	135,060.35	0.00	0.00	139,818.96	433,781.85	7,968,248.54		8,676,909.70
4000-4999	Books and Supplies	0.00	0.00	0.00	374.19	28,926.32	277,595.43		306,895.94
5000-5999	Services and Other Operating Expenditures	3,832.50	0.00	0.00	591.36	597.46	3,098,155.27		3,103,176.59
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	410,692.32	0.00	0.00	438,047.77	1,325,339.51	27,672,460.53	0.00	29,846,540.13
7310	Transfers of Indirect Costs	0.00	0.00	0.00	21,548.00	8,014.00	460,226.00		489,788.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	4,344,868.14							4,344,868.14
	Total Indirect Costs and PCR Allocations	4,344,868.14	0.00	0.00	21,548.00	8,014.00	460,226.00	0.00	4,834,656.14
	TOTAL COSTS	4,755,560.46	0.00	0.00	459,595.77	1,333,353.51	28,132,686.53	0.00	34,681,196.27
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	166,634.37	106,585.85		273,220.22
2000-2999	Classified Salaries	61,611.86	0.00	0.00	42,089.74	136,019.87	5,117,885.34		5,357,606.81
3000-3999	Employee Benefits	35,548.26	0.00	0.00	11,889.42	108,808.37	2,213,099.28		2,369,345.33
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	28,584.04	5,647.74		34,231.78
5000-5999	Services and Other Operating Expenditures	1,193.95	0.00	0.00	0.00	203.22	3,181.21		4,578.38
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	98,354.07	0.00	0.00	53,979.16	440,249.87	7,446,399.42	0.00	8,038,982.52
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	8,014.00	460,226.00		468,240.00
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	8,014.00	460,226.00	0.00	468,240.00
	TOTAL BEFORE OBJECT 8980	98,354.07	0.00	0.00	53,979.16	448,263.87	7,906,625.42	0.00	8,507,222.52
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								5,236,856.89
	TOTAL COSTS								3,270,365.63

		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)		
Object Code	Description							Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	157,540.16	0.00	0.00	165,337.51	558,083.22	10,105,198.51		10,986,159.40
2000-2999	Classified Salaries	52,647.45	0.00	0.00	89,836.01	1,296.42	998,791.59		1,142,571.47
3000-3999	Employee Benefits	99,512.09	0.00	0.00	127,929.54	324,973.48	5,755,149.26		6,307,564.37
4000-4999	Books and Supplies	0.00	0.00	0.00	374.19	342.28	271,947.69		272,664.16
5000-5999	Services and Other Operating Expenditures	2,638.55	0.00	0.00	591.36	394.24	3,094,974.06		3,098,598.21
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	312,338.25	0.00	0.00	384,068.61	885,089.64	20,226,061.11	0.00	21,807,557.61
7310	Transfers of Indirect Costs	0.00	0.00	0.00	21,548.00	0.00	0.00		21,548.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	4,344,868.14							4,344,868.14
	Total Indirect Costs and PCR Allocations	4,344,868.14	0.00	0.00	21,548.00	0.00	0.00	0.00	4,366,416.14
	TOTAL BEFORE OBJECT 8980	4,657,206.39	0.00	0.00	405,616.61	885,089.64	20,226,061.11	0.00	26,173,973.75
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								5,236,856.89
	TOTAL COSTS								31,410,830.64
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	16,725.20	0.00	0.00	0.00	0.00	1,127.55		17,852.75
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	800,140.83		800,140.83
3000-3999	Employee Benefits	3,303.21	0.00	0.00	0.00	0.00	342,244.21		345,547.42
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	109,303.93		109,303.93
5000-5999	Services and Other Operating Expenditures	19.55	0.00	0.00	0.00	0.00	47,542.58		47,562.13
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	20,047.96	0.00	0.00	0.00	0.00	1,300,359.10	0.00	1,320,407.06
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	20,047.96	0.00	0.00	0.00	0.00	1,300,359.10	0.00	1,320,407.06
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								5,236,856.89
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)								9,111,751.65
	TOTAL COSTS								15,669,015.60

* 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	26,888,047.94	14,364,132.58
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)	0.00	0.00

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)	0.00	0.00

4. Enter any other adjustments, not included in Line 1 (explain below)	0.00	0.00

5. 2019-20 Expenditures, Adjusted for 2020-21 MOE Calculation (Sum lines 1 through 4)	26,888,047.94	14,364,132.58
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet	1,883.00	
2. Enter any adjustments not included in Line C1 (explain below)		

3. 2019-20 Unduplicated Pupil Count, Adjusted for 2020-21 MOE Calculation (Line C1 plus Line C2)	1,883.00	

SELPA: Ventura County (AG)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Ventura County (AG)

SECTION 2

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

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

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

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

If (b) is greater than (a).

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

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

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

If (b) is less than (a).

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

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

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

SELPA: Ventura County (AG)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2020-21	Actual Expenditures Comparison Year FY 2018-19	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	34,681,196.27		
b. Less: Expenditures paid from federal sources	3,270,365.63		
c. Expenditures paid from state and local sources	31,410,830.64	29,376,100.06	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		29,376,100.06	
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	31,410,830.64	29,376,100.06	2,034,730.58

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 FY2018-19	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	34,681,196.27		
b. Less: Expenditures paid from federal sources	3,270,365.63		
c. Expenditures paid from state and local sources	31,410,830.64	29,376,100.06	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		29,376,100.06	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	31,410,830.64	29,376,100.06	
d. Special education unduplicated pupil count	1,918	1,880	
e. Per capita state and local expenditures (A2c/A2d)	16,376.87	15,625.59	751.28

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: Ventura County (AG)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2020-21	Comparison Year FY2019-20	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	15,669,015.60	14,364,132.58	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		14,364,132.58	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	15,669,015.60	14,364,132.58	1,304,883.02

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 FY2017/18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	15,669,015.60	14,194,722.72	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		14,194,722.72	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	15,669,015.60	14,194,722.72	
b. Special education unduplicated pupil count	1,918	1,801	
c. Per capita local expenditures (B2a/B2b)	8,169.46	7,881.58	287.88

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.

Anna Campbell
Contact Name

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Telephone Number

Director, Budget & Finance
Title

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,918
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	299,493.00	0.00	0.00	213,356.00	780,730.00	11,003,120.00		12,296,699.00
2000-2999	Classified Salaries	119,089.00	0.00	0.00	128,731.00	120,583.00	5,392,077.00		5,760,480.00
3000-3999	Employee Benefits	193,371.00	0.00	0.00	163,783.00	464,933.00	8,655,823.00		9,477,910.00
4000-4999	Books and Supplies	500.00	0.00	0.00	1,500.00	35,040.00	438,386.00		475,426.00
5000-5999	Services and Other Operating Expenditures	5,023.00	0.00	0.00	1,647.00	3,030.00	4,601,975.00		4,611,675.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	617,476.00	0.00	0.00	509,017.00	1,404,316.00	30,091,381.00	0.00	32,622,190.00
7310	Transfers of Indirect Costs	1,101,699.00	0.00	0.00	21,561.00	31,066.00	504,699.00		1,659,025.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,101,699.00	0.00	0.00	21,561.00	31,066.00	504,699.00	0.00	1,659,025.00
	TOTAL COSTS	1,719,175.00	0.00	0.00	530,578.00	1,435,382.00	30,596,080.00	0.00	34,281,215.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	299,493.00	0.00	0.00	213,356.00	614,471.00	10,893,296.00		12,020,616.00
2000-2999	Classified Salaries	53,462.00	0.00	0.00	89,842.00	0.00	1,122,670.00		1,265,974.00
3000-3999	Employee Benefits	153,148.00	0.00	0.00	150,630.00	350,122.00	6,472,216.00		7,126,116.00
4000-4999	Books and Supplies	500.00	0.00	0.00	1,500.00	500.00	422,166.00		424,666.00
5000-5999	Services and Other Operating Expenditures	5,023.00	0.00	0.00	1,647.00	2,894.00	4,600,500.00		4,610,064.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	511,626.00	0.00	0.00	456,975.00	967,987.00	23,510,848.00	0.00	25,447,436.00
7310	Transfers of Indirect Costs	1,101,699.00	0.00	0.00	21,561.00	0.00	0.00		1,123,260.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,101,699.00	0.00	0.00	21,561.00	0.00	0.00	0.00	1,123,260.00
	TOTAL BEFORE OBJECT 8980	1,613,325.00	0.00	0.00	478,536.00	967,987.00	23,510,848.00	0.00	26,570,696.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								4,111,404.00
	TOTAL COSTS								30,682,100.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	16,725.00	0.00	0.00	0.00	0.00	1,127.00		17,852.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	930,915.00		930,915.00
3000-3999	Employee Benefits	3,306.00	0.00	0.00	0.00	0.00	534,998.00		538,304.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	257,358.00		257,358.00
5000-5999	Services and Other Operating Expenditures	10.00	0.00	0.00	0.00	0.00	55,721.00		55,731.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	20,041.00	0.00	0.00	0.00	0.00	1,780,119.00	0.00	1,800,160.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	20,041.00	0.00	0.00	0.00	0.00	1,780,119.00	0.00	1,800,160.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								4,111,404.00
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)								13,440,770.00
	TOTAL COSTS								19,352,334.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,918
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	157,540.16	0.00	0.00	165,337.51	724,717.59	10,211,784.36		11,259,379.62
2000-2999	Classified Salaries	114,259.31	0.00	0.00	131,925.75	137,316.29	6,116,676.93		6,500,178.28
3000-3999	Employee Benefits	135,060.35	0.00	0.00	139,818.96	433,781.85	7,968,248.54		8,676,909.70
4000-4999	Books and Supplies	0.00	0.00	0.00	374.19	28,926.32	277,595.43		306,895.94
5000-5999	Services and Other Operating Expenditures	3,832.50	0.00	0.00	591.36	597.46	3,098,155.27		3,103,176.59
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	410,692.32	0.00	0.00	438,047.77	1,325,339.51	27,672,460.53	0.00	29,846,540.13
7310	Transfers of Indirect Costs	0.00	0.00	0.00	21,548.00	8,014.00	460,226.00		489,788.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	4,344,868.14							4,344,868.14
	Total Indirect Costs	0.00	0.00	0.00	21,548.00	8,014.00	460,226.00	0.00	489,788.00
	TOTAL COSTS	410,692.32	0.00	0.00	459,595.77	1,333,353.51	28,132,686.53	0.00	30,336,328.13
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	166,634.37	106,585.85		273,220.22
2000-2999	Classified Salaries	61,611.86	0.00	0.00	42,089.74	136,019.87	5,117,885.34		5,357,606.81
3000-3999	Employee Benefits	35,548.26	0.00	0.00	11,889.42	108,808.37	2,213,099.28		2,369,345.33
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	28,584.04	5,647.74		34,231.78
5000-5999	Services and Other Operating Expenditures	1,193.95	0.00	0.00	0.00	203.22	3,181.21		4,578.38
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	98,354.07	0.00	0.00	53,979.16	440,249.87	7,446,399.42	0.00	8,038,982.52
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	8,014.00	460,226.00		468,240.00
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	8,014.00	460,226.00	0.00	468,240.00
	TOTAL BEFORE OBJECT 8980	98,354.07	0.00	0.00	53,979.16	448,263.87	7,906,625.42	0.00	8,507,222.52
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								5,236,856.89
	TOTAL COSTS								3,270,365.63

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	157,540.16	0.00	0.00	165,337.51	558,083.22	10,105,198.51		10,986,159.40
2000-2999	Classified Salaries	52,647.45	0.00	0.00	89,836.01	1,296.42	998,791.59		1,142,571.47
3000-3999	Employee Benefits	99,512.09	0.00	0.00	127,929.54	324,973.48	5,755,149.26		6,307,564.37
4000-4999	Books and Supplies	0.00	0.00	0.00	374.19	342.28	271,947.69		272,664.16
5000-5999	Services and Other Operating Expenditures	2,638.55	0.00	0.00	591.36	394.24	3,094,974.06		3,098,598.21
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	312,338.25	0.00	0.00	384,068.61	885,089.64	20,226,061.11	0.00	21,807,557.61
7310	Transfers of Indirect Costs	0.00	0.00	0.00	21,548.00	0.00	0.00		21,548.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	4,344,868.14							4,344,868.14
	Total Indirect Costs	0.00	0.00	0.00	21,548.00	0.00	0.00	0.00	21,548.00
	TOTAL BEFORE OBJECT 8980	312,338.25	0.00	0.00	405,616.61	885,089.64	20,226,061.11	0.00	21,829,105.61
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								5,236,856.89
	TOTAL COSTS								27,065,962.50
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	16,725.20	0.00	0.00	0.00	0.00	1,127.55		17,852.75
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	800,140.83		800,140.83
3000-3999	Employee Benefits	3,303.21	0.00	0.00	0.00	0.00	342,244.21		345,547.42
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	109,303.93		109,303.93
5000-5999	Services and Other Operating Expenditures	19.55	0.00	0.00	0.00	0.00	47,542.58		47,562.13
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	20,047.96	0.00	0.00	0.00	0.00	1,300,359.10	0.00	1,320,407.06
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	20,047.96	0.00	0.00	0.00	0.00	1,300,359.10	0.00	1,320,407.06
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								5,236,856.89
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)								9,111,751.65
	TOTAL COSTS								15,669,015.60

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

SELPA: Ventura County (AG)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Ventura County (AG)

SECTION 2

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (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)	<u>0.00</u> (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: Ventura County (AG)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY2018-19	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	34,281,215.00		
b. Less: Expenditures paid from federal sources	3,599,115.00		
c. Expenditures paid from state and local sources	30,682,100.00	29,376,100.06	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		29,376,100.06	
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	30,682,100.00	29,376,100.06	1,305,999.94

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 FY2018-19	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	34,281,215.00		
b. Less: Expenditures paid from federal sources	3,599,115.00		
c. Expenditures paid from state and local sources	30,682,100.00	29,376,100.06	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		29,376,100.06	
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	30,682,100.00	29,376,100.06	
d. Special education unduplicated pupil count	1918	1880	
e. Per capita state and local expenditures (A2c/A2d)	15,996.92	15,625.59	371.33

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: Ventura County (AG)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2021-22	Comparison Year FY2020-21	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	19,352,334.00	14,381,271.24	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		14,381,271.24	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	19,352,334.00	14,381,271.24	4,971,062.76

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 FY2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	19,352,334.00	26,976,670.90	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		26,976,670.90	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	19,352,334.00	26,976,670.90	
b. Special education unduplicated pupil count	1,918	1,801	
c. Per capita local expenditures (B2a/B2b)	10,089.85	14,978.72	(4,888.87)

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

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

FEDERAL PROGRAM NAME	ESSA: Title I, Part A	ESSA: School Improvement Funding (CSI)	Carl Perkins CTE	Adult Ed - ABE/ESL/FF	Adult Ed - ABE Secondary	ESSA: Title II, Part A, Supporting Effective Instruction	Community Learning Centers Program
FEDERAL CATALOG NUMBER	84.01	84.01	84.048A	84.002A	84.002	84.367	84.287
RESOURCE CODE	3010	3182	3550	3905	3913	4035	4124
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							ASSETS
AWARD							
1. Prior Year Carryover	\$647,569.47	\$366,898.28				\$89,541.32	\$70,886.31
2. a. Current Year Award	\$2,346,184.00	\$355,094.00	\$102,910.00	\$147,543.00	\$156,138.00	\$421,308.00	\$429,231.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,346,184.00	355,094.00	102,910.00	147,543.00	156,138.00	421,308.00	429,231.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	2,993,753.47	721,992.28	102,910.00	147,543.00	156,138.00	510,849.32	500,117.31
REVENUES							
5. Unearned Revenue Deferred from Prior Year	\$26,414.75	\$5,563.28				\$3,208.10	
6. Cash Received in Current Year	\$1,339,850.00	\$215,749.37	\$16,296.27	\$108,101.00	\$103,536.00	\$198,969.00	\$391,499.97
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,366,264.75	221,312.65	16,296.27	108,101.00	103,536.00	202,177.10	391,499.97
EXPENDITURES							
9. Donor-Authorized Expenditures	\$1,143,701.94	\$303,667.71	\$102,910.00	\$147,543.00	\$156,138.00	\$278,617.02	\$385,329.41
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,143,701.94	303,667.71	102,910.00	147,543.00	156,138.00	278,617.02	385,329.41
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	222,562.81	(82,355.06)	(86,613.73)	(39,442.00)	(52,602.00)	(76,439.92)	6,170.56
a. Unearned Revenue	\$222,562.81						\$6,170.56
b. Accounts Payable							
c. Accounts Receivable		\$82,355.06	\$86,613.73	\$39,442.00	\$52,602.00	\$76,439.92	
14. Unused Grant Award Calculation (line 4 minus line 9)	1,850,051.53	418,324.57	0.00	0.00	0.00	232,232.30	114,787.90
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)	1,143,701.94	303,667.71	102,910.00	147,543.00	156,138.00	278,617.02	385,329.41

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FEDERAL GRANT AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	ESSA: Title IV, Part A SSAE	ESSA: Title III English Learner	Indian Education	Assistance to Homeless Children and Youth	ESSER I	ESSER II	GEER I
FEDERAL CATALOG NUMBER	84.424	84.365	84.06	84.938			
RESOURCE CODE	4127	4203	4510	5840	3210	3212	3215
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	SSAE Formula			AHCY			
AWARD							
1. Prior Year Carryover	\$18,458.97	\$200,123.57	\$2,111.43	\$55,735.00			
2. a. Current Year Award	\$141,270.00	\$324,052.00	\$77,590.00		1,530,023.00	7,404,280.00	867,581.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	141,270.00	324,052.00	77,590.00	0.00	1,530,023.00	7,404,280.00	867,581.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	159,728.97	524,175.57	79,701.43	55,735.00	1,530,023.00	7,404,280.00	867,581.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year				\$30,935.78			
6. Cash Received in Current Year	\$128,914.04	\$202,394.57	\$59,371.84	\$24,750.00	1,530,023.00	742,461.00	462,979.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	128,914.04	202,394.57	59,371.84	55,685.78	1,530,023.00	742,461.00	462,979.00
EXPENDITURES							
9. Donor-Authorized Expenditures	\$123,641.18	\$254,712.26	\$79,701.31	\$21,395.39	1,530,023.00	3,585,713.10	867,581.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	123,641.18	254,712.26	79,701.31	21,395.39	1,530,023.00	3,585,713.10	867,581.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	5,272.86	(52,317.69)	(20,329.47)	34,290.39	0.00	(2,843,252.10)	(404,602.00)
a. Unearned Revenue	\$5,272.86			34,290.39			
b. Accounts Payable							
c. Accounts Receivable		\$52,317.69	\$20,329.47			2,843,252.10	404,602.00
14. Unused Grant Award Calculation (line 4 minus line 9)	36,087.79	269,463.31	0.12	34,339.61	0.00	3,818,566.90	0.00
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)	123,641.18	254,712.26	79,701.31	21,395.39	1,530,023.00	3,585,713.10	867,581.00

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FEDERAL GRANT AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	CFR	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	3220	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		1,451,324.35
2. a. Current Year Award	8,684,486.00	22,987,690.00
b. Transferability (ESSA)		0.00
c. Other Adjustments		0.00
d. Adj Curr Yr Award		
(sum lines 2a, 2b, & 2c)	8,684,486.00	22,987,690.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2d, & 3)	8,684,486.00	24,439,014.35
REVENUES		
5. Unearned Revenue Deferred from Prior Year		66,121.91
6. Cash Received in Current Year	8,684,486.00	14,209,381.06
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	8,684,486.00	14,275,502.97
EXPENDITURES		
9. Donor-Authorized Expenditures	8,684,486.00	17,665,160.32
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	8,684,486.00	17,665,160.32
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(3,389,657.35)
a. Unearned Revenue		268,296.62
b. Accounts Payable		0.00
c. Accounts Receivable		3,657,953.97
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	6,773,854.03
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)	8,684,486.00	17,665,160.32

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

STATE PROGRAM NAME	After School Education and Safety (ASES)	After School Kids Code Grant Pilot Program	Child Development: California State Preschool Program	Preschool Program QRIS Block Grant RFA	Child Development: Center-Based Reserve Account	CTE Incentive Grant	Strong Workforce Program
RESOURCE CODE	6010	6011	6105	6127	6130	6387	6388
REVENUE OBJECT	8590	8590	8590	8590	8990	8590	8590
LOCAL DESCRIPTION (if any)	ASES	Kids Code	Child Development	QRIS	CD Reserve	CTEIG	SWP
AWARD							
1. Prior Year Carryover	\$167,254.72	\$25,665.46		\$335,752.76	\$68,300.39	\$1,275,902.00	\$99,213.28
2. a. Current Year Award	\$713,946.51		\$1,837,984.82	\$57,800.00			\$2,268,057.00
b. Other Adjustments			\$14,896.58		\$340.28		
c. Adj Curr Yr Award (sum lines 2a & 2b)	713,946.51	0.00	1,852,881.40	57,800.00	340.28	0.00	2,268,057.00
3. Required Matching Funds/Other			\$1,031.18				
4. Total Available Award (sum lines 1, 2c, & 3)	881,201.23	25,665.46	1,853,912.58	393,552.76	68,640.67	1,275,902.00	2,367,270.28
REVENUES							
5. Unearned Revenue Deferred from Prior Year	\$95,860.07	\$15,665.46	\$1,852,881.40	\$335,752.76			\$99,213.28
6. Cash Received in Current Year	\$713,946.51	\$5,000.00	\$1,031.18	\$57,800.00	\$340.28	\$1,148,311.60	\$1,594,731.00
7. Contributed Matching Funds					\$14,867.58		
8. Total Available (sum lines 5, 6, & 7)	809,806.58	20,665.46	1,853,912.58	393,552.76	15,207.86	1,148,311.60	1,693,944.28
EXPENDITURES							
9. Donor-Authorized Expenditures	\$686,997.73	0.00	\$1,853,912.58	\$50,676.15	\$14,867.58	\$279,496.25	\$1,013,301.01
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	686,997.73	0.00	1,853,912.58	50,676.15	14,867.58	279,496.25	1,013,301.01
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	122,808.85	20,665.46	0.00	342,876.61	340.28	868,815.35	680,643.27
a. Unearned Revenue	\$194,203.50	\$20,665.46		\$342,876.61		\$868,815.35	\$680,643.27
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	194,203.50	25,665.46	0.00	342,876.61	53,773.09	996,405.75	1,353,969.27
15. If Carryover is allowed, enter line 14 amount here	\$194,203.50						\$1,353,969.27
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	615,603.08	0.00	1,853,912.58	50,676.15	340.28	279,496.25	1,013,301.01

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STATE GRANT AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	Specialized Secondary Program	Learning Loss Mitigation	In Person Instruction	TOTAL
RESOURCE CODE	7370	7420	7422	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carryover				1,972,088.61
2. a. Current Year Award	\$35,000.00	1,309,296.00	5,758,525.00	11,980,609.33
b. Other Adjustments				15,236.86
c. Adj Curr Yr Award (sum lines 2a & 2b)	35,000.00	1,309,296.00	5,758,525.00	11,995,846.19
3. Required Matching Funds/Other				1,031.18
4. Total Available Award (sum lines 1, 2c, & 3)	35,000.00	1,309,296.00	5,758,525.00	13,968,965.98
REVENUES				
5. Unearned Revenue Deferred from Prior Year				2,399,372.97
6. Cash Received in Current Year	\$26,250.00	1,309,296.00	2,495,543.00	7,352,249.57
7. Contributed Matching Funds				14,867.58
8. Total Available (sum lines 5, 6, & 7)	26,250.00	1,309,296.00	2,495,543.00	9,766,490.12
EXPENDITURES				
9. Donor-Authorized Expenditures	0.00	1,309,296.00	5,226,989.53	10,435,536.83
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	0.00	1,309,296.00	5,226,989.53	10,435,536.83
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)	26,250.00	0.00	(2,731,446.53)	(669,046.71)
a. Unearned Revenue	\$26,250.00			2,133,454.19
b. Accounts Payable				0.00
c. Accounts Receivable			2,731,446.53	2,731,446.53
14. Unused Grant Award Calculation (line 4 minus line 9)	35,000.00	0.00	531,535.47	3,533,429.15
15. If Carryover is allowed, enter line 14 amount here				1,548,172.77
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	1,309,296.00	5,226,989.53	10,349,614.88

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

FEDERAL PROGRAM NAME	Appropriations (CRRSA) Act - One- time Stipend	TOTAL
FEDERAL CATALOG NUMBER	93.575	
RESOURCE CODE	5058	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	CRRSA Stipend	
AWARD		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award	\$106,391.25	106,391.25
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	106,391.25	106,391.25
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	106,391.25	106,391.25
REVENUES		
5. Cash Received in Current Year	\$106,391.25	106,391.25
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	106,391.25	106,391.25
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	106,391.25	106,391.25

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STATE AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	CA Clean Energy Jobs (Prop 39)	Adult Ed Program	Agriculture Career Technical Ed Incentive	Low-Performing Students Block Grant	First 5 Pre School Expansion	Expanded Learning Opportunities	Expanded Learning Opportunities Para
RESOURCE CODE	6230	6391	7010	7510	7815	7425	7426
REVENUE OBJECT	8590	8590	8590	8590	8699	8590	8590
LOCAL DESCRIPTION (if any)				LPSBG	First 5		
AWARD							
1. Prior Year Restricted Ending Balance	\$52,592.84	\$2,733,980.76	\$862.64	\$624,204.92	\$25,676.79		
2. a. Current Year Award		\$4,413,927.00	\$5,663.00		\$133,358.40	5,053,804.00	1,052,222.00
b. Other Adjustments					(\$66,468.57)		
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	4,413,927.00	5,663.00	0.00	66,889.83	5,053,804.00	1,052,222.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	52,592.84	7,147,907.76	6,525.64	624,204.92	92,566.62	5,053,804.00	1,052,222.00
REVENUES							
5. Cash Received in Current Year		\$4,413,927.00	\$6,525.64		\$66,889.83	4,917,518.00	546,391.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	(862.64)	0.00	0.00	136,286.00	505,831.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	(862.64)	0.00	0.00	136,286.00	505,831.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	4,413,927.00	5,663.00	0.00	66,889.83	5,053,804.00	1,052,222.00
EXPENDITURES							
10. Donor-Authorized Expenditures	\$43,711.52	\$3,978,772.19	\$6,525.64	\$624,204.92	\$92,566.62	438,213.36	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	43,711.52	3,978,772.19	6,525.64	624,204.92	92,566.62	438,213.36	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	8,881.32	3,169,135.57	0.00	0.00	0.00	4,615,590.64	1,052,222.00

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

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	3,437,317.95
2. a. Current Year Award	10,658,974.40
b. Other Adjustments	(66,468.57)
c. Adj Curr Yr Award (sum lines 2a & 2b)	10,592,505.83
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	14,029,823.78
REVENUES	
5. Cash Received in Current Year	9,951,251.47
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	641,254.36
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	641,254.36
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	10,592,505.83
EXPENDITURES	
10. Donor-Authorized Expenditures	5,183,994.25
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	5,183,994.25
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	8,845,829.53

Unaudited Actuals
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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	(7,040.06)	0.00	(279,177.75)				
Other Sources/Uses Detail					16,609.13	3,650,000.00		
Fund Reconciliation							302,100.37	752,259.32
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	1,456.96	0.00	169,339.05	0.00				
Other Sources/Uses Detail					0.00	422,652.02		
Fund Reconciliation							4,934.92	594,773.18
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,782.68	0.00	109,838.70	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							996.70	110,016.49
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,126.98	0.00	0.00	0.00				
Other Sources/Uses Detail					3,650,000.00	0.00		
Fund Reconciliation							746,327.70	321.73
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					422,652.02	0.00		
Fund Reconciliation							449,126.02	26,474.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	16,609.13		
Fund Reconciliation							0.00	16,609.13
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	2,673.44	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	3,031.86
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	7,040.06	(7,040.06)	279,177.75	(279,177.75)	4,089,261.15	4,089,261.15	1,503,485.71	1,503,485.71

COLLEGE AND CAREER ACCESS PATHWAYS
PARTNERSHIP AGREEMENT

BETWEEN

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT,

a community college district duly organized and existing under the laws
of the State of California

AND

VENTURA UNIFIED SCHOOL DISTRICT,

a school district duly organized and existing under the laws
of the State of California

DATED: May 1, 2021

COLLEGE AND CAREER ACCESS PATHWAYS

PARTNERSHIP AGREEMENT

This College and Career Access Pathways Partnership Agreement ("Agreement") is made as of the 1st day of July 2021 ("Commencement Date"), by and between the VENTURA COUNTY COMMUNITY COLLEGE DISTRICT, a community college district duly organized and existing under the laws of the State of California ("COLLEGE DISTRICT"), and the VENTURA UNIFIED SCHOOL DISTRICT, a school district duly organized and existing under the laws of the State of California ("SCHOOL DISTRICT"). COLLEGE DISTRICT and SCHOOL DISTRICT hereby agree as follows:

RECITALS

A. Assembly Bill 288, effective January 1, 2016, authorizes the governing board of a community college district to enter into a College and Career Access Pathways partnership with the governing board of a SCHOOL DISTRICT with the goal of developing seamless pathways from high school to community college for career technical education, preparation for transfer, improving high school graduation rates, or helping high school pupils achieve college and career readiness, for the purpose of offering or expanding dual enrollment opportunities for students who may not already be college bound or who are underrepresented in higher education.

B. Assembly Bill 288 allows community college districts to enter into partnership agreements with high schools to outline the terms of the partnership and to establish protocols for information sharing, joint facilities use, and parental consent for high school pupils to enroll in community college courses, ("Dual Enrollment Course").

C. Assembly Bill 288 authorizes specified high school pupils to enroll in up to 15 units per term if those units are required for the pupil's partnership programs and would authorize a community college district to exempt special part-time and special full-time students taking up to a maximum of 15 units per term from specified fee requirements.

AGREEMENT:

NOW, THEREFORE, in consideration of the foregoing recitals and the mutual covenants contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

1. Terms of the Partnership Agreement:

- 1.1. **Term of the Agreement:** The term of this Agreement shall be five (5) years from the Commencement Date, unless sooner terminated as provided herein.
- 1.2. **Submission and Amendments:** Pursuant to Education Code Section 76004(c) (3), copies of this Agreement shall be filed with both the Chancellor of the California Community Colleges ("State Chancellor") and with the Department of Education

before the start of the partnership created by this Agreement. The State Chancellor may void this Agreement if it is determined that this Agreement does not comply with the intent of Education Code Section 76004. Any amendment to this Agreement shall be filed with the State Chancellor.

- 1.3. **Courses Offered Under this Agreement:** COLLEGE DISTRICT shall offer courses to SCHOOL DISTRICT high school students who are dual enrolled at both SCHOOL DISTRICT and COLLEGE DISTRICT. In the initial year of the Agreement, COLLEGE DISTRICT shall offer the courses on a SCHOOL DISTRICT campus subject to in-person instruction at the SCHOOL DISTRICT Career Education Center, due to COVID-19. SCHOOL DISTRICT and COLLEGE DISTRICT may decide to offer classes at the community college in subsequent years within the term of this Agreement.

1.4. **Instructors**

- 1.4.1. All instructors teaching Dual Enrollment Courses shall meet the minimum qualifications for instruction in a California community college as set forth in Title 5 California Code of Regulations, Sections 53410 and 58060 or as amended, and shall be fully credentialed by the COLLEGE DISTRICT to teach Dual Enrollment Courses under this Agreement.

- 1.4.2. SCHOOL DISTRICT shall be solely responsible for all salaries, wages, and benefits due to dual enrollment faculty who are SCHOOL DISTRICT employees.

- 1.4.3. COLLEGE DISTRICT shall be solely responsible for all salaries, wages, and benefits due to dual enrollment faculty who are COLLEGE DISTRICT employees.

- 1.4.4. **Employer of Record:** All courses offered under this Agreement shall be taught by faculty employed by COLLEGE DISTRICT, including SCHOOL DISTRICT teachers while teaching Dual Enrollment Courses. COLLEGE DISTRICT shall be the employer of record for these faculty members and shall be responsible for all assignment monitoring. SCHOOL DISTRICT shall be responsible for reporting obligations to the SCHOOL DISTRICT of education and applicable federal teacher quality mandates.

- 1.4.4.1. COLLEGE DISTRICT shall have the exclusive right to control and direct the curriculum and teaching of Dual Enrollment Courses. Instructors who teach COLLEGE DISTRICT courses offered as part of this Agreement must provide the supervision and control reasonably necessary for the protection of the health and safety of students and may not have any other assigned duty during any course period taught under this Agreement.

1.4.4.2. All instructors teaching courses pursuant to this Agreement shall comply with the fingerprinting requirements in Education Code § 45125 and the tuberculosis testing and risk assessment requirements of California Health and Safety Code § 121525. In addition to any other prohibition or provision, no person who has been convicted of a violent or serious felony shall be eligible to teach any courses offered pursuant to this CCAP Agreement.

- 1.5. **Total Number of High School Students Served per Year is projected to be 70**
- 1.6. **Total Number of FTES Projected to be claimed by COLLEGE DISTRICT per Year: 3**
- 1.7. **Addendum:** SCHOOL DISTRICT and COLLEGE DISTRICT may add or drop Dual Enrollment Courses or make other adjustments to the Dual Enrollment Course curriculum through an AB 288 Addendum, also addressed in Article 2.4.1 herein. All such addenda shall be approved by the COLLEGE DISTRICT's Chancellor or authorized designee. The AB 288 Addendum template is attached hereto as **Attachment 1** to this Agreement. For ease of use, the AB 288 Addendum is in a fill-in-the-blank format. The Addendum must identify the source of funding to be used for textbooks and instructional materials and list what efforts, if any, were used to reduce the costs of textbooks and instructional materials. Representatives from COLLEGE DISTRICT and SCHOOL DISTRICT will review addendums collectively to determine which means were most effective in reducing costs.
- 1.8. **Apportionment:** Pursuant to Education Code Section 76004(s), COLLEGE DISTRICT shall request and receive state apportionment funding for all Dual Enrollment Courses offered under the AB 288 Agreement. Pursuant to Education Code Section 76004(r), SCHOOL DISTRICT shall not seek or receive a state allowance or apportionment funding for any instructional activity for which COLLEGE DISTRICT requests or receives state apportionment funding. This Agreement or any Addendum must not result in SCHOOL DISTRICT losing any amount of Average Daily Attendance (ADA). Any courses offered under this Agreement shall be offered at such times to ensure that SCHOOL DISTRICT students are scheduled to meet minimum day requirements (240 minutes in SCHOOL DISTRICT classes).
- 1.9. **Admission of Special Part-Time or Full-Time Students:** SCHOOL DISTRICT students who take Dual Enrollment Courses under this Agreement and Addendum shall be admitted to COLLEGE DISTRICT as special part-time or special full-time students pursuant to Education Code Section 76001, applicable regulations, and COLLEGE DISTRICT Board Rules.
 - 1.9.1. Prior to registering for a Dual Enrollment Course, SCHOOL DISTRICT students shall complete and submit a Dual Enrollment Application Form in

the form attached as **Exhibit "A"**.

- 1.9.2. Prior to a student's enrollment in a Dual Enrollment Course pursuant to this Agreement, SCHOOL DISTRICT shall confirm in writing to COLLEGE DISTRICT that each SCHOOL DISTRICT student applying to enroll in a Dual Enrollment Course, including COLLEGE DISTRICT summer session course(s), has received the necessary approvals required pursuant to Education Code section 48800 et. seq. to enroll in a Dual Enrollment Course. Written confirmation of approval for a student to enroll in a Dual Enrollment Course(s) may be evidenced by documentation from the SCHOOL DISTRICT governing board, the student's principal or the county board of education, approving student's attendance in the Dual Enrollment Course(s) for which the student is applying for enrollment. SCHOOL DISTRICT shall also confirm in writing to COLLEGE DISTRICT prior to a student's enrollment in a Dual Enrollment Course, that the parent or guardian of a student applying for enrollment in a Dual Enrollment Course has consented to such enrollment.
- 1.9.3. **Parental Consent:** SCHOOL DISTRICT shall obtain any required parental consent for any SCHOOL DISTRICT student taking Dual Enrollment Course under this Agreement.
- 1.10. **Unit Limit:** Pursuant to Education Code Section 76004(p), SCHOOL DISTRICT students admitted as special part-time students and taking courses under this Agreement, may enroll in up to a maximum of 15 units per term if: 1) the units constitute no more than four community college courses per term; 2) the units are part of an academic program under this Agreement; and 3) the units are part of an academic program that is designed to award students both a high school diploma and an associate degree or a certificate or credential.
- 1.11. **Student Fee Exemptions:** Pursuant to Education Code Section 76004(q), SCHOOL DISTRICT students admitted to COLLEGE DISTRICT under this Agreement as special part-time students shall be exempt from the following student fees: 1) Student Representation Fee (Education Code Section 76060.5); 2) Nonresident Tuition Fee (Education Code Section 76140); 3) Transcript Fee (Education Code Section 76223); 4) Enrollment Fee (Education Code Section 76300); 5) Apprentice Fee (Education Code Section 76350); 6) Child Development Center Fee (Education Code Section 79121); and 7) Student Health Fee. A high school pupil enrolled in a course offered through this Agreement shall not be assessed any fee that is prohibited by Section 49011. (Education Code Section 76004(f).)
- 1.12. **Textbooks, Equipment, and Materials:** COLLEGE DISTRICT and SCHOOL DISTRICT shall work collaboratively to seek funding in support of textbooks, equipment and supplies and other instructional materials as required to support College and Career Access Pathways (CCAP) sections for high school students participating in the program. This may include local school/college sites exploring

the use of discretionary resources and seeking federal, state, local and grant funding. COLLEGE DISTRICT Faculty, through local academic senates, discipline committees, and collegial conversations, will explore ways to minimize the costs of textbooks and instructional materials including, but not limited to, use of open educational resources (OER), guaranteeing 3-5 year use of textbook versions, inter-college loan programs, use of existing SCHOOL DISTRICT textbooks, and other efforts as deemed academically appropriate. Provision or funding for textbooks, equipment, and materials, must be identified in the Addendum as required in paragraph 1.7. Instruction will not begin until funding is specified in the Addendum.

1.13. Student Access and Supports:

1.13.1. CCAP courses will be delivered in a nondiscriminatory manner ensuring equity and access to all students.

1.13.2. Services for Students with Disabilities:

1.13.2.1. For CCAP classes offered on SCHOOL DISTRICT sites during the school day, SCHOOL DISTRICT will continue to provide services as required by the participating student's Individualized Education Plan ("IEP"). COLLEGE DISTRICT will make reasonable accommodations to ensure that SCHOOL DISTRICT is able to implement the student's IEP in CCAP classes. Students may choose to seek academic adjustments or accommodations pursuant to the American with Disabilities Act through the College's Disability Support Program and Services ("DSPS") Office. If a student is processed through the DSPS Office, COLLEGE DISTRICT will fund accommodations pursuant to Title II of the American with Disabilities Act. If issues arise in the provision of accommodations and services, the points of contact for the SCHOOL DISTRICT and COLLEGE DISTRICT as identified in the Addendum will meet to bring in the necessary constituencies to resolve the issues in an expeditious manner.

1.13.3. **English Learner and Long-Term English Learner Students:** SCHOOL DISTRICT AND COLLEGE DISTRICT agree to collect data needed to implement SCHOOL DISTRICT's progress monitoring activities as required by law and pursuant to the SCHOOL DISTRICT English Learner Master Plan. COLLEGE DISTRICT will collaborate with SCHOOL DISTRICT to ensure that SCHOOL DISTRICT is able to access and deliver services to students as necessary. If issues arise with implementation of services, the points of contact for the SCHOOL DISTRICT and COLLEGE DISTRICT as identified in this Agreement will meet to bring in the necessary constituencies to resolve the issues in an expeditious manner.

2. Courses Offered Under This Agreement

- 2.1. **Constituent Colleges and SCHOOL DISTRICT Campuses:** COLLEGE DISTRICT has three constituent Colleges, specifically VENTURA College, Oxnard College and Ventura College ("COLLEGE"). Each of the three COLLEGES generally serves high school campuses located within respective service areas but the program may be implemented outside the service areas of the COLLEGE as warranted and as provided for in an Addendum between SCHOOL DISTRICT and COLLEGE DISTRICT.
- 2.2. **Linked Learning and Career Technical Education (CTE) Courses:** Pathway is defined by courses that are in the General Education Transfer Curriculum pathway AND courses in a career pathway leading to an industry recognized certificate or credential.
- 2.3. Dual Enrollment Courses offered pursuant to this Agreement shall:
 - 2.3.1. adhere to the official course outline of record and the student learning outcomes established by the associated academic department within the COLLEGE DISTRICT.
 - 2.3.2. be of the same quality and rigor as those offered on a COLLEGE DISTRICT campus.
 - 2.3.3. be COLLEGE DISTRICT catalogued courses with the same department designations, course descriptions, numbers, titles and credits.
 - 2.3.4. include, but not be limited to, Career and Technical Education courses and courses in the Intersegmental General Education Transfer Curriculum.
- 2.4. **Courses Offered:** COLLEGE DISTRICT and SCHOOL DISTRICT shall determine which courses listed in **Exhibit "B"** will be offered under this Agreement.
 - 2.4.1. The COLLEGE DISTRICT and the SCHOOL DISTRICT shall complete the AB 288 Addendum which shall become an addendum to this Agreement by **January 30** of each year. Each course listed in the AB 288 Addendum shall be offered for the purpose of: 1) preparing students for transfer; 2) improving high school graduation rates; 3) helping high school pupils achieve college and career readiness; or 4) offering or expanding dual enrollment opportunities for students who may not already be college bound or who are underrepresented in higher education with the goal of developing seamless career technical education pathways from high school to community college. No physical education courses shall be offered.

Courses will also include pathway courses offered at the local SCHOOL DISTRICT campus in the same industry sector offered at the respective College that lead to an industry recognized certificate or credential.

2.5. Assessment of Learning and Conduct

- 2.5.1. SCHOOL DISTRICT students may receive COLLEGE DISTRICT college credit and high school credit for Dual Enrollment Course(s) that he or she completes, as determined to be appropriate by the governing boards of the SCHOOL DISTRICT and COLLEGE DISTRICT, and in accordance with Education Code sections 48802 and §76001(c) and other state and federal laws.
- 2.5.2. Students enrolled in Dual Enrollment Courses shall be held to the same standards of achievement, grading, and behavior as students in courses taught on a COLLEGE DISTRICT Campus.
- 2.5.3. Students enrolled in Dual Enrollment Courses shall be assessed using the same methods (e.g., papers, portfolios, quizzes, labs, etc.) as students in courses taught on a COLLEGE DISTRICT campus.

2.6. Evaluation

- 2.6.1. The COLLEGE DISTRICT and SCHOOL DISTRICT may conduct end-of-term student evaluations for each Dual Enrollment Course offered under this Agreement in accordance with established guidelines approved by COLLEGE DISTRICT.
- 2.6.2. The COLLEGE DISTRICT and SCHOOL DISTRICT may survey and collect data on students and alumni of Dual Enrollment Courses after they graduate.
- 2.6.3. The COLLEGE DISTRICT and SCHOOL DISTRICT may annually conduct surveys of participating SCHOOL DISTRICT instructors, principals, and guidance counselors.
- 2.6.4. The COLLEGE DISTRICT and SCHOOL DISTRICT shall share survey data for the purpose of informing practice, making adjustments, and improving the quality of dual enrollment course delivery.

- 2.7. **Limiting Enrollment:** Pursuant to Education Code Section 76004(0), COLLEGE DISTRICT may limit enrollment in a community college course solely to eligible

high school students if the course is offered at a high school campus during the regular school day and the community college course is offered pursuant to a CCAP partnership Agreement.

- 2.8. **Transcripts, Permanent Records of Student Achievement, Attendance and Grades:** Both the COLLEGE DISTRICT college of attendance and the SCHOOL DISTRICT school of attendance shall record transcript records when courses are completed. Upon receipt of an official transcript from the community college showing the course title, number of college units and the course grade, the high school equivalent course and the credits allowed will be recorded on the student's cumulative record and the electronic transcript by the student's SCHOOL DISTRICT school of attendance.

3. **AB 288 Certifications**

- 3.1. **COLLEGE DISTRICT Faculty:** COLLEGE DISTRICT certifies that no COLLEGE DISTRICT or community college instructor, who has been convicted of any sex offense, as defined in Education Code Section 87010, or any controlled substance offense, as defined in Education Code Section 87011, shall be retained by COLLEGE DISTRICT to teach any course on any SCHOOL DISTRICT campus. All COLLEGE DISTRICT faculty teaching courses under this Agreement shall meet all state and federal reporting requirements regarding minimum qualifications and conditions.
- 3.2. **No Displacement of Faculty:** SCHOOL DISTRICT certifies that no existing high school teacher who was teaching the same course on the high school campus offered under this Agreement has been displaced or terminated because a community college instructor is teaching that same course. COLLEGE DISTRICT certifies that a qualified high school teacher teaching a course offered for college credit at a high school campus has not displaced or resulted in the termination of an existing community college faculty member teaching the same course at the partnering community college campus.
- 3.3. **No Reduction of Access to Same Course on COLLEGE DISTRICT:** COLLEGE DISTRICT certifies that the community college courses offered for college credit on SCHOOL DISTRICT's campus do not reduce access to the same course offered on COLLEGE DISTRICT college campus.
- 3.4. **No Oversubscribed Courses:** COLLEGE DISTRICT certifies that community college courses that are oversubscribed or have waiting lists shall not be offered in this Agreement.
- 3.5. **COLLEGE DISTRICT's Core Mission:** Participation in this partnership and this Agreement is consistent with COLLEGE DISTRICT's core mission pursuant to

- 3.6. **No Displacements of Eligible Adults from COLLEGE DISTRICT Courses:** SCHOOL DISTRICT students participating in this Agreement will not lead to enrollment displacement of otherwise eligible adults from COLLEGE DISTRICT courses.
- 3.7. **Collective Bargaining:** COLLEGE DISTRICT and SCHOOL DISTRICT certify that all actions taken pursuant to this Agreement are in compliance with all local collective bargaining agreements.
4. **Remedial Courses:** Should remedial courses be offered, the remedial course taught by COLLEGE DISTRICT faculty at SCHOOL DISTRICT's campus shall be offered only to SCHOOL DISTRICT's high school students who do not meet their grade level standard in math, English, or both, in grade 10 or 11 as determined by applicable SCHOOL DISTRICT assessments including but not limited to assessment tests, benchmarks, and appropriate college assessments. COLLEGE DISTRICT and SCHOOL DISTRICT faculty shall engage in a collaborative effort to deliver an innovative remediation course as an intervention in the student's junior or senior year to ensure the student is prepared for college-level work upon graduation. It is acknowledged that the student may waive or opt out of a remedial course, should the student choose to exercise that option through the regular college process.
5. **Student Supervision:** SCHOOL DISTRICT and COLLEGE DISTRICT agree to work cooperatively with regard to student discipline. Students are subject to SCHOOL DISTRICT's student discipline procedures, which are governed by Education Code section 48900 et seq., and SCHOOL DISTRICT's policies and procedures, while they attend classes on SCHOOL DISTRICT's high school campus. Should this Agreement be extended to courses at COLLEGE SITE, high school students will be subject to COLLEGE DISTRICT's student discipline procedures. A student disciplinary action taken by the college in response to student misconduct in a class will not affect the student's attendance in the CCAP program. The college will notify the SCHOOL DISTRICT and COLLEGE DISTRICT of any disciplinary action taken.
6. **Protocol for Information Sharing:** Any education records or personally identifiable information pertaining to any SCHOOL DISTRICT students taking courses under this Agreement shall be exchanged between SCHOOL DISTRICT and COLLEGE DISTRICT in compliance with the Family Educational Privacy Rights Act (FERPA), Education Code Sections 76200-76246, and COLLEGE DISTRICT Board Policies and Administrative Procedures. COLLEGE DISTRICT shall provide a Dual Enrollment Application Form, (**Exhibit "A"**), on which the parent or guardian of the SCHOOL DISTRICT student will provide written consent to information sharing between SCHOOL DISTRICT and COLLEGE DISTRICT. Education records and personally identifiable information regarding SCHOOL DISTRICT students shall be shared between the Points of Contact identified in Paragraph 8 below. SCHOOL DISTRICT's and COLLEGE DISTRICT's Points of Contact shall then further share that information within their respective institutions as necessary.

7. **Implementing Policies and Procedures:** SCHOOL DISTRICT and COLLEGE DISTRICT will each develop policies and procedures consistent with the terms of this Agreement. Each party will distribute the policies and procedures to each participating high school principal and college and college instructor prior to the implementation of the CCAP program.
8. **Points of Contact at COLLEGE DISTRICT and SCHOOL DISTRICT:** COLLEGE DISTRICT and SCHOOL DISTRICT shall each appoint an educational administrator, identified below, who will serve as point of contact to facilitate coordination and cooperation under this Agreement between COLLEGE DISTRICT and SCHOOL DISTRICT, consistent with COLLEGE DISTRICT and SCHOOL DISTRICT standards.

SCHOOL DISTRICT:

Ventura Unified School District
Attn: Dr. Rebecca Chandler
255 West Stanley Avenue, Ventura, Ca 93001
Phone: (805) 641-5000 x1202
Email: rebecca.chandler@venturausd.org

Attn: Dr. Greg Bayless
255 W. Stanley Ave, Ventura, Ca 93001
Phone: (805) 641-5000 ext 1139
Email: greg.bayless@venturausd.org

COLLEGE DISTRICT:

Ventura County Community College District
Attn: Dr. David El Fattal
761 East Daily Drive, Camarillo, Ca 93010
Phone: (805) 652-5500
Email: lbuckley1@vcccd.edu

Ventura College
Attn: Dr. Jennifer Kalfsbeek-Goetz
4667 Telegraph Road, Ventura Ca, 93003
Phone: (805) 289-6042
Email: jkgoetz@vcccd.edu

9. **Annual Reporting to the State Chancellor:** Consistent with Education Code section 76004 (t)(1), COLLEGE DISTRICT shall submit an annual report to the State Chancellor based on data from SCHOOL DISTRICT. The report shall state: 1) the total number of SCHOOL DISTRICT students, by school site, taking courses under this Agreement, aggregated by gender and ethnicity, and reported in compliance with all applicable state and federal privacy laws; 2) the total number of Dual Enrollment Courses offered under this Agreement by course category and type and by school site; 3) the total number and percentage of successful course completions, by course category and type and by school site; and 4) the total number of full-time equivalent students generated through courses offered under this Agreement. By October 1st of each year of this Agreement, the Points of Contact from SCHOOL DISTRICT and COLLEGE DISTRICT shall meet to plan and commence the preparation of the report.
10. **Mutual Defense and Indemnity:** COLLEGE DISTRICT shall indemnify and hold harmless SCHOOL DISTRICT, its officers, agents, and employees for any and all loss, cost, expense, claims or liability for injury to or death of any person, or damage to any property, caused by the negligence and/or tortuous conduct of COLLEGE DISTRICT in the performance of COLLEGE DISTRICT's responsibilities under this Agreement. In such an event, COLLEGE DISTRICT, at its own expense, shall also defend all actions, suits, or other proceedings

brought against SCHOOL DISTRICT, its officers, agents, or employees and satisfy any judgment rendered against SCHOOL DISTRICT, its officers, agents, or employees because of such negligence and/or tortuous conduct. Similarly, the SCHOOL DISTRICT shall indemnify and hold harmless COLLEGE DISTRICT, its officers, agents, and employees for any and all loss, cost, expense, claims or liability for injury to or death of any person, or damage to any property, caused by the negligence and/or tortuous conduct of SCHOOL DISTRICT in the performance of SCHOOL DISTRICT's responsibilities under this Agreement. In such an event, SCHOOL DISTRICT, at its own expense, shall also defend all actions, suits, or other proceedings brought against COLLEGE DISTRICT, its officers, agents or employees and satisfy any judgment rendered against COLLEGE DISTRICT, its officers, agents, or employees because of such negligence and/or tortuous conduct.

11. **Insurance:** Without limiting the parties' indemnification obligations herein and as a material condition of this Agreement, each party shall maintain, at its expense and for the duration of this Agreement, a program of insurance or self-insurance and provide evidence thereof, as required below, against claims for injury, damage or loss that may arise from or in connection this Agreement and/or the use of facilities under the Agreement. Each party shall furnish the other party with certificates of insurance or other satisfactory documentation of all insurance or self-insurance required by this Agreement. Each party shall have the other party added as additional insureds to all of the following policies. The Minimum Scope and Limits of Insurance shall be as follows (coverage shall be at least as broad):

- 11.1. **Commercial General Liability Insurance** "occurrence" form only to provide defense and indemnity coverage to the insured for liability for bodily injury, personal injury, and property damage, of not less than a combined single limit of Five Million Dollars (\$5,000,000.00) per occurrence. The general aggregate limit shall be twice the required per occurrence limit. If such insurance is obtained from a third party insurer and not self-insured, the insuring party shall name the other party as an additional insured on the policy.
- 11.2. **Business Automobile Liability Insurance** to provide defense and indemnity coverage to the Insured for liability for bodily injury and property damage covering owned, non-owned, and hired automobiles of not less than a combined single limit of One Million Dollars (\$1,000,000) per occurrence. If such insurance is obtained from a third-party insurer and not self-insured, the insuring party shall name the other party as an additional insured on the policy.
- 11.3. **Workers' Compensation Insurance** as required by the Labor Code of the State of California, and Employers' Liability insurance with limits of not less than One Million Dollars (\$1,000,000.00) per accident. Any notice required to be served hereunder shall be in writing.
- 11.4. **Sexual Abuse or Molestation Insurance** in the amount of three million dollars (\$3,000,000) per occurrence. Provider's insurance to be primary and non-contributory.

12. **Choice of Law and Venue:** This Agreement, its interpretations, performance or any breach thereof, shall be construed in accordance with, and all questions with respect thereto shall be determined by, the laws of the State of California applicable to contracts entered into and wholly to be performed within the State of California. Ventura County shall be the venue for all legal matters concerning the Agreement.
13. **Termination:** Either party shall have the right to terminate this Agreement without cause by providing to the non-terminating party a written notice of termination. Notice of termination shall be provided at least 180 days prior to the termination date. Each party shall continue to fulfill its obligations under this Agreement until date of termination.
14. **Notices:** Any notices to be given pursuant to this Agreement shall be in writing and such notices, as well as any other document to be delivered, shall be delivered by personal service or by deposit in the U.S. Mail, certified or registered, return receipt requested, postage prepaid, and addresses to the party for whom intended as follows:

To SCHOOL DISTRICT:

VENTURA UNIFIED SCHOOL DISTRICT
Business Services
255 West Stanley Avenue
Ventura, Ca 93001
Attn: Dr. Rebecca Chandler

To COLLEGE DISTRICT:

Ventura County Community College District
761 East Daily Drive
Camarillo, CA 93010
Attn: Dr. David El Fattal

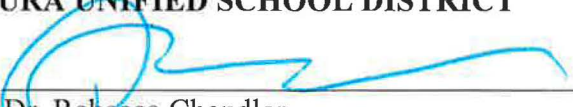
15. **Miscellaneous:** This Agreement constitutes the entire agreement between the parties hereto pertaining to the subject matter hereof and all prior and contemporaneous agreements, representations and understandings of the parties hereto, oral or written, are hereby superseded and merged herein. No supplement, modification or amendment of this Agreement shall be binding unless in writing and executed by all parties hereto. No waiver of any of the provisions of this Agreement shall be deemed or shall constitute a waiver of any other provisions, whether or not similar, nor shall any waiver be a continuing waiver. No waiver shall be binding unless executed in writing by the party making the waiver. This Agreement shall be construed and enforced in accordance with, and governed by, the law of the State of California. The headings of this Agreement are for purposes of reference only and shall not limit or define the meaning of the provisions hereof. This Agreement may be executed in any number of counterparts, each of which shall be an original and all of which shall constitute one and the same instrument.

16. **Board Approval Required.** This Agreement is conditioned upon the approval of the governing boards of both the SCHOOL DISTRICT and COLLEGE DISTRICT as set forth by Education Code Section 76004.

IN WITNESS WHEREOF, COLLEGE DISTRICT and SCHOOL DISTRICT have executed this Agreement as of the date first above written.

Date: 8/31/21

VENTURA UNIFIED SCHOOL DISTRICT

By: 

Name: Dr. Rebecca Chandler

Title: Assistant Superintendent, Business Services

Date: _____

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

By: _____

Name: Dr. David El Fattal

Title: Vice Chancellor, Business and Administrative Services

EXHIBIT "A"

DUAL ENROLLMENT APPLICATION FORM

EXHIBIT "B"

EDUCATIONAL PROGRAMS AND COURSES

Course Title:	MATH V01: Elementary Algebra
Location where Course will be offered:	El Camino High School
Name of instructor/on-site supervisor:	STAFF
Time the Course will be offered:	10:00am-10:50am
Performance objectives of course:	Upon successful completion of this course, the student will be able to demonstrate the following measurable skills and abilities: 1. Evaluate expressions and perform operations over the set of real numbers. 2. Perform basic operations on polynomials. 3. Graph linear equations and inequalities. 4. Factor polynomials. 5. Determine a linear equation by the slope-intercept and point-slope methods. 6. Solve ratio, proportion, and variation problems. 7. Solve systems of equations.
College credits offered for Course:	5.0
Name of CCAP Party that will be the employer of record for the CCAP Instructor :	Ventura College
If this Course is being offered as part of a sequenced, pathway-aligned program, name the pathway and primary high school site lead:	No pathway alignment. Lead: Hector Guerrero
Method for addressing schedule alignment (If any):	
Source of funding:	Ventura College
Efforts to reduce costs:	1. List representative textbooks, manuals, and other instructional materials/publications, including those materials to be put in the Library/LRC (Learning Resources Center). 2. Possible purchase of classroom textbook set by VUSD 3. Possible conversion of class to Zero Textbook Cost
Cost of books and materials required for course:	Author(s) Title(s) Publisher(s) Date(s) Lial/Hornsby/McGinnis (2016). <i>Beginning Algebra: Custom Edition for Ventura College</i> (3rd). Pearson Custom Publishing . 1323156267
Learning Assessment Criteria:	Methods of Evaluation may include, but are not limited to, the following assessment techniques/required assignments:

	1. Computational homework 2. Objective exams 3. Other (specify): Performance Exams 4. Problem-solving exams 5. Quizzes 6. Skills demonstrations
Number of educational hours of course:	87.5
Number of high school students to be served by Course:	30
Number of Full-time Equivalent Students (FTES) projected to be claimed by the community college district:	3
Criteria to assess the ability of students to benefit from course offered pursuant to AB 288 CCAP Partnership Agreement:	
Additional support services including tutoring:	Distance Education Orientation For CCAP classes offered through the VENTURA SCHOOL DISTRICT of Education sites, during the school day, the College will provide students with an orientation on how to use Canvas. There are two types of VC Distance Education Orientations that students will be able to access: Self-paced or live consultation with a staff member. The Self-paced online tutorial is ideal for the students that are somewhat familiar with online instruction or an independent self-directed learner. This option is available 24/7 from any computer with access to the internet. Live Orientations are hosted by student specialists. Arrangements will need to be made to schedule this orientation. Services for Students with Disabilities: For CCAP classes offered through the VENTURA SCHOOL DISTRICT of Education sites, during the school day, VUSD will continue to provide services as required by the participating student's Individualized Education Plan (IEP). VCCCD will make reasonable accommodations to ensure that VUSD is able to implement the student's IEP in CCAP classes. Students may choose to seek academic adjustments or accommodations pursuant to the American with Disabilities Act

	through the College's Disability Support Program and Services (DSPS) Office. If a student is processed through the DSPS Office, VCCCD will fund accommodations pursuant to Title II of the American with Disabilities Act. If issues arise in the provision of accommodations and services, the points of contact for the SCHOOL DISTRICT and College as identified in the Addendum will meet to bring in the necessary constituencies to resolve the issues in an expeditious manner. English Learner and Long-Term English Learner Students: Parties agree to collect data needed to implement VUSD's progress monitoring activities as required by law and pursuant to the VUSD English Learning Master Plan. VCCCD will collaborate with VUSD to ensure that VUSD is able to access and deliver services to students, as necessary. If issues arise with the implementation of services, the points of contact for VUSD and the College as identified in the Addendum will meet to bring in the necessary constituencies to resolve the issues in an expeditious manner.
Name of CCAP Party that will assume reporting responsibilities pursuant to federal teacher quality mandates. (Ed. Code, § 76004(1)):	Ventura College: Dr. Jesús Vega, Assistant Dean
Other specifics related to CCAP Course:	