

VENTURA UNIFIED SCHOOL DISTRICT

2020-2021 Unaudited Financial Report

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 These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	$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

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: _____ Date of Meeting: Sept 7, 2021
Clerk/Secretary of the Governing Board
(Original signature required)

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

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

For County Office of Education:	For School District:
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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	2020-21 Unaudited Actuals Restricted (B)	2020-21 Unaudited Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & 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 Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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 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%

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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				

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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%

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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%
Other NCLB / Every Student Succeeds Act	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%
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%

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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 Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	2020-21 Unaudited Actuals Restricted (B)	2020-21 Unaudited Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
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%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	2020-21 Unaudited Actuals Restricted (B)	2020-21 Unaudited Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & 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 (Objects 1000-7999)									
1) Instruction	1000-1999		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	Except 7600-7699	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									
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	Function Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	2020-21 Unaudited Actuals Restricted (B)	2020-21 Unaudited Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & 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 (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%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	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%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent 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 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	61,275,479.91	375
2. Salaries of Instructional Aides Per EC 41011	2100	5,967,980.03	380
3. STRS	3101 & 3102	15,193,254.70	382
4. PERS	3201 & 3202	1,424,216.25	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	1,526,971.82	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	13,494,539.03	385
7. Unemployment Insurance	3501 & 3502	36,760.38	390
8. Workers' Compensation Insurance	3601 & 3602	1,436,646.08	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		100,355,848.20	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		327,139.31	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		322,820.00	396
14. TOTAL SALARIES AND BENEFITS		100,033,028.20	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		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 Goals	Functions	Objects	2020-21 Expenditures
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 9200	7699 7651	0.00
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			

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Keely Bosler, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814						
SUMMARY	**2020-21 Actual**			**2021-22 Budget**		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			104,182,937.56			111,904,046.54
12. Appropriations Subject to the Limit (Line D9d)			104,182,937.56			

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

Anna Campbell, Director, Budget & FInance
Gann Contact Person

805.641.5000 x1211
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 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.

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%
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%

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)**	12,355,583.86
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	58,431.61
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
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	565,271.17
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	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	565,271.17

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:	not applicable
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:	not applicable
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:	not applicable
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	565,271.17

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%

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.

Goal	Program/Activity	Direct Costs - Direct Charged (Schedule DCC) Column 1	Direct Costs - Allocated (Schedule AC) Column 2	Direct Costs - Subtotal (col. 1 + 2) Column 3	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
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	

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)	0.00
	Total Indirect Costs and PCR Allocations	4,344,868.14	0.00	0.00	21,548.00	8,014.00	460,226.00	(4,344,868.14)	489,788.00
	TOTAL COSTS	4,755,560.46	0.00	0.00	459,595.77	1,333,353.51	28,132,686.53	(4,344,868.14)	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	4,344,868.14						(4,344,868.14)	0.00
	Total Indirect Costs and PCR Allocations	4,344,868.14	0.00	0.00	21,548.00	0.00	0.00	(4,344,868.14)	21,548.00
	TOTAL BEFORE OBJECT 8980	4,657,206.39	0.00	0.00	405,616.61	885,089.64	20,226,061.11	(4,344,868.14)	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.

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:	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].

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

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)		

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

SELPA: Ventura County (AG)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

	Column A Actual Expenditures (LE-CY Worksheet) FY 2020-21	Column B Actual Expenditures Comparison Year FY 2018-19	Column C Difference (A - B)
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	30,336,328.13		
b. Less: Expenditures paid from federal sources	3,270,365.63		
c. Expenditures paid from state and local sources	27,065,962.50	29,376,100.06	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		29,376,100.06	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	27,065,962.50	29,376,100.06	(2,310,137.56)

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	30,336,328.13		
b. Less: Expenditures paid from federal sources	3,270,365.63		
c. Expenditures paid from state and local sources	27,065,962.50	29,376,100.06	
Add/Less: Adjustments 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	27,065,962.50	29,376,100.06	
d. Special education unduplicated pupil count	1,918	1,880	
e. Per capita state and local expenditures (A2c/A2d)	14,111.56	15,625.59	(1,514.03)

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
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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	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

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].

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

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)		

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

SELPA: 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 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	19,352,334.00	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	19,352,334.00	14,364,132.58	4,988,201.42

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	14,194,722.72	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		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	19,352,334.00	14,194,722.72	
b. Special education unduplicated pupil count	1,918	1,801	
c. Per capita local expenditures (B2a/B2b)	10,089.85	7,881.58	2,208.27

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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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

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	84.425D	CFDA 84.425	CFDA 84.425C
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

FEDERAL PROGRAM NAME	CFR	**TOTAL**
FEDERAL CATALOG NUMBER	CFDA 21.019	
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

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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

STATE PROGRAM NAME	Specialized Secondary Program	Learning Loss Mitgation	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

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

2020-21 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
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 Opportunties	Expanded Learning Opportunties 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

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	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								
Fund Reconciliation							0.00	0.00
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

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Unaudited Actuals
2020-21 Unaudited Actuals
Technical Review Checks

Ventura Unified **Ventura County**

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
01	5640	8290	-190,531.08

Explanation:R5640 has a correction to prior year anticipated revenue. With lack of billing, this revenue should be removed from resource and was replaced with a general fund contribution.

13	9010	8699	-871.95

Explanation:Revenue related to a program that has ended. Revenue is being moved to program to support similiar purpose/ intent of the original funding.

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

FUND	RESOURCE	VALUE
01	5640	-190,531.08

Explanation:R5640 has a correction to prior year anticipated revenue. With lack of billing, this revenue should be removed from resource and was replaced with a general fund contribution.

13	9010	-871.95

Explanation:Revenue related to a program that has ended. Revenue is being moved to program to support similiar purpose/ intent of the original funding.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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

Ventura Unified **Ventura County**

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

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

IMPORT CHECKS

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3210-0-0000-0000-9740	3210	9740	1,147,952.00

Explanation:Previously Federal Emergency Covid Funding was budgeted to only recognize revenue once the funding was available. CDE guideance has since changed to treat this Federal funding like other federal and provide for revenue recognition when earned (or expended). Resources have since been updated to reflect this change. Negative ending balances was correct at the time of budget.

01-3212-0-0000-0000-9740	3212	9740	3,834,615.00

Explanation:Previously Federal Emergency Covid Funding was budgeted to only recognize revenue once the funding was available. CDE guideance has since changed to treat this Federal funding like other federal and provide for revenue recognition when earned (or expended). Resources have since been updated to reflect this change. Negative ending balances was correct at the time of budget.

01-3215-0-0000-0000-9740	3215	9740	404,602.00

Explanation:Previously Federal Emergency Covid Funding was budgeted to only recognize revenue once the funding was available. CDE guideance has since changed to treat this Federal funding like other federal and provide for revenue recognition when earned (or expended). Resources have since been updated to reflect this change. Negative ending balances was correct at the time of budget.

GENERAL LEDGER CHECKS

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

your plan to resolve them. **EXCEPTION**

FUND	RESOURCE	NEG. EFB
01	7425	-438,213.36

Explanation: Previously Federal Emergency Covid Funding was budgeted to only recognize revenue once the funding was available. For 7425 this includes allowing for an ending fund balance with the updated guidance for this resource.

Total of negative resource balances for Fund 01 -438,213.36

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

FUND	RESOURCE	OBJECT	VALUE
01	7425	9790	-438,213.36

Explanation: Previously Federal Emergency Covid Funding was budgeted to only recognize revenue once the funding was available. For 7425 this includes allowing for an ending fund balance with the updated guidance for this resource.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.