

2020-2021

UNAUDITED ACTUALS

GATEWAY UNIFIED SCHOOL DISTRICT



CERTIFIED SEPTEMBER 15, 2021

Providing Excellence in Learning: Every Student, Every Day



GATEWAY UNIFIED SCHOOL DISTRICT

2020-2021

UNAUDITED ACTUALS

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UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sept 15, 2021

To the Superintendent of Public Instruction:

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

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

Date: _____

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.12%
	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	\$16,279,850.29
	Appropriations Subject to Limit	\$16,279,850.29
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	6.58%

1/15/2021



**GATEWAY UNIFIED SCHOOL DISTRICT
UNAUDITED ACTUALS SUMMARIZED
September 15, 2021**

This report reflects the actual expenses incurred and revenues received for the 2020-2021 school year. Most of the changes are due to adjusting for COVID income and expenditures.

The beginning fund balance for 2020-21 was \$12,189,720. The ending balance for 2020-21 is \$15,761,792. This is an increase of \$3,572,073, which means that income exceeded expenses by this amount in 2020-21. The ending balance was (\$436,597) less than projected at Third Interim.

The unrestricted general fund balance is \$2,097,631 greater than the Third Interim projection because general fund unrestricted contribution to restricted programs decreased by \$586,770 (contributions to both special ed and routine restricted maintenance were less) and unrestricted expenditures decreased (\$1,529,206). There were savings in all unrestricted major object codes.

The restricted ending balance is (\$2,534,228) less than Third Interim budget. Over \$3 million in Federal Covid funding was changed to deferred income, which means the income is not earned until spent. The bus grant of \$1.2 million was not received since the bus was not yet delivered, the expenditure was reduced accordingly.

The ending balance consists of Nonspendable of \$52,735; Restricted \$3,585,142; and Assigned \$5,854,424. Reserve for Economic Uncertainties is \$6,269,491 and represents a 17.8% reserve. Site and program carryover as well as restricted funds will be re-budgeted in 2021-2022.

ACTION REQUESTED:

It is recommended that the Board approves the 2020-2021 Unaudited Actuals.

COMPARISON OF REVENUES AND EXPENDITURES: 2020-21 UNAUDITED ACTUALS TO 3RD INTERIM

Gateway Unified School District

September 15, 2021

		2020-21 3RD INTERIM			2020-21 UNAUDITED ACTUALS			Diff		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES	Object									
LCFF Revenue Sources	8010 - 8099	23,277,325	-	23,277,325	23,289,079	-	23,289,079	11,754	-	11,754
Federal Revenues	8100 - 8299	272,880	9,668,267	9,941,147	272,881	6,632,686	6,905,567	1	(3,035,581)	(3,035,580)
Other State Revenues	8300 - 8599	404,580	3,750,968	4,155,548	456,338	3,850,807	4,307,145	51,758	99,839	151,597
Other Local Revenues	8600 - 8799	398,026	4,753,210	5,151,236	325,944	3,651,897	3,977,841	(72,082)	(1,101,313)	(1,173,395)
Interfund Transfers In	8910 - 8929	353,840	-	353,840	353,840	-	353,840	-	-	-
Other Sources	8930 - 8979	-	-	-	-	-	-	-	-	-
Contributions	8980 - 8999	(4,076,057)	4,076,057	-	(3,489,287)	3,489,287	-	586,770	(586,770)	-
TOTAL REVENUES		20,630,594	22,248,502	42,879,096	21,208,795	17,624,677	38,833,472	578,201	(4,623,825)	(4,045,624)
EXPENDITURES	Object									
Certificated Salaries	1000 - 1999	8,574,113	3,520,561	12,094,674	8,310,044	4,099,468	12,409,512	(264,069)	578,907	314,838
Classified Salaries	2000 - 2999	3,279,994	2,790,365	6,070,359	3,189,557	3,224,660	6,414,217	(90,437)	434,295	343,858
STRS	3101-3102	1,342,826	1,644,866	2,987,692	1,295,822	1,681,814	2,977,636	(47,004)	36,948	(10,056)
PERS	3201-3202	638,068	601,687	1,239,755	624,505	579,295	1,203,800	(13,563)	(22,392)	(35,955)
Other Employee Benefits	3300-3999	2,530,595	1,063,510	3,594,105	2,380,305	1,245,974	3,626,279	(150,290)	182,464	32,174
Total Employee Benefits		4,511,489	3,310,063	7,821,552	4,300,632	3,507,083	7,807,715	(210,857)	197,020	(13,837)
Total Salary and Benefits		16,365,596	9,620,989	25,986,585	15,800,233	10,831,211	26,631,444	(565,363)	1,210,222	644,859
Books and Supplies	4000 - 4999	739,178	3,032,268	3,771,446	489,959	2,809,218	3,299,177	(249,219)	(223,050)	(472,269)
Services, Other Operating Expenses	5000 - 5999	2,404,344	4,049,833	6,454,177	1,965,207	2,422,612	4,387,819	(439,137)	(1,627,221)	(2,066,358)
Capital Outlay	6000 - 6599	-	1,743,581	1,743,581	-	492,292	492,292	-	(1,251,289)	(1,251,289)
Other Outgo	7100 - 7499	220,637	-	220,637	219,472	-	219,472	(1,165)	-	(1,165)
Direct Support / Indirect Costs	7300 - 7399	(233,873)	180,581	(53,292)	(290,596)	247,951	(42,645)	(56,723)	67,370	10,647
Interfund Transfers Out	7610 - 7629	491,439	-	491,439	273,840	-	273,840	(217,599)	-	(217,599)
Other Uses	7630 - 7699	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		19,987,321	18,627,252	38,614,573	18,458,115	16,803,284	35,261,399	(1,529,206)	(1,823,968)	(3,353,174)
NET INCREASE/DECREASE IN FUND BALANCE		643,273	3,621,250	4,264,523	2,750,680	821,393	3,572,073	2,107,407	(2,799,857)	(692,450)
BEGINNING BALANCE		9,425,973	2,498,120	11,924,093	9,425,970	2,498,120	11,924,090	(3)	-	(3)
Audit Adjustment/Restatement		9,773	-	9,773	-	265,629	265,629	(9,773)	265,629	255,856
ENDING BALANCE		10,079,019	6,119,370	16,198,389	12,176,650	3,585,142	15,761,792	2,097,631	(2,534,228)	(436,597)

Components of Ending Fund Balance

Reserved Rev Cash/GAINS/Stores	12,900	-	12,900	52,735	-	52,735	39,835	-	39,835
Economic Uncertainty	5,824,447	-	5,824,447	6,269,491	-	6,269,491	445,044	-	445,044
Board Designated/Assigned	4,238,611	-	4,238,611	5,854,424	-	5,854,424	1,615,813	-	1,615,813
Restricted	-	6,119,370	6,119,370	-	3,585,142	3,585,142	-	(2,534,228)	(2,534,228)
Undesignated	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance	10,075,958	6,119,370	16,195,328	12,176,650	3,585,142	15,761,792	2,100,692	(2,534,228)	(433,536)

ECONOMIC UNCERTAINTY

	15.1%	17.8%	2.7%
Funded LCFF ADA (Projected)	2075.84	2075.84	0.00
District Funded County Program ADA	12.46	12.46	0.00
County ADA Pass-through	16.59	16.59	0.00
Total Projected Funded LCFF ADA	2104.89	2104.89	0.00

GATEWAY UNIFIED SCHOOL DISTRICT
Comparison of Ending Fund Balance Components: 2020-21 3rd Int to Close
September 15, 2021

	2020-21 3rd Interim REVISION	2020-21 Unaudited Actuals
REVOLVING CASH/STORES/PREPAIDS	12,900	52,735
UNREALIZED GAINS	0	0
ECONOMIC UNCERTAINTY	5,824,447	6,269,491
RESTRICTED		
CARR Fire	0	7,190
Classified Professional Development - 7311	24,542	25,759
COVID19-SB117	33,995	33,995
CARES Act ESSER -3212	2,319,273	0
ELO Exp Lrng - 7425	1,322,492	495,155
ELO Para	109,258	136,727
First Five Shasta	0	4,373
Instructional Lottery	352,448	456,010
Medi-Cal	400,306	421,961
Music Grant Donation	3,007	3,902
RDA for Capital Improvements	1,363,695	1,494,143
Scholarships	0	262,974
Site Specific General Ed	190,354	242,953
TOTAL RESTRICTED	6,119,370	3,585,142
Unrestricted/Assigned		
Classroom Furniture	125,000	125,000
Chromebooks	0	0
Deferred Maintenance	104,289	104,289
Early Intervention Grant-Unrestricted	87,227	272,228
Forest Reserve - Replacement Equipment	680,993	680,993
Insurance Proceeds for Fire at Canyon	140,744	0
LCAP	231,017	0
Lottery	615,056	752,511
MediCal Administrative Activities	878,999	897,132
MediCal BackCasting Set Aside	70,000	70,000
Set Aside for funding losses/future deficits	925,352	2,539,898
Student Sports - Fundraising	8,711	23,423
Student Programs - Fundraising	15,381	33,108
Technology Infrastructure	105,842	105,842
Textbook Adoptions	250,000	250,000
TOTAL UNRESTRICTED	4,238,611	5,854,424
UNDESIGNATED/UNAPPROPRIATED	0	0
TOTAL ENDING BALANCE	16,195,328	15,761,792

**RECAP BY FUND
2020-21 UNAUDITED ACTUALS**

FUND	Description	Beginning Balance	20-21 Revenue	20-21 Expenditures	Ending Balance	Change
01	General Fund	12,079,114.93	36,179,181.16	32,629,082.07	15,629,214.02	3,550,099.09
02	GREAT	110,605.11	2,654,291.00	2,632,317.96	132,578.15	21,973.04
	Total for 01 & 02, SACS 01	12,189,720.04	38,833,472.16	35,261,400.03	15,761,792.17	3,572,072.13
08	Student Activity Spec Revenue	36,341.60	39,583.13	31,869.11	44,055.62	7,714.02
13	Cafeteria	98,178.79	1,047,487.49	922,125.93	223,540.35	125,361.56
20	Special Reserve Post Retirement	532,630.03	253,957.81	353,840.00	432,747.84	(99,882.19)
21	Capital Building Bond Fund	719,814.83	612.82	0.00	720,427.65	612.82
25	Capital Facilities Funds	1,699,693.79	525,617.20	10,585.00	2,214,725.99	515,032.20
40	Special Reserve Capital Project	2,354.19	519,398.64	0.00	521,752.83	519,398.64
51	Bond Interest & Redemption	1,763,890.56	1,557,357.60	1,440,350.00	1,880,898.16	117,007.60
52	Bond Interest & Redemption	1,054,740.38	969,656.02	885,615.04	1,138,781.36	84,040.98
	Total for 51 & 52, SACS 51	2,818,630.94	2,527,013.62	2,325,965.04	3,019,679.52	201,048.58
73	Foundation Trust Fund	0.00	0.00	0.00	Moved to Fund	01
95	Student Body Fund, Not in SACS	0.00	0.00	0.00	Moved to Fund	08

Total	18,097,364.21	43,747,142.87	38,905,785.11	22,938,721.97	4,841,357.76
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Total **22,938,721.97**

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	23,289,079.58	0.00	23,289,079.58	24,281,602.00	0.00	24,281,602.00	4.3%
2) Federal Revenue		8100-8299	272,880.63	6,632,685.56	6,905,566.19	95,191.00	11,233,112.00	11,328,303.00	64.0%
3) Other State Revenue		8300-8599	456,338.08	3,850,807.18	4,307,145.26	398,517.00	1,907,165.00	2,305,682.00	-46.5%
4) Other Local Revenue		8600-8799	325,943.88	3,651,897.25	3,977,841.13	376,802.00	3,412,781.00	3,789,583.00	-4.7%
5) TOTAL, REVENUES			24,344,242.17	14,135,389.99	38,479,632.16	25,152,112.00	16,553,058.00	41,705,170.00	8.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	8,310,044.39	4,099,468.56	12,409,512.95	9,075,297.00	3,934,967.00	13,010,264.00	4.8%
2) Classified Salaries		2000-2999	3,189,556.69	3,224,660.44	6,414,217.13	3,638,106.00	3,384,376.00	7,022,482.00	9.5%
3) Employee Benefits		3000-3999	4,300,631.60	3,507,083.50	7,807,715.10	5,081,869.00	4,003,081.00	9,084,950.00	16.4%
4) Books and Supplies		4000-4999	489,959.12	2,809,217.90	3,299,177.02	888,864.00	1,592,077.00	2,480,941.00	-24.8%
5) Services and Other Operating Expenditures		5000-5999	1,965,206.83	2,422,611.56	4,387,818.39	2,766,764.00	5,380,367.00	8,147,131.00	85.7%
6) Capital Outlay		6000-6999	0.00	492,292.44	492,292.44	0.00	820,000.00	820,000.00	66.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	219,472.00	0.00	219,472.00	231,823.00	10,188.00	242,011.00	10.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(290,596.25)	247,951.25	(42,645.00)	(293,741.00)	229,391.00	(64,350.00)	50.9%
9) TOTAL, EXPENDITURES			18,184,274.38	16,803,285.65	34,987,560.03	21,388,982.00	19,354,447.00	40,743,429.00	16.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,159,967.79	(2,667,895.66)	3,492,072.13	3,763,130.00	(2,801,389.00)	961,741.00	-72.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	353,840.00	0.00	353,840.00	232,133.00	0.00	232,133.00	-34.4%
b) Transfers Out		7600-7629	273,840.00	0.00	273,840.00	473,031.00	0.00	473,031.00	72.7%
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	(3,489,287.75)	3,489,287.75	0.00	(4,699,555.00)	4,699,555.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,409,287.75)	3,489,287.75	80,000.00	(4,940,453.00)	4,699,555.00	(240,898.00)	-401.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,750,680.04	821,392.09	3,572,072.13	(1,177,323.00)	1,898,166.00	720,843.00	-79.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,425,970.42	2,498,120.92	11,924,091.34	12,176,650.46	3,585,141.71	15,761,792.17	32.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,425,970.42	2,498,120.92	11,924,091.34	12,176,650.46	3,585,141.71	15,761,792.17	32.2%
d) Other Restatements		9795	0.00	265,628.70	265,628.70	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,425,970.42	2,763,749.62	12,189,720.04	12,176,650.46	3,585,141.71	15,761,792.17	29.3%
2) Ending Balance, June 30 (E + F1e)			12,176,650.46	3,585,141.71	15,761,792.17	10,999,327.46	5,483,307.71	16,482,635.17	4.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	12,100.00	0.00	12,100.00	12,300.00	0.00	12,300.00	1.7%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	40,634.80	0.00	40,634.80	40,634.80	0.00	40,634.80	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,585,141.71	3,585,141.71	0.00	8,629,917.88	8,629,917.88	140.7%
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	5,854,424.66	0.00	5,854,424.66	4,598,281.66	0.00	4,598,281.66	-21.5%
Classroom Furniture	0000	9780	125,000.00		125,000.00				
Deferred Maintenance	0000	9780	104,288.99		104,288.99				
Early Intervention Grant	0000	9780	272,228.16		272,228.16				
Forest Reserve - Replace Equipment	0000	9780	680,993.70		680,993.70				
MediCal Admin Activities	0000	9780	897,131.73		897,131.73				
MediCal Backcasting Set Aside	0000	9780	70,000.00		70,000.00				
Set Aside for funding losses/future deficit	0000	9780	2,539,897.53		2,539,897.53				
Student Sports - Fundraising	0000	9780	23,423.00		23,423.00				
Student Programs - Fundraising	0000	9780	33,108.33		33,108.33				
Technology Infrastructure	0000	9780	105,842.35		105,842.35				
Textbook Adoptions	0000	9780	250,000.00		250,000.00				
Lottery	1100	9780	752,510.87		752,510.87				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,269,491.00	0.00	6,269,491.00	6,348,111.00	0.00	6,348,111.00	1.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(3,146,610.17)	(3,146,610.17)	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F				
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)					
G. ASSETS													
1) Cash													
a) in County Treasury	9110		11,869,102.99	599,188.03	12,468,291.02								
1) Fair Value Adjustment to Cash in County Treasury	9111		42,044.00	0.00	42,044.00								
b) in Banks	9120		0.00	0.00	0.00								
c) in Revolving Cash Account	9130		12,100.00	0.00	12,100.00								
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		126,236.41	2,197,525.97	2,323,762.38								
4) Due from Grantor Government	9290		2,577,749.73	6,321,172.72	8,898,922.45								
5) Due from Other Funds	9310		145,959.70	0.00	145,959.70								
6) Stores	9320		0.00	0.00	0.00								
7) Prepaid Expenditures	9330		40,634.80	0.00	40,634.80								
8) Other Current Assets	9340		0.00	0.00	0.00								
9) TOTAL, ASSETS			14,813,827.63	9,117,886.72	23,931,714.35								
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		1,039,206.77	1,320,729.90	2,359,936.67								
2) Due to Grantor Governments	9590		1,597,931.00	0.00	1,597,931.00								
3) Due to Other Funds	9610		36.40	98,052.05	98,088.45								
4) Current Loans	9640		0.00	0.00	0.00								
5) Unearned Revenue	9650		0.00	4,113,963.06	4,113,963.06								
6) TOTAL, LIABILITIES			2,637,174.17	5,532,745.01	8,169,919.18								
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)			12,176,653.46	3,585,141.71	15,761,795.17								

			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	10,378,942.00	0.00	10,378,942.00	12,024,232.00	0.00	12,024,232.00	15.9%
Education Protection Account State Aid - Current Year		8012	421,078.00	0.00	421,078.00	421,078.00	0.00	421,078.00	0.0%
State Aid - Prior Years		8019	110.00	0.00	110.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	152,130.78	0.00	152,130.78	152,131.00	0.00	152,131.00	0.0%
Timber Yield Tax		8022	56,757.08	0.00	56,757.08	45,098.00	0.00	45,098.00	-20.5%
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	11,614,837.71	0.00	11,614,837.71	11,639,320.00	0.00	11,639,320.00	0.2%
Unsecured Roll Taxes		8042	530,295.84	0.00	530,295.84	547,549.00	0.00	547,549.00	3.3%
Prior Years' Taxes		8043	9,738.86	0.00	9,738.86	10,350.00	0.00	10,350.00	6.3%
Supplemental Taxes		8044	126,546.56	0.00	126,546.56	52,174.00	0.00	52,174.00	-58.8%
Education Revenue Augmentation Fund (ERAF)		8045	(572,665.92)	0.00	(572,665.92)	(425,017.00)	0.00	(425,017.00)	-25.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,446,257.67	0.00	2,446,257.67	1,705,349.00	0.00	1,705,349.00	-30.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			25,164,028.58	0.00	25,164,028.58	26,172,264.00	0.00	26,172,264.00	4.0%
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	(1,874,949.00)	0.00	(1,874,949.00)	(1,890,662.00)	0.00	(1,890,662.00)	0.8%
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			23,289,079.58	0.00	23,289,079.58	24,281,602.00	0.00	24,281,602.00	4.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	628,953.00	628,953.00	0.00	628,953.00	628,953.00	0.0%
Special Education Discretionary Grants		8182	0.00	144,103.00	144,103.00	0.00	144,193.00	144,193.00	0.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	88,876.48	0.00	88,876.48	95,191.00	0.00	95,191.00	7.1%
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		1,095,416.04	1,095,416.04		1,246,246.00	1,246,246.00	13.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		161,009.17	161,009.17		144,878.00	144,878.00	-10.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		697,453.47	697,453.47		899,407.00	899,407.00	29.0%
Other NCLB / Every Student Succeeds Act		8290							
Career and Technical Education	3500-3599	8290		32,749.00	32,749.00		36,365.00	36,365.00	11.0%
All Other Federal Revenue	All Other	8290	184,004.15	3,873,001.88	4,057,006.03	0.00	8,133,070.00	8,133,070.00	100.5%
TOTAL, FEDERAL REVENUE			272,880.63	6,632,685.56	6,905,566.19	95,191.00	11,233,112.00	11,328,303.00	64.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	85,285.00	0.00	85,285.00	86,564.00	0.00	86,564.00	1.5%
Lottery - Unrestricted and Instructional Materials		8560	364,555.08	156,575.47	521,130.55	311,953.00	101,904.00	413,857.00	-20.6%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		464,026.77	464,026.77		472,307.00	472,307.00	1.8%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		14,422.71	14,422.71		69,120.00	69,120.00	379.2%
American Indian Early Childhood Education	7210	8590		48,861.99	48,861.99		49,417.00	49,417.00	1.1%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,498.00	3,166,920.24	3,173,418.24	0.00	1,214,417.00	1,214,417.00	-61.7%
TOTAL, OTHER STATE REVENUE			456,338.08	3,850,807.18	4,307,145.26	398,517.00	1,907,165.00	2,305,682.00	-46.5%

			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	412,183.44	412,183.44	0.00	250,000.00	250,000.00	-39.3%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	6,652.00	0.00	6,652.00	18,800.00	0.00	18,800.00	182.6%
Leases and Rentals		8650	89,658.00	0.00	89,658.00	69,798.00	0.00	69,798.00	-22.2%
Interest		8660	156,039.46	2,984.31	159,023.77	150,000.00	0.00	150,000.00	-5.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(106,478.00)	0.00	(106,478.00)	0.00	0.00	0.00	-100.0%
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	90,709.48	1,893,118.48	1,983,827.96	79,790.00	2,059,508.00	2,139,298.00	7.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	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	89,362.94	216,344.02	305,706.96	58,414.00	49,765.00	108,179.00	-64.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,127,267.00	1,127,267.00		1,053,508.00	1,053,508.00	-6.5%
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			325,943.88	3,651,897.25	3,977,841.13	376,802.00	3,412,781.00	3,789,583.00	-4.7%
TOTAL, REVENUES			24,344,242.17	14,135,389.99	38,479,632.16	25,152,112.00	16,553,058.00	41,705,170.00	8.4%

			2020-21 Unaudited Actuals			2021-22 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
CERTIFICATED SALARIES									
Certificated Teachers' Salaries	1100		6,402,134.16	3,689,107.86	10,091,242.02	7,184,116.00	3,479,011.00	10,663,127.00	5.7%
Certificated Pupil Support Salaries	1200		759,632.67	40,676.73	800,309.40	716,104.00	125,998.00	842,102.00	5.2%
Certificated Supervisors' and Administrators' Salaries	1300		1,135,818.57	117,354.91	1,253,173.48	1,162,437.00	57,081.00	1,219,518.00	-2.7%
Other Certificated Salaries	1900		12,458.99	252,329.06	264,788.05	12,640.00	272,877.00	285,517.00	7.8%
TOTAL, CERTIFICATED SALARIES			8,310,044.39	4,099,468.56	12,409,512.95	9,075,297.00	3,934,967.00	13,010,264.00	4.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries	2100		381,143.38	2,215,441.94	2,596,585.32	559,077.00	2,412,087.00	2,971,164.00	14.4%
Classified Support Salaries	2200		1,076,306.58	518,491.41	1,594,797.99	1,238,114.00	593,152.00	1,831,266.00	14.8%
Classified Supervisors' and Administrators' Salaries	2300		402,973.80	140,968.80	543,942.60	425,503.00	134,529.00	560,032.00	3.0%
Clerical, Technical and Office Salaries	2400		1,032,472.71	238,137.70	1,270,610.41	1,101,095.00	142,122.00	1,243,217.00	-2.2%
Other Classified Salaries	2900		296,660.22	111,620.59	408,280.81	314,317.00	102,486.00	416,803.00	2.1%
TOTAL, CLASSIFIED SALARIES			3,189,556.69	3,224,660.44	6,414,217.13	3,638,106.00	3,384,376.00	7,022,482.00	9.5%
EMPLOYEE BENEFITS									
STRS	3101-3102		1,295,821.82	1,681,814.43	2,977,636.25	1,520,761.00	1,835,152.00	3,355,913.00	12.7%
PERS	3201-3202		624,505.50	579,295.23	1,203,800.73	835,589.00	810,289.00	1,645,878.00	36.7%
OASDI/Medicare/Alternative	3301-3302		347,758.16	305,860.01	653,618.17	393,014.00	313,678.00	706,692.00	8.1%
Health and Welfare Benefits	3401-3402		1,482,896.51	612,551.94	2,095,448.45	1,673,643.00	779,532.00	2,453,175.00	17.1%
Unemployment Insurance	3501-3502		5,917.50	7,987.92	13,905.42	157,092.00	86,703.00	243,795.00	1653.2%
Workers' Compensation	3601-3602		304,524.09	194,972.99	499,497.08	276,351.00	161,475.00	437,826.00	-12.3%
OPEB, Allocated	3701-3702		237,168.41	124,178.23	361,346.64	223,633.00	15,826.00	239,459.00	-33.7%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		2,039.61	422.75	2,462.36	1,786.00	426.00	2,212.00	-10.2%
TOTAL, EMPLOYEE BENEFITS			4,300,631.60	3,507,083.50	7,807,715.10	5,081,869.00	4,003,081.00	9,084,950.00	16.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials	4100		300.00	36,935.52	37,235.52	125,000.00	177,000.00	302,000.00	711.1%
Books and Other Reference Materials	4200		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300		416,129.16	1,609,674.94	2,025,804.10	646,433.00	1,190,657.00	1,837,090.00	-9.3%
Noncapitalized Equipment	4400		73,529.96	1,162,607.44	1,236,137.40	117,431.00	224,420.00	341,851.00	-72.3%
Food	4700		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			489,959.12	2,809,217.90	3,299,177.02	888,864.00	1,592,077.00	2,480,941.00	-24.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services	5100		242,358.00	811,067.31	1,053,425.31	292,597.00	986,384.00	1,278,981.00	21.4%
Travel and Conferences	5200		37,863.95	47,843.08	85,707.03	165,967.00	134,410.00	300,377.00	250.5%
Dues and Memberships	5300		29,119.16	970.00	30,089.16	35,359.00	1,020.00	36,379.00	20.9%
Insurance	5400 - 5450		334,615.63	0.00	334,615.63	334,616.00	0.00	334,616.00	0.0%
Operations and Housekeeping Services	5500		677,994.10	0.00	677,994.10	742,819.00	0.00	742,819.00	9.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		159,549.82	132,913.46	292,463.28	434,528.00	182,388.00	616,916.00	110.9%
Transfers of Direct Costs	5710		(182,699.53)	182,699.53	0.00	(262,075.00)	262,075.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		138.47	0.00	138.47	(1,200.00)	33,995.00	32,795.00	23583.8%
Professional/Consulting Services and Operating Expenditures	5800		588,002.97	1,230,225.49	1,818,228.46	885,963.00	3,776,085.00	4,662,048.00	156.4%
Communications	5900		78,264.26	16,892.69	95,156.95	138,190.00	4,010.00	142,200.00	49.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,965,206.83	2,422,611.56	4,387,818.39	2,766,764.00	5,380,367.00	8,147,131.00	85.7%

			2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	159,495.33	159,495.33	0.00	820,000.00	820,000.00	414.1%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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	0.00	332,797.11	332,797.11	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	492,292.44	492,292.44	0.00	820,000.00	820,000.00	66.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	199,700.00	0.00	199,700.00	211,049.00	10,188.00	221,237.00	10.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	19,772.00	0.00	19,772.00	20,774.00	0.00	20,774.00	5.1%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			219,472.00	0.00	219,472.00	231,823.00	10,188.00	242,011.00	10.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(247,951.25)	247,951.25	0.00	(229,391.00)	229,391.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(42,645.00)	0.00	(42,645.00)	(64,350.00)	0.00	(64,350.00)	50.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(290,596.25)	247,951.25	(42,645.00)	(293,741.00)	229,391.00	(64,350.00)	50.9%
TOTAL, EXPENDITURES			18,184,274.38	16,803,285.65	34,987,560.03	21,388,982.00	19,354,447.00	40,743,429.00	16.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	353,840.00	0.00	353,840.00	232,133.00	0.00	232,133.00	-34.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			353,840.00	0.00	353,840.00	232,133.00	0.00	232,133.00	-34.4%
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	253,840.00	0.00	253,840.00	245,000.00	0.00	245,000.00	-3.5%
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	20,000.00	0.00	20,000.00	228,031.00	0.00	228,031.00	1040.2%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			273,840.00	0.00	273,840.00	473,031.00	0.00	473,031.00	72.7%
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	(3,489,287.75)	3,489,287.75	0.00	(4,699,555.00)	4,699,555.00	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			(3,489,287.75)	3,489,287.75	0.00	(4,699,555.00)	4,699,555.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(3,409,287.75)	3,489,287.75	80,000.00	(4,940,453.00)	4,699,555.00	(240,898.00)	-401.1%

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	39,583.13	37,060.00	-6.4%
5) TOTAL, REVENUES			39,583.13	37,060.00	-6.4%
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	30,483.84	29,490.00	-3.3%
5) Services and Other Operating Expenditures		5000-5999	1,385.27	552.00	-60.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,869.11	30,042.00	-5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,714.02	7,018.00	-9.0%
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)			7,714.02	7,018.00	-9.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	44,055.62	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	44,055.62	New
d) Other Restatements		9795	36,341.60	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,341.60	44,055.62	21.2%
2) Ending Balance, June 30 (E + F1e)			44,055.62	51,073.62	15.9%
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	44,055.62	51,073.62	15.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	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	8,091.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	35,964.19		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			44,055.62		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			44,055.62		

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	0.00	0.00	0.0%
Interest		8660	81.83	108.00	32.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	39,501.30	36,952.00	-6.5%
TOTAL, REVENUES			39,583.13	37,060.00	-6.4%
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	30,483.84	29,490.00	-3.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			30,483.84	29,490.00	-3.3%
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	1,385.27	552.00	-60.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,385.27	552.00	-60.2%
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			31,869.11	30,042.00	-5.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	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	862,742.18	875,000.00	1.4%
3) Other State Revenue		8300-8599	88,655.85	61,000.00	-31.2%
4) Other Local Revenue		8600-8799	76,089.46	30,800.00	-59.5%
5) TOTAL, REVENUES			1,027,487.49	966,800.00	-5.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	263,848.01	349,681.00	32.5%
3) Employee Benefits		3000-3999	107,535.15	157,235.00	46.2%
4) Books and Supplies		4000-4999	485,986.85	630,300.00	29.7%
5) Services and Other Operating Expenditures		5000-5999	22,110.92	3,297.00	-85.1%
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	42,645.00	64,350.00	50.9%
9) TOTAL, EXPENDITURES			922,125.93	1,204,863.00	30.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			105,361.56	(238,063.00)	-325.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,000.00	228,031.00	1040.2%
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			20,000.00	228,031.00	1040.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			125,361.56	(10,032.00)	-108.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,178.79	223,540.35	127.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,178.79	223,540.35	127.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,178.79	223,540.35	127.7%
2) Ending Balance, June 30 (E + F1e)			223,540.35	213,508.35	-4.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	39,566.70	35,000.00	-11.5%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	183,973.65	178,508.35	-3.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	167,981.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	566.00		
b) in Banks		9120	2,511.31		
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	1,097.59		
4) Due from Grantor Government		9290	161,180.84		
5) Due from Other Funds		9310	4,573.12		
6) Stores		9320	39,566.70		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			377,477.32		
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	7,977.27		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	145,959.70		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			153,936.97		
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)			223,540.35		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	804,717.04	800,000.00	-0.6%
Donated Food Commodities		8221	58,025.14	75,000.00	29.3%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			862,742.18	875,000.00	1.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	88,655.85	61,000.00	-31.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			88,655.85	61,000.00	-31.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	13,299.08	15,000.00	12.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,540.33	500.00	-67.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	26,685.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	34,446.75	15,000.00	-56.5%
Other Local Revenue					
All Other Local Revenue		8699	118.30	300.00	153.6%
TOTAL, OTHER LOCAL REVENUE			76,089.46	30,800.00	-59.5%
TOTAL, REVENUES			1,027,487.49	966,800.00	-5.9%

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	204,609.69	271,174.00	32.5%
Classified Supervisors' and Administrators' Salaries		2300	39,619.13	40,322.00	1.8%
Clerical, Technical and Office Salaries		2400	13,927.54	15,266.00	9.6%
Other Classified Salaries		2900	5,691.65	22,919.00	302.7%
TOTAL, CLASSIFIED SALARIES			263,848.01	349,681.00	32.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	47,183.12	74,610.00	58.1%
OASDI/Medicare/Alternative		3301-3302	18,324.24	25,511.00	39.2%
Health and Welfare Benefits		3401-3402	34,668.17	45,384.00	30.9%
Unemployment Insurance		3501-3502	129.88	4,112.00	3066.0%
Workers' Compensation		3601-3602	7,200.49	7,589.00	5.4%
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	29.25	29.00	-0.9%
TOTAL, EMPLOYEE BENEFITS			107,535.15	157,235.00	46.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	43,116.07	46,200.00	7.2%
Noncapitalized Equipment		4400	8,141.14	9,000.00	10.5%
Food		4700	434,729.64	575,100.00	32.3%
TOTAL, BOOKS AND SUPPLIES			485,986.85	630,300.00	29.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	452.98	1,003.00	121.4%
Dues and Memberships		5300	662.50	865.00	30.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,315.13	20,130.00	63.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(138.47)	(32,795.00)	23583.8%
Professional/Consulting Services and Operating Expenditures		5800	8,818.78	14,094.00	59.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,110.92	3,297.00	-85.1%
CAPITAL OUTLAY					
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)					
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	42,645.00	64,350.00	50.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			42,645.00	64,350.00	50.9%
TOTAL, EXPENDITURES			922,125.93	1,204,863.00	30.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	20,000.00	228,031.00	1040.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	228,031.00	1040.2%
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)			20,000.00	228,031.00	1040.2%

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	117.81	8,500.00	7115.0%
5) TOTAL, REVENUES			117.81	8,500.00	7115.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			117.81	8,500.00	7115.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	253,840.00	245,000.00	-3.5%
b) Transfers Out		7600-7629	353,840.00	232,133.00	-34.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(100,000.00)	12,867.00	-112.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(99,882.19)	21,367.00	-121.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	532,630.03	432,747.84	-18.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			532,630.03	432,747.84	-18.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			532,630.03	432,747.84	-18.8%
2) Ending Balance, June 30 (E + F1e)			432,747.84	454,114.84	4.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	432,747.84	454,114.84	4.9%
Fd 20 Other Assignment	0000	9780	432,747.84		
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	431,294.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,453.00		
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	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			432,747.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			432,747.84		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	5,914.81	8,500.00	43.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(5,797.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			117.81	8,500.00	7115.0%
TOTAL, REVENUES			117.81	8,500.00	7115.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	253,840.00	245,000.00	-3.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			253,840.00	245,000.00	-3.5%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	353,840.00	232,133.00	-34.4%
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			353,840.00	232,133.00	-34.4%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(100,000.00)	12,867.00	-112.9%

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	612.82	10,000.00	1531.8%
5) TOTAL, REVENUES			612.82	10,000.00	1531.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			612.82	10,000.00	1531.8%
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)			612.82	10,000.00	1531.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	719,814.83	720,427.65	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			719,814.83	720,427.65	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			719,814.83	720,427.65	0.1%
2) Ending Balance, June 30 (E + F1e)			720,427.65	730,427.65	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	720,427.65	730,427.65	1.4%
Fd 21 Other Assignment	0000	9780	720,427.65		
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	718,007.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,420.00		
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	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			720,427.65		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			720,427.65		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,031.82	10,000.00	24.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(7,419.00)	0.00	-100.0%
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			612.82	10,000.00	1531.8%
TOTAL, REVENUES			612.82	10,000.00	1531.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description Resource Codes Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS			
INTERFUND TRANSFERS IN			
Other Authorized Interfund Transfers In 8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	0.00	0.00	0.0%
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)			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	525,617.20	520,000.00	-1.1%
5) TOTAL, REVENUES			525,617.20	520,000.00	-1.1%
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	10,585.00	14,500.00	37.0%
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			10,585.00	14,500.00	37.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			515,032.20	505,500.00	-1.9%
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	3,100.00	New
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(3,100.00)	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			515,032.20	502,400.00	-2.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,699,693.79	2,214,725.99	30.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,699,693.79	2,214,725.99	30.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,699,693.79	2,214,725.99	30.3%
2) Ending Balance, June 30 (E + F1e)			2,214,725.99	2,717,125.99	22.7%
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	2,214,725.99	2,717,125.99	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,167,355.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	7,305.00		
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	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	93,515.33		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,268,175.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	53,450.00		
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			53,450.00		
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)			2,214,725.99		

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	20,582.36	25,000.00	21.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(15,831.00)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	520,865.84	495,000.00	-5.0%
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			525,617.20	520,000.00	-1.1%
TOTAL, REVENUES			525,617.20	520,000.00	-1.1%

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	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,585.00	14,500.00	37.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,585.00	14,500.00	37.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			10,585.00	14,500.00	37.0%

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					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	3,100.00	New
(d) TOTAL, USES			0.00	3,100.00	New
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	(3,100.00)	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,987.60	35.00	-98.2%
5) TOTAL, REVENUES			1,987.60	35.00	-98.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,987.60	35.00	-98.2%
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	517,411.04	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			517,411.04	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			519,398.64	35.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,354.19	521,752.83	22062.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,354.19	521,752.83	22062.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,354.19	521,752.83	22062.7%
2) Ending Balance, June 30 (E + F1e)			521,752.83	521,787.83	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	521,752.83	521,787.83	0.0%
Fd 40 Other Assignment	0000	9780	521,752.83		
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	520,000.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,752.00		
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	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			521,752.83		
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	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)			521,752.83		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	267.60	35.00	-86.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,720.00	0.00	-100.0%
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			1,987.60	35.00	-98.2%
TOTAL, REVENUES			1,987.60	35.00	-98.2%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	517,411.04	0.00	-100.0%
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			517,411.04	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			517,411.04	0.00	-100.0%

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	34,029.47	33,834.00	-0.6%
4) Other Local Revenue		8600-8799	2,492,984.15	2,140,800.00	-14.1%
5) TOTAL, REVENUES			2,527,013.62	2,174,634.00	-13.9%
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	2,325,965.04	2,437,948.00	4.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,325,965.04	2,437,948.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			201,048.58	(263,314.00)	-231.0%
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)			201,048.58	(263,314.00)	-231.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,818,630.94	3,019,679.52	7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,818,630.94	3,019,679.52	7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,818,630.94	3,019,679.52	7.1%
2) Ending Balance, June 30 (E + F1e)			3,019,679.52	2,756,365.52	-8.7%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,019,679.52	2,756,365.52	-8.7%
Fd 51 Other Assignment	0000	9780	3,019,679.52		
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	3,009,537.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	10,142.00		
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	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,019,679.52		
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)			3,019,679.52		

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	33,243.22	33,245.00	0.0%
Other Subventions/In-Lieu Taxes		8572	786.25	589.00	-25.1%
TOTAL, OTHER STATE REVENUE			34,029.47	33,834.00	-0.6%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	2,378,481.07	2,000,000.00	-15.9%
Unsecured Roll		8612	79,611.57	82,500.00	3.6%
Prior Years' Taxes		8613	5,204.79	2,800.00	-46.2%
Supplemental Taxes		8614	39,975.18	34,000.00	-14.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	17,893.54	21,500.00	20.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(28,182.00)	0.00	-100.0%
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			2,492,984.15	2,140,800.00	-14.1%
TOTAL, REVENUES			2,527,013.62	2,174,634.00	-13.9%

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	1,599,995.65	1,699,996.00	6.3%
Bond Interest and Other Service Charges		7434	725,969.39	737,952.00	1.7%
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)			2,325,965.04	2,437,948.00	4.8%
TOTAL, EXPENDITURES			2,325,965.04	2,437,948.00	4.8%

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	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	0.00	16,188.00	New
5) TOTAL, REVENUES			0.00	16,188.00	New
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	23,100.00	New
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	23,100.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(6,912.00)	New
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)			0.00	(6,912.00)	New
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	265,628.70	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			265,628.70	0.00	-100.0%
d) Other Restatements		9795	(265,628.70)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	(6,912.00)	New
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	(6,912.00)	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) 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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	3,533.00	New
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	12,655.00	New
TOTAL, OTHER LOCAL REVENUE			0.00	16,188.00	New
TOTAL, REVENUES			0.00	16,188.00	New

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	23,100.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	23,100.00	New
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			0.00	23,100.00	New

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	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)	2,075.84	2,075.84	2,075.84	1,990.89	1,990.89	2,075.84
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)	2,075.84	2,075.84	2,075.84	1,990.89	1,990.89	2,075.84
5. District Funded County Program ADA						
a. County Community Schools	17.09	17.09	17.09	17.09	17.09	17.09
b. Special Education-Special Day Class	12.46	12.46	12.46	12.46	12.46	12.46
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	29.55	29.55	29.55	29.55	29.55	29.55
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,105.39	2,105.39	2,105.39	2,020.44	2,020.44	2,105.39
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	341,760.00	0.00	341,760.00	0.00	0.00	341,760.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	341,760.00	0.00	341,760.00	0.00	0.00	341,760.00
Capital assets being depreciated:						
Land Improvements		0.00	0.00			0.00
Buildings	72,604,576.00	0.00	72,604,576.00	492,292.00	2,491,728.00	70,605,140.00
Equipment	5,553,960.00	0.00	5,553,960.00	0.00	189,260.00	5,364,700.00
Total capital assets being depreciated	78,158,536.00	0.00	78,158,536.00	492,292.00	2,680,988.00	75,969,840.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(33,312,343.00)	(1,150,151.00)	(34,462,494.00)	(1,703,558.00)	(2,491,728.00)	(33,674,324.00)
Equipment	(3,812,091.00)	35,518.00	(3,776,573.00)	(288,521.00)	(189,260.00)	(3,875,834.00)
Total accumulated depreciation	(37,124,434.00)	(1,114,633.00)	(38,239,067.00)	(1,992,079.00)	(2,680,988.00)	(37,550,158.00)
Total capital assets being depreciated, net	41,034,102.00	(1,114,633.00)	39,919,469.00	(1,499,787.00)	0.00	38,419,682.00
Governmental activity capital assets, net	41,375,862.00	(1,114,633.00)	40,261,229.00	(1,499,787.00)	0.00	38,761,442.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	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

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	12,409,512.95	301	14,123.20	303	12,395,389.75	305	0.00	0.00	307	12,395,389.75	309
2000 - Classified Salaries	6,414,217.13	311	174,899.16	313	6,239,317.97	315	858,615.71	858,615.71	317	5,380,702.26	319
3000 - Employee Benefits	7,807,715.10	321	427,173.90	323	7,380,541.20	325	345,382.55	345,382.55	327	7,035,158.65	329
4000 - Books, Supplies Equip Replace. (6500)	3,299,177.02	331	3,938.50	333	3,295,238.52	335	328,570.04	344,543.54	337	2,950,694.98	339
5000 - Services. . . & 7300 - Indirect Costs	4,345,173.39	341	14,556.18	343	4,330,617.21	345	603,806.55	1,227,824.85	347	3,102,792.36	349
TOTAL					33,641,104.65	365	TOTAL			30,864,738.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			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.			55.12%
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)	55.12%
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)	30,864,738.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Adjustments made in Part I, Column B are contract services to outside vendors for Special Ed including EXCEL, Speech, Interpreter & OT, also ROP and College Connections.

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	44,693,412.00		44,693,412.00	1,502,443.00	1,972,711.00	44,223,144.00	2,083,410.00
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	32,224,080.00	0.00	32,224,080.00	0.00	513,206.00	31,710,874.00	0.00
Total/Net OPEB Liability	1,704,036.00	0.00	1,704,036.00	324,211.00	0.00	2,028,247.00	0.00
Compensated Absences Payable	126,726.00	0.00	126,726.00	0.00	4,463.00	122,263.00	0.00
Governmental activities long-term liabilities	78,748,254.00	0.00	78,748,254.00	1,826,654.00	2,490,380.00	78,084,528.00	2,083,410.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	35,261,400.03
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,409,797.56
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	4,015.50
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	201,390.93
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	19,772.00
5. Interfund Transfers Out	All	9300	7600-7629	273,840.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	34,201.20
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				533,219.63
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				28,318,382.84

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)		2,105.39
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,450.42
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.)	28,258,284.65	13,425.06
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	28,258,284.65	13,425.06
B. Required effort (Line A.2 times 90%)	25,432,456.19	12,082.55
C. Current year expenditures (Line I.E and Line II.B)	28,318,382.84	13,450.42
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2019-20 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2019-20 Actual			2020-21 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	15,703,869.72		15,703,869.72			16,279,850.29
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	2,106.59		2,106.59			2,105.39
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)	2,105.39		2,105.39	2,020.44		2,020.44
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)			2,105.39			2,020.44
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)	152,130.78		152,130.78	152,131.00		152,131.00
2. Timber Yield Tax (Object 8022)	56,757.08		56,757.08	45,098.00		45,098.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	11,614,837.71		11,614,837.71	11,639,320.00		11,639,320.00
5. Unsecured Roll Taxes (Object 8042)	530,295.84		530,295.84	547,549.00		547,549.00
6. Prior Years' Taxes (Object 8043)	9,738.86		9,738.86	10,350.00		10,350.00
7. Supplemental Taxes (Object 8044)	126,546.56		126,546.56	52,174.00		52,174.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(572,665.92)		(572,665.92)	(425,017.00)		(425,017.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	2,858,441.11		2,858,441.11	1,955,349.00		1,955,349.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	14,776,082.02	0.00	14,776,082.02	13,976,954.00	0.00	13,976,954.00
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)	14,776,082.02	0.00	14,776,082.02	13,976,954.00	0.00	13,976,954.00

	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)			233,409.50			233,409.50
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)			233,409.50			233,409.50
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	10,800,020.00		10,800,020.00	12,445,310.00		12,445,310.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	110.00		110.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	10,800,130.00	0.00	10,800,130.00	12,445,310.00	0.00	12,445,310.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	38,479,632.16		38,479,632.16	41,705,170.00		41,705,170.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	52,545.77		52,545.77	150,000.00		150,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2020-21 Actual			2021-22 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			15,703,869.72			16,279,850.29
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9994			0.9597
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			16,279,850.29			16,519,014.48
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			14,776,082.02			13,976,954.00
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)			252,646.80			242,452.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			1,737,177.77			2,775,469.98
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,737,177.77			2,775,469.98
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])			22,580.48			60,470.54
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			14,798,662.50			14,037,424.54
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			1,714,597.29			2,714,999.44
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			14,798,662.50			
b. State Subventions (Line D8)			1,714,597.29			
c. Less: Excluded Appropriations (Line C23)			233,409.50			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			16,279,850.29			

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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) 1,539,226.94
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 24,730,871.60

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) 6.22%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,418,332.01
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	418,909.68
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	48,960.00
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)	190,648.71
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,076,850.40
9. Carry-Forward Adjustment (Part IV, Line F)	6,383.94
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,083,234.34

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	21,700,210.72
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,029,258.14
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,719,488.80
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	299,557.01
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	4,015.50
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	391,539.29
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)	118,237.27
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)	42,915.02
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)	2,874,443.13
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)	8,500.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	31,869.11
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	444,751.29
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)	31,664,785.28

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) 6.56%

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) 6.58%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>2,076,850.40</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(303,571.44)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.58%) times Part III, Line B19); zero if negative	<u>6,383.94</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.58%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.58%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>6,383.94</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>6,383.94</u>

Approved indirect cost rate: 5.58%
Highest rate used in any program: 5.58%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,037,523.04	57,893.00	5.58%
01	3182	560,648.57	31,284.00	5.58%
01	3210	914,779.58	51,044.00	5.58%
01	3212	228,851.55	12,769.00	5.58%
01	3310	595,713.00	33,240.00	5.58%
01	3315	136,573.00	7,530.00	5.51%
01	3550	31,441.00	1,308.00	4.16%
01	4035	152,500.17	8,509.00	5.58%
01	4127	99,944.90	5,576.00	5.58%
01	4510	43,762.00	2,441.00	5.58%
01	6010	441,930.77	22,096.00	5.00%
01	6387	13,660.46	762.25	5.58%
01	6388	36,695.60	2,047.00	5.58%
01	7210	46,279.99	2,582.00	5.58%
01	7510	158,963.00	8,870.00	5.58%
13	5310	852,246.93	42,645.00	5.00%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	556,848.75		407,731.35	964,580.10
2. State Lottery Revenue	8560	364,555.08		156,575.47	521,130.55
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)		921,403.83	0.00	564,306.82	1,485,710.65
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	31,002.86		41,593.15	72,596.01
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	137,890.10			137,890.10
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			66,703.52	66,703.52
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		168,892.96	0.00	108,296.67	277,189.63
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	752,510.87	0.00	456,010.15	1,208,521.02
D. COMMENTS:					
Instructional software licenses and subscriptions used in the classroom for instructional purposes.					

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

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

Unaudited Actuals
2020-21
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	2,485,176.22	2,212,266.23	988,384.01	5,685,826.46
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	54,745.59	43,807.25	0.00	98,552.84
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	82,118.39	65,710.88	0.00	147,829.27
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	13,686.39	21,903.63	0.00	35,590.02
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	865,801.57	525,687.02	64,123.35	1,455,611.94
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		3,501,528.16	2,869,375.01	1,052,507.36	7,423,410.53

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	391,539.29
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	48,960.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,536,569.28
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	597,235.63
5	Total Central Administration Costs in General Fund and Charter Schools Funds	2,574,304.20
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	24,413,252.79
2	Total Allocated Costs (from Form PCR, Column 2, Total)	7,423,410.53
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	31,836,663.32
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	879,480.93
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	879,480.93
D. Total Direct Charged and Allocated Costs (B3 + C5)		32,716,144.25
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		7.87%

Unaudited Actuals
2020-21
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	15,505,723.30	69,830.62	0.00	52,356.46	3,565.00	13,311.60	299,557.01			166,574.64	0.00	16,110,918.63
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	237,286.80	0.00	0.00	737.00	0.00	0.00	0.00			29,142.19	0.00	267,165.99
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	705,753.96	1,725.48	0.00	0.00	0.00	660.00	0.00			0.00	0.00	708,139.44
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	157,408.27	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	157,408.27
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	6,310,648.68	432,748.20	0.00	244,588.00	131,082.51	3,836.37	0.00			0.00	8,500.00	7,131,403.76
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	34,201.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,201.20
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,015.50	0.00	0.00	0.00	4,015.50
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		22,951,022.21	504,304.30	0.00	297,681.46	134,647.51	17,807.97	299,557.01	4,015.50	0.00	195,716.83	8,500.00	24,413,252.79

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2020-21
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	240,270.16				240,270.16
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			159,495.33		159,495.33
Other Outgo (Objects 1000-7999)				493,312.00	493,312.00
Total Other Costs	240,270.16	0.00	159,495.33	493,312.00	893,077.49

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6		
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3					
Instructional Goals									
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00		
1110	Regular Education, K–12	16,110,918.63	5,685,826.46	21,796,745.09	1,715,099.80		23,511,844.89		
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00		
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00		
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00		
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00		
3550	Community Day Schools	267,165.99	98,552.84	365,718.83	28,776.97		394,495.80		
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00		
3800	Career Technical Education	708,139.44	147,829.27	855,968.71	67,352.80		923,321.51		
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	157,408.27	35,590.02	192,998.29	15,186.27		208,184.56		
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00		
5000-5999	Special Education	7,131,403.76	1,455,611.94	8,587,015.70	675,678.36		9,262,694.06		
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00		
Other Goals									
7110	Nonagency - Educational	34,201.20	0.00	34,201.20	2,691.16		36,892.36		
7150	Nonagency - Other	4,015.50	0.00	4,015.50	315.96	4,331.46			
8100	Community Services	0.00	0.00	0.00	0.00	0.00			
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00			
Other Costs									
----	Food Services					240,270.16	240,270.16		
----	Enterprise					0.00	0.00		
----	Facilities Acquisition & Construction					159,495.33	159,495.33		
----	Other Outgo					493,312.00	493,312.00		
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	69,202.88		69,202.88		
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								
								(42,645.00)	(42,645.00)
----	Total General Fund and Charter Schools Funds Expenditures	24,413,252.79	7,423,410.53	31,836,663.32	2,531,659.20	893,077.49	35,261,400.01		

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)	71,471.47	158,224.28	1,997,576.63	1,274,255.80	2,869,375.01	0.00	1,052,507.36
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	90.79	90.79	90.79	90.79	101.00	101.00	447.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools	2.00	2.00	2.00	2.00	2.00	2.00	
3700 Specialized Secondary Programs							
3800 Career Technical Education	3.00	3.00	3.00	3.00	3.00	3.00	
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	0.50	0.50	0.50	0.50	1.00	1.00	
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	31.63	31.63	31.63	31.63	24.00	24.00	29.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	127.92	127.92	127.92	127.92	131.00	131.00	476.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								527
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	221,331.57	0.00	0.00	0.00	249,142.85	1,842,906.71		2,313,381.13
2000-2999	Classified Salaries	72,617.70	0.00	0.00	0.00	262,737.13	1,329,637.87		1,664,992.70
3000-3999	Employee Benefits	123,050.83	0.00	0.00	0.00	167,238.85	1,292,615.69		1,582,905.37
4000-4999	Books and Supplies	4,033.35	0.00	0.00	0.00	7,617.85	68,469.26		80,120.46
5000-5999	Services and Other Operating Expenditures	222,172.74	0.00	0.00	0.00	331,129.31	936,702.05		1,490,004.10
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	643,206.19	0.00	0.00	0.00	1,017,865.99	5,470,331.58	0.00	7,131,403.76
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	7,530.00	33,240.00		40,770.00
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	1,455,611.90							1,455,611.90
	Total Indirect Costs and PCR Allocations	1,455,611.90	0.00	0.00	0.00	7,530.00	33,240.00	0.00	1,496,381.90
	TOTAL COSTS	2,098,818.09	0.00	0.00	0.00	1,025,395.99	5,503,571.58	0.00	8,627,785.66
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	11,225.00		11,225.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	366,971.62		366,971.62
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	144,653.26		144,653.26
4000-4999	Books and Supplies	156.32	0.00	0.00	0.00	0.00	51,000.65		51,156.97
5000-5999	Services and Other Operating Expenditures	418.46	0.00	0.00	0.00	136,573.00	86,609.88		223,601.34
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	574.78	0.00	0.00	0.00	136,573.00	660,460.41	0.00	797,608.19
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	7,530.00	33,240.00		40,770.00
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	7,530.00	33,240.00	0.00	40,770.00
	TOTAL BEFORE OBJECT 8980	574.78	0.00	0.00	0.00	144,103.00	693,700.41	0.00	838,378.19
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								838,378.19

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	221,331.57	0.00	0.00	0.00	249,142.85	1,831,681.71		2,302,156.13
2000-2999	Classified Salaries	72,617.70	0.00	0.00	0.00	262,737.13	962,666.25		1,298,021.08
3000-3999	Employee Benefits	123,050.83	0.00	0.00	0.00	167,238.85	1,147,962.43		1,438,252.11
4000-4999	Books and Supplies	3,877.03	0.00	0.00	0.00	7,617.85	17,468.61		28,963.49
5000-5999	Services and Other Operating Expenditures	221,754.28	0.00	0.00	0.00	194,556.31	850,092.17		1,266,402.76
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	642,631.41	0.00	0.00	0.00	881,292.99	4,809,871.17	0.00	6,333,795.57
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,455,611.90							1,455,611.90
	Total Indirect Costs and PCR Allocations	1,455,611.90	0.00	0.00	0.00	0.00	0.00	0.00	1,455,611.90
	TOTAL BEFORE OBJECT 8980	2,098,243.31	0.00	0.00	0.00	881,292.99	4,809,871.17	0.00	7,789,407.47
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								7,789,407.47
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	104,451.52	0.00	0.00	0.00	240,892.85	537,044.61		882,388.98
2000-2999	Classified Salaries	68,367.70	0.00	0.00	0.00	244,726.92	646,252.94		959,347.56
3000-3999	Employee Benefits	70,917.84	0.00	0.00	0.00	164,755.20	407,496.67		643,169.71
4000-4999	Books and Supplies	3,330.08	0.00	0.00	0.00	7,352.86	15,168.43		25,851.37
5000-5999	Services and Other Operating Expenditures	221,754.28	0.00	0.00	0.00	189,725.29	(320,643.94)		90,835.63
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	468,821.42	0.00	0.00	0.00	847,453.12	1,285,318.71	0.00	2,601,593.25
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	468,821.42	0.00	0.00	0.00	847,453.12	1,285,318.71	0.00	2,601,593.25
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								2,094,225.08
	TOTAL COSTS								4,695,818.33

* 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	7,723,880.20	5,292,900.63
2. Enter audit adjustments of 2019-20 special education expenditures from SACS2021ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2020-21 special education beginning fund balances from SACS2021ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2019-20 Expenditures, Adjusted for 2020-21 MOE Calculation (Sum lines 1 through 4)	7,723,880.20	5,292,900.63
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet	496.00	
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)	496.00	

SELPA: Shasta County (AO)

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
#1 Voluntary Departure	86,070.08	86,070.08
#3a Students have left the jurisdiction of the agency	402,314.55	402,314.55
Total exempt reductions	488,384.63	488,384.63

SELPA: Shasta County (AO)

SECTION 2

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	<u>628,953.00</u>	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	<u>619,652.00</u>	
Increase in funding (if difference is positive)	<u>9,301.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>4,650.50</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	<u>144,103.00</u>	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>115,958.40</u> (b)	

If (b) is greater than (a).

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

Available for MOE reduction.
(line (a) minus line (c), zero if negative) 4,650.50 (d)

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

THIS SECTION IS NOT APPLICABLE!

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) 115,958.40 (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: Shasta County (AO)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2020-21	Actual Expenditures Comparison Year 2019-20	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	8,627,785.66		
b. Less: Expenditures paid from federal sources	838,378.19		
c. Expenditures paid from state and local sources	7,789,407.47	7,723,880.20	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		7,723,880.20	
Less: Exempt reduction(s) for SECTION 1		488,384.63	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	7,789,407.47	7,235,495.57	553,911.90

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

	Actual FY 2020-21	Comparison Year 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	8,627,785.66		
b. Less: Expenditures paid from federal sources	838,378.19		
c. Expenditures paid from state and local sources	7,789,407.47	7,723,880.20	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		7,723,880.20	
Less: Exempt reduction(s) from SECTION 1		488,384.63	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	7,789,407.47	7,235,495.57	
d. Special education unduplicated pupil count	527	496	
e. Per capita state and local expenditures (A2c/A2d)	14,780.66	14,587.69	192.97

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: Shasta County (AO)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2020-21	Comparison Year 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	4,695,818.33	5,292,900.63	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		5,292,900.63	
Less: Exempt reduction(s) from SECTION 1		488,384.63	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,695,818.33	4,804,516.00	(108,697.67)

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

	Actual FY 2020-21	Comparison Year 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	4,695,818.33	5,292,900.63	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		5,292,900.63	
Less: Exempt reduction(s) from SECTION 1		488,384.63	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,695,818.33	4,804,516.00	
b. Special education unduplicated pupil count	527	496	
c. Per capita local expenditures (B2a/B2b)	8,910.47	9,686.52	(776.05)

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.

Steve Henson
Contact Name

530-245-7915
Telephone Number

Assistant Superintendent
Title

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Email Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								527
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	232,997.00	0.00	0.00	0.00	261,882.00	1,834,847.00		2,329,726.00
2000-2999	Classified Salaries	66,831.00	0.00	0.00	0.00	375,315.00	1,434,223.00		1,876,369.00
3000-3999	Employee Benefits	123,665.00	0.00	0.00	0.00	252,851.00	1,394,990.00		1,771,506.00
4000-4999	Books and Supplies	2,900.00	0.00	0.00	0.00	10,750.00	33,157.00		46,807.00
5000-5999	Services and Other Operating Expenditures	225,754.00	0.00	0.00	0.00	430,219.00	1,167,759.00		1,823,732.00
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	652,147.00	0.00	0.00	0.00	1,331,017.00	5,864,976.00	0.00	7,848,140.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	9,218.00	40,211.00		49,429.00
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	9,218.00	40,211.00	0.00	49,429.00
	TOTAL COSTS	652,147.00	0.00	0.00	0.00	1,340,235.00	5,905,187.00	0.00	7,897,569.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	232,997.00	0.00	0.00	0.00	261,882.00	1,834,347.00		2,329,226.00
2000-2999	Classified Salaries	66,831.00	0.00	0.00	0.00	375,315.00	951,396.00		1,393,542.00
3000-3999	Employee Benefits	123,665.00	0.00	0.00	0.00	252,851.00	1,213,712.00		1,590,228.00
4000-4999	Books and Supplies	2,900.00	0.00	0.00	0.00	10,750.00	33,157.00		46,807.00
5000-5999	Services and Other Operating Expenditures	225,754.00	0.00	0.00	0.00	295,244.00	1,243,011.00		1,764,009.00
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	652,147.00	0.00	0.00	0.00	1,196,042.00	5,275,623.00	0.00	7,123,812.00
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	652,147.00	0.00	0.00	0.00	1,196,042.00	5,275,623.00	0.00	7,123,812.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								7,123,812.00

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	119,235.00	0.00	0.00	0.00	261,882.00	489,563.00		870,680.00
2000-2999	Classified Salaries	66,831.00	0.00	0.00	0.00	375,315.00	673,366.00		1,115,512.00
3000-3999	Employee Benefits	72,931.00	0.00	0.00	0.00	239,632.00	446,813.00		759,376.00
4000-4999	Books and Supplies	2,400.00	0.00	0.00	0.00	10,500.00	26,757.00		39,657.00
5000-5999	Services and Other Operating Expenditures	225,754.00	0.00	0.00	0.00	119,573.00	(482,786.00)		(137,459.00)
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	487,151.00	0.00	0.00	0.00	1,006,902.00	1,153,713.00	0.00	2,647,766.00
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	487,151.00	0.00	0.00	0.00	1,006,902.00	1,153,713.00	0.00	2,647,766.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
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)								3,193,380.00
	TOTAL COSTS								5,841,146.00

* 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								527
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	221,331.57	0.00	0.00	0.00	249,142.85	1,842,906.71		2,313,381.13
2000-2999	Classified Salaries	72,617.70	0.00	0.00	0.00	262,737.13	1,329,637.87		1,664,992.70
3000-3999	Employee Benefits	123,050.83	0.00	0.00	0.00	167,238.85	1,292,615.69		1,582,905.37
4000-4999	Books and Supplies	4,033.35	0.00	0.00	0.00	7,617.85	68,469.26		80,120.46
5000-5999	Services and Other Operating Expenditures	222,172.74	0.00	0.00	0.00	331,129.31	936,702.05		1,490,004.10
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	643,206.19	0.00	0.00	0.00	1,017,865.99	5,470,331.58	0.00	7,131,403.76
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	7,530.00	33,240.00		40,770.00
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)	1,455,611.90							1,455,611.90
	Total Indirect Costs	0.00	0.00	0.00	0.00	7,530.00	33,240.00	0.00	40,770.00
	TOTAL COSTS	643,206.19	0.00	0.00	0.00	1,025,395.99	5,503,571.58	0.00	7,172,173.76
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	11,225.00		11,225.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	366,971.62		366,971.62
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	144,653.26		144,653.26
4000-4999	Books and Supplies	156.32	0.00	0.00	0.00	0.00	51,000.65		51,156.97
5000-5999	Services and Other Operating Expenditures	418.46	0.00	0.00	0.00	136,573.00	86,609.88		223,601.34
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	574.78	0.00	0.00	0.00	136,573.00	660,460.41	0.00	797,608.19
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	7,530.00	33,240.00		40,770.00
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	7,530.00	33,240.00	0.00	40,770.00
	TOTAL BEFORE OBJECT 8980	574.78	0.00	0.00	0.00	144,103.00	693,700.41	0.00	838,378.19
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								838,378.19

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	221,331.57	0.00	0.00	0.00	249,142.85	1,831,681.71		2,302,156.13
2000-2999	Classified Salaries	72,617.70	0.00	0.00	0.00	262,737.13	962,666.25		1,298,021.08
3000-3999	Employee Benefits	123,050.83	0.00	0.00	0.00	167,238.85	1,147,962.43		1,438,252.11
4000-4999	Books and Supplies	3,877.03	0.00	0.00	0.00	7,617.85	17,468.61		28,963.49
5000-5999	Services and Other Operating Expenditures	221,754.28	0.00	0.00	0.00	194,556.31	850,092.17		1,266,402.76
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	642,631.41	0.00	0.00	0.00	881,292.99	4,809,871.17	0.00	6,333,795.57
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,455,611.90							1,455,611.90
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	642,631.41	0.00	0.00	0.00	881,292.99	4,809,871.17	0.00	6,333,795.57
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								6,333,795.57
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	104,451.52	0.00	0.00	0.00	240,892.85	537,044.61		882,388.98
2000-2999	Classified Salaries	68,367.70	0.00	0.00	0.00	244,726.92	646,252.94		959,347.56
3000-3999	Employee Benefits	70,917.84	0.00	0.00	0.00	164,755.20	407,496.67		643,169.71
4000-4999	Books and Supplies	3,330.08	0.00	0.00	0.00	7,352.86	15,168.43		25,851.37
5000-5999	Services and Other Operating Expenditures	221,754.28	0.00	0.00	0.00	189,725.29	(320,643.94)		90,835.63
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	468,821.42	0.00	0.00	0.00	847,453.12	1,285,318.71	0.00	2,601,593.25
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	468,821.42	0.00	0.00	0.00	847,453.12	1,285,318.71	0.00	2,601,593.25
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								2,094,225.08
	TOTAL COSTS								4,695,818.33

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

SELPA: Shasta County (AO)

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
#1 Voluntary Departure	26,072.92	26,072.92
#3a Left the jurisdiction of the agency	88,956.30	88,956.30
Total exempt reductions	115,029.22	115,029.22

SELPA: Shasta County (AO)

SECTION 2

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	<u>628,953.00</u>	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	<u>619,020.00</u>	
Increase in funding (if difference is positive)	<u>9,933.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>4,966.50</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	<u>144,193.00</u>	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>115,971.90</u> (b)	

If (b) is greater than (a).

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

 (c)

Available for MOE reduction.

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

4,966.50 (d)

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

THIS SECTION IS NOT APPLICABLE!

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)

115,971.90 (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: Shasta County (AO)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2021-22	Actual Expenditures Comparison Year 2020-21	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	7,897,569.00		
b. Less: Expenditures paid from federal sources	773,757.00		
c. Expenditures paid from state and local sources	7,123,812.00	6,333,795.57	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		6,333,795.57	
Less: Exempt reduction(s) from SECTION 1		115,029.22	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	7,123,812.00	6,218,766.35	905,045.65

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

	Budgeted Amounts FY 2021-22	Comparison Year 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	7,897,569.00		
b. Less: Expenditures paid from federal sources	773,757.00		
c. Expenditures paid from state and local sources	7,123,812.00	6,333,795.57	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		6,333,795.57	
Less: Exempt reduction(s) from SECTION 1		115,029.22	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	7,123,812.00	6,218,766.35	
d. Special education unduplicated pupil count	527	527	
e. Per capita state and local expenditures (A2c/A2d)	13,517.67	11,800.32	1,717.35

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: Shasta County (AO)**B. LOCAL EXPENDITURES ONLY METHOD**

	Budget FY 2021-22	Comparison Year 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	5,841,146.00	5,292,900.63	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		5,292,900.63	
Less: Exempt reduction(s) from SECTION 1		115,029.22	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,841,146.00	5,177,871.41	663,274.59

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 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	5,841,146.00	5,292,900.63	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		5,292,900.63	
Less: Exempt reduction(s) from SECTION 1		115,029.22	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,841,146.00	5,177,871.41	
b. Special education unduplicated pupil count	527	496	
c. Per capita local expenditures (B2a/B2b)	11,083.77	10,439.26	644.51

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	138.47	0.00	0.00	(42,645.00)				
Other Sources/Uses Detail					353,840.00	273,840.00		
Fund Reconciliation							145,959.70	98,088.45
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(138.47)	42,645.00	0.00				
Other Sources/Uses Detail					20,000.00	0.00		
Fund Reconciliation							4,573.12	145,959.70
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					253,840.00	353,840.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							93,515.33	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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 - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	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	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	138.47	(138.47)	42,645.00	(42,645.00)	627,680.00	627,680.00	244,048.15	244,048.15