

Fresno Unified School District
Board Agenda Item

Board Meeting Date: September 08, 2021

AGENDA ITEM B-18

AGENDA SECTION: B

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

ACTION REQUESTED: Approve

(Adopt, Approve, Discuss, Receive, etc.)

TITLE AND SUBJECT: Approve the 2020/21 Unaudited Actual Financial Report, 2020/21 Year-End Budget Revision and 2021/22 Gann Limit

ITEM DESCRIPTION: Staff will present, and the Board of Education will discuss and approve the following three items: 2020/21 Unaudited Actual Financial Report, 2020/21 Year-End Budget Revision and the 2021/22 Gann Limit Resolution.

- 1) The 2020/21 Unaudited Actual Financial Report for Fresno Unified School District represents the actual revenues, expenditures and ending fund balance for all the district's funds for the fiscal year ended June 30, 2021. Also included are the ending fund balance summaries for all fund types and charter schools.
- 2) The 2020/21 Year-End Budget Revision recognizes additional revenue and expenses per Education Code section 42601 and Fresno Unified Board Policy 3110 that allows the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures are supported by available district funds.
- 3) 2021/22 Gann Limit Resolution No. 21-03 for adoption of the district's Gann Appropriation Limit for fiscal year 2020/21 and 2021/22. The Gann Limit is included in the Unaudited Actual Financial Report. Each year the district must approve an appropriation limit level (Gann Limit) in compliance with the State constitution.

FINANCIAL SUMMARY: The 2020/21 year-end actuals reflect the district's reserve at \$113.7 million, which is above the state minimum required level of 2%.

PREPARED BY: Kim Kelstrom

Executive Officer




DIVISION: Administrative Services

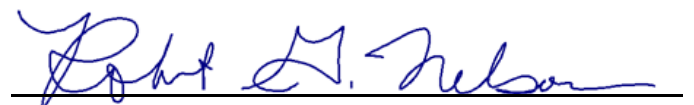
PHONE NUMBER: (559) 457-6226

CABINET APPROVAL: Santino Danisi

Chief Financial Officer



SUPERINTENDENT APPROVAL:



The following describes differences from the estimated actuals to the unaudited actuals:

Local Control Funding Formula

The Local Control Funding Formula (LCFF) increased from the estimated actuals due to an increase of the Unduplicated Pupil Percentage reported in the Second Interim Report of 88.45% to 88.79% equating to \$300,000.

Federal Revenue

As reported in the Board Communication dated August 06, 2021, Medi-Cal Administrative Activity (MAA) reimbursement was received for prior years totaling \$600,000 and is recognized as one-time revenue.

State Revenue

State revenues increased by approximately \$1.5 million due to a \$1.0 million increase in lottery funding reported by the California Department of Education (CDE) on July 19, 2021 and increased Special Education reimbursement rates of \$500,000.

Local Revenue

Local revenue increased by approximately \$1.0 million mainly due to increased interest income of \$700,000 and \$300,000 in Medi-Cal reimbursements.

Expenditures and Contributions – Unrestricted General Fund

One-time facility maintenance projects, school and department carryover were higher than estimated in the 2021/22 Adopted Budget by approximately \$3.7 million. These projects include items such as the Design Science facility project, middle school restroom renovations, school site and department carryover. The amounts are included in the assigned fund balance to be fully appropriated in the 2021/22 Budget (Budget Revision No 2).

Actual expenditures and contributions were lower than estimated actuals by approximately \$9.4 million. The changes were mainly due to operational savings as a result of school closures. The primary contributing factors are as follows:

- Salary savings from vacant positions – \$4.4 million
- School site and department expenditures lower than anticipated:
 - Transportation Services – \$1.5 million
 - Special Education Residential Placements – \$1.0 million
 - Security – \$0.8 million
 - Utilities – \$0.4 million
 - School Sites and Departments – \$1.3 million

Board of Education Designated Funds

At the June 16, 2021 Board of Education meeting, one-time expenditures and carryover of one-time funds were approved totaling \$52.6 million. These items have increased to approximately \$56.3 million as follows:

Assigned Fund Balance

- Design Science Facility Carryover \$ 5.1 million
- School Site and Department Allocation Carryover \$ 2.0 million
- Restroom Renovation Carryover \$ 1.3 million
- Student Engagement Site and Department Carryover \$ 0.8 million
- Collective Bargaining Substitute Stipend \$ 0.7 million
- Fresno High CTE Facility \$ 0.4 million
- Utilization of Reserve \$46.0 million

Committed Fund Balance

- Future Textbook Adoption \$25.9 million

Unrestricted Contributions Toward Restricted Programs

Below is a list of the district’s unrestricted contributions to the following programs in 2020/21:

<u>Restricted Program</u>	<u>General Fund Contribution</u>
Special Education	\$ 69.2 million
Ongoing & Major Maintenance Account	\$ 25.9 million
Total	\$ 95.1 million

Restricted General Fund

The Restricted General Fund ending balance is composed of entitlement funds totaling approximately \$29.7 million as reflected in the chart below.

<u>Restricted Entitlement Funds</u>	<u>Ending Balance 2020/21</u>
Clean Energy Act	\$ 1.5 million
Lottery – Restricted	\$ 1.8 million
Mental Health Services	\$ 0.4 million
SB 117 COVID-19 Response Funds	\$ 1.2 million
Learning Communities for School Success Program	\$ 0.1 million
Classified School Employee Professional	
Development Block Grant	\$ 0.4 million
Expanded Learning Grant	\$20.8 million
Expanded Learning Grant – Paraprofessionals	\$ 2.8 million
Restricted Routine Maintenance	\$ 0.5 million
Medi-Cal	\$ 0.2 million
Total	\$29.7 million

Recovery Funds

In 2020/21, federal and state recovery funds supported a return to school and mitigation of learning loss totaling approximately \$107.5 million as reflected in the chart below.

<u>Stimulus Funds</u>	<u>2020/21</u>
Coronavirus Relief Funds: Learning Loss Mitigation	\$ 76.4 million
State Learning Loss Mitigation	\$ 6.6 million
In Person Instruction Grant	\$ 14.2 million
Elementary and Secondary School Emergency Relief	\$ 6.4 million
Expanded Learning Opportunities Grant	\$ 3.9 million
Total	\$107.5 million

Reserve Levels

As previously reported to the Board, the district has six types of reserves. The following chart lists the change in the reserve levels for 2021/22.

<u>Reserve Type</u>	<u>Recommended</u>		<u>Change</u>	<u>6/30/21</u>	<u>6/30/22</u>
	<u>Level</u>	<u>7/1/20</u>			
Unrestricted General Fund	\$ 100.59 ⁽²⁾	\$102.48	\$ 11.23	\$113.71	\$120.41 ⁽⁶⁾
Workers' Compensation	\$ 31.00 ⁽³⁾	\$ 29.08	\$ 0.82	\$ 29.90	\$ 31.50 ⁽³⁾
General Liability	\$ 3.14 ⁽³⁾	\$ 1.91	\$ 1.23	\$ 3.14	\$ 3.24 ⁽³⁾
Health Fund IBNP ⁽¹⁾	\$ 21.89 ⁽³⁾	\$ 20.74	\$ 1.15	\$ 21.89	\$ 23.17 ⁽³⁾
Other Post-Employment Benefits (OPEB)	\$1,019.19 ⁽³⁾	\$ 54.85	\$ 14.57	\$ 69.42	\$ 74.98 ⁽⁵⁾
Health Fund Unencumbered	\$ 29.88 ⁽⁴⁾	\$ 37.00	\$ 18.51	\$ 55.51	\$ 54.41 ⁽⁴⁾

⁽¹⁾ IBNP is an acronym for "Incurred But Not Paid" claims.

⁽²⁾ Represents the 2020/21 reserve level for economic uncertainties presented to the Board in June 2021.

⁽³⁾ Recommended level is provided by actuarial study.

⁽⁴⁾ Recommended level is provided by the Joint Health Management Board contracted consultant.

⁽⁵⁾ Reserve levels incorporate the same factors as presented to the Board in June 2021 utilizing 2020/21 actuals.

⁽⁶⁾ Reserve levels in the Unrestricted General Fund incorporate changes in the State Adopted Budget and recognized in Budget Revision No. 2.

Other Funds Ending Balances for 2020/21

In addition to the General Fund information provided above, the following information is provided on the district's other fund types:

<u>Other Funds</u>	<u>Beginning Fund Balance</u> <u>2020/21</u>	<u>Net</u> <u>Change</u>	<u>Ending Fund</u> <u>Balance 2020/21</u>
Adult Education	\$ 1,532,663	\$ 212,860	\$ 1,745,523
Child Development	\$ -	\$ 703,395	\$ 703,395
Cafeteria	\$ 17,998,983	(\$ 4,634,129)	\$ 13,364,854
Deferred Maintenance	\$ -	\$ -	\$ -
County School Facilities	\$ 59,478,775	(\$ 6,758,327)	\$ 52,720,448
Adult Education Building	\$ 2,121,118	(\$ 13,091)	\$ 2,108,027
Measure X Series B	\$ 40,636,646	(\$ 40,636,646)	\$ -
Measure X Series C	\$ -	\$ 26,794,714	\$ 26,794,714
Measure X Series D	\$ -	\$ 45,025,854	\$ 45,025,854
Measure M Series A	(\$ 124,331)	\$ 71,319,978	\$ 71,195,647

Capital Facilities			
(Developer Fees)	\$ 2,569,429	(\$ 1,605,433)	\$ 963,996
Special Reserve	\$ 3,807,857	(\$ 199,364)	\$ 3,608,493
Bond Interest & Redemption	\$274,106,864	\$14,366,631	\$288,473,495
Health Benefits	\$ 37,002,648	\$18,507,854	\$ 55,510,502
Liability	\$ 1,625,767	(\$ 130,748)	\$ 1,495,019
Workers' Compensation	(\$ 8,637,017)	\$ 7,539,869)	(\$ 1,097,148)
Defined Benefits Plan	\$ 10,833,076	(\$ 327,733)	\$ 10,505,343
Post-Retirement Health	\$ 54,854,091	\$14,570,834	\$ 69,424,925

Charter Schools

A summary of the ending balances for each of the charter schools is provided as follows:

<u>Charter Schools</u>	<u>Beginning Fund Balance 2020/21</u>	<u>Net Change</u>	<u>Ending Fund Balance 2020/21</u>
Aspen Meadow Charter ⁽¹⁾	(\$ 72,198)	\$ 425,932	\$ 353,734
Aspen Valley Preparatory Academy ⁽²⁾	\$ 1,149,788	\$ 788,258	\$1,938,046
Carter G. Woodson Public Charter	\$ 1,618,455	\$ 168,847	\$1,787,302
Endeavor Charter School ⁽³⁾	\$ -	\$1,446,989	\$1,446,989
Morris E. Dailey Charter	\$ 4,082,334	\$ 803,593	\$4,885,927
School of Unlimited Learning ⁽⁴⁾	\$ 1,250,630	\$ 457,182	\$1,707,812
Sierra Charter	\$ 3,101,266	\$ 85,305	\$3,186,571
University High	\$ 3,436,315	\$ 600,066	\$4,036,381

⁽¹⁾ Aspen Meadow Charter beginning balance was restated. Previously reported at \$49,125

⁽²⁾ Aspen Valley Preparatory Academy beginning balance was restated. Previously reported at \$1,164,430

⁽³⁾ Endeavor Charter Unaudited Actuals will be available by September 15, 2021; information provided is 2020/21 Second Interim

⁽⁴⁾ School of Unlimited Learning beginning balance was restated. Previously reported at \$1,193,554

2020/21 Year-End Budget Revision

The 2020/21 Year-End Budget Revision recognizes additional revenue and expenses per Education Code section 42601 and Fresno Unified Board Policy 3110 that allow the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures were supported by available district funds. The year-end budget revision includes the Unrestricted and Restricted General Fund, Adult Education Fund, Child Development Fund, Cafeteria Fund, Measure X, Series C and D, Measure M, Series A, Bond Interest and Redemption Fund, and Retiree Benefit Fund.

2021/22 Gann Limit

Included in the Board binders is Resolution No. 21-03 for adopting the district's Gann Appropriation Limit for fiscal year 2020/21 and 2021/22. The Gann Limit is included in the Unaudited Actual Financial Report for the fiscal year ended June 30, 2021. Each year the district must approve a maximum appropriation limit level (Gann Limit) in compliance with the State Constitution.

Should the Board have any questions, please contact Santino Danisi at 457-6226. Thank you.

**Fresno Unified School District
2020/21 Unaudited Actuals**

Fund Name	Actual Beginning Balance	Actual Revenues	Actual Expenditures	Actual Other Financing Sources	Actual Ending Fund Balance
General Fund Unrestricted	\$ 147,872,111	\$ 810,484,646	\$ 654,257,360	\$ (104,595,253)	\$ 199,504,143
General Fund Restricted	\$ 4,310,855	\$ 329,940,935	\$ 399,686,419	\$ 95,123,522	\$ 29,688,892
Total General Fund	\$ 152,182,965	\$ 1,140,425,581	\$ 1,053,943,779	\$ (9,471,731)	\$ 229,193,036

Associated Student Body	\$ 2,457,388	\$ 479,968	\$ 890,471	\$ -	\$ 2,046,885
Adult Education Fund	\$ 1,532,663	\$ 7,707,675	\$ 7,494,815	\$ -	\$ 1,745,523
Child Development Fund	\$ -	\$ 19,369,308	\$ 18,665,913	\$ -	\$ 703,395
Cafeteria Fund	\$ 17,998,983	\$ 32,782,722	\$ 37,416,851	\$ -	\$ 13,364,854
Deferred Maintenance Fund	\$ -	\$ 3,923	\$ 6,812,342	\$ 6,808,419	\$ -

Adult Education Building Fund	\$ 2,121,118	\$ 32,695	\$ 45,786	\$ -	\$ 2,108,027
Measure X Series B Building Fund	\$ 40,636,646	\$ 817,635	\$ 407,480	\$ (41,046,802)	\$ -
Measure X Series C Building Fund	\$ -	\$ 499,501	\$ 263,450	\$ 26,558,663	\$ 26,794,714
Measure X Series D Building Fund	\$ -	\$ 25,854	\$ -	\$ 45,000,000	\$ 45,025,854
Measure M Series A Building Fund	\$ (124,331)	\$ 170,299	\$ 702,250	\$ 71,851,930	\$ 71,195,647
Total Building Funds	\$ 42,633,433	\$ 1,545,985	\$ 1,418,966	\$ 102,363,791	\$ 145,124,242

Developer Fee Fund	\$ 2,569,429	\$ 970,661	\$ 2,547,824	\$ (28,269)	\$ 963,997
County School Facility Fund	\$ 59,478,775	\$ 12,697,747	\$ 81,634,044	\$ 62,177,970	\$ 52,720,448
Special Reserve for Capital Outlay	\$ 3,807,857	\$ 44,561	\$ 243,926	\$ -	\$ 3,608,493
Total Bond Int and Redemption	\$ 274,106,864	\$ 56,999,951	\$ 54,869,440	\$ 12,236,120	\$ 288,473,495

Health Fund	\$ 37,002,647	\$ 186,603,816	\$ 174,095,961	\$ 6,000,000	\$ 55,510,502
Liability Fund	\$ 1,625,767	\$ 6,079,698	\$ 6,210,446	\$ -	\$ 1,495,019
Workers' Compensation Fund	\$ (8,637,017)	\$ 7,693,869	\$ 154,000	\$ -	\$ (1,097,148)
Defined Benefits Fund	\$ 10,833,076	\$ 993,170	\$ 1,320,903	\$ -	\$ 10,505,342
Total Internal Service Funds	\$ 40,824,473	\$ 201,370,553	\$ 181,781,311	\$ 6,000,000	\$ 66,413,714

Post Retirement Fund	\$ 54,854,091	\$ 11,123,667	\$ 52,833	\$ 3,500,000	\$ 69,424,925
TOTALS	\$ 652,446,922	\$ 1,485,522,301	\$ 1,447,772,516	\$ 183,586,300	\$ 873,783,007

Charter Schools	Actual Beginning Balance	Actual Revenues	Actual Expenditures	Actual Ending Fund Balance	Funded ADA
Aspen Meadow Charter	\$ (72,198)	\$ 4,196,169	\$ 3,770,237	\$ 353,734	242
Aspen Valley Preparatory Academy	\$ 1,149,788	\$ 6,028,528	\$ 5,240,270	\$ 1,938,046	389
Carter G Woodson Charter	\$ 1,618,455	\$ 5,295,166	\$ 5,126,319	\$ 1,787,302	357
Endeavor Charter School ^(A)	\$ -	\$ 3,735,900	\$ 2,288,911	\$ 1,446,989	234
Morris E Dailey Charter	\$ 4,082,334	\$ 4,065,241	\$ 3,261,648	\$ 4,885,927	392
School of Unlimited Learning	\$ 1,250,630	\$ 2,948,395	\$ 2,491,213	\$ 1,707,812	180
Sierra Charter	\$ 3,101,266	\$ 5,815,880	\$ 5,730,575	\$ 3,186,571	424
University High	\$ 3,436,315	\$ 6,241,431	\$ 5,641,366	\$ 4,036,381	465

^(A) Endeavor Charter School Unaudited Actuals will be available by September 15, 2021, Information provided is 2020/21 2nd Interim

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

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	779,548,202.29	0.00	779,548,202.29	814,231,696.00	0.00	814,231,696.00	4.4%
2) Federal Revenue		8100-8299	3,527,629.11	167,002,771.40	170,530,400.51	0.00	209,856,651.00	209,856,651.00	23.1%
3) Other State Revenue		8300-8599	15,566,404.56	156,372,246.82	171,938,651.38	14,650,014.00	172,537,953.00	187,187,967.00	8.9%
4) Other Local Revenue		8600-8799	11,842,410.04	6,565,916.31	18,408,326.35	11,139,137.00	7,188,937.00	18,328,074.00	-0.4%
5) TOTAL, REVENUES			810,484,646.00	329,940,934.53	1,140,425,580.53	840,020,847.00	389,583,541.00	1,229,604,388.00	7.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	318,626,805.61	125,593,827.21	444,220,632.82	322,961,417.00	170,137,684.00	493,099,101.00	11.0%
2) Classified Salaries		2000-2999	88,549,323.03	60,133,463.88	148,682,786.91	88,607,498.00	64,454,566.00	153,062,064.00	2.9%
3) Employee Benefits		3000-3999	173,312,815.74	129,211,511.26	302,524,327.00	192,326,546.00	151,980,715.00	344,307,261.00	13.8%
4) Books and Supplies		4000-4999	31,177,222.20	45,400,228.82	76,577,451.02	24,379,864.00	43,286,823.00	67,666,687.00	-11.6%
5) Services and Other Operating Expenditures		5000-5999	52,108,919.21	27,465,376.00	79,574,295.21	72,578,942.00	55,958,858.00	128,537,800.00	61.5%
6) Capital Outlay		6000-6999	1,301,330.37	718,577.33	2,019,907.70	5,906,340.00	2,105,302.00	8,011,642.00	296.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,487,081.12	1,160,940.57	2,648,021.69	1,207,209.00	1,504,358.00	2,711,567.00	2.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,306,137.26)	10,002,494.09	(2,303,643.17)	(20,028,099.00)	17,499,259.00	(2,528,840.00)	9.8%
9) TOTAL, EXPENDITURES			654,257,360.02	399,686,419.16	1,053,943,779.18	687,939,717.00	506,927,565.00	1,194,867,282.00	13.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			156,227,285.98	(69,745,484.63)	86,481,801.35	152,081,130.00	(117,344,024.00)	34,737,106.00	-59.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	28,268.91	6,808,418.76	6,836,687.67	28,920.00	7,356,409.00	7,385,329.00	8.0%
b) Transfers Out		7600-7629	9,500,000.00	6,808,418.76	16,308,418.76	1,500,000.00	7,356,409.00	8,856,409.00	-45.7%
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	(95,123,522.37)	95,123,522.37	0.00	(111,622,266.00)	111,622,266.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(104,595,253.46)	95,123,522.37	(9,471,731.09)	(113,093,346.00)	111,622,266.00	(1,471,080.00)	-84.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			51,632,032.52	25,378,037.74	77,010,070.26	38,987,784.00	(5,721,758.00)	33,266,026.00	-56.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	147,872,110.74	4,310,854.56	152,182,965.30	199,504,143.26	29,688,892.30	229,193,035.56	50.6%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			147,872,110.74	4,310,854.56	152,182,965.30	199,504,143.26	29,688,892.30	229,193,035.56	50.6%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			147,872,110.74	4,310,854.56	152,182,965.30	199,504,143.26	29,688,892.30	229,193,035.56	50.6%
2) Ending Balance, June 30 (E + F1e)			199,504,143.26	29,688,892.30	229,193,035.56	238,491,927.26	23,967,134.30	262,459,061.56	14.5%
Components of Ending Fund Balance									
a) Nonspendable									
		9711	96,775.62	0.00	96,775.62	90,917.75	0.00	90,917.75	-6.1%
		9712	2,528,519.31	0.00	2,528,519.31	2,725,283.88	0.00	2,725,283.88	7.8%
		9713	977,805.60	0.00	977,805.60	1,162,384.09	0.00	1,162,384.09	18.9%
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	29,688,892.30	29,688,892.30	0.00	28,046,562.30	28,046,562.30	-5.5%
c) Committed									
Stabilization Arrangements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments			25,900,000.00	0.00	25,900,000.00	87,100,000.00	0.00	87,100,000.00	236.3%
	0000	9760	25,900,000.00		25,900,000.00				
	0000	9760				25,900,000.00		25,900,000.00	
	0000	9760				61,200,000.00		61,200,000.00	
d) Assigned									
Other Assignments			56,260,000.00	0.00	56,260,000.00	32,000,000.00	0.00	32,000,000.00	-43.1%
	0000	9780	5,060,000.00		5,060,000.00				
	0000	9780	400,000.00		400,000.00				
	0000	9780	1,280,000.00		1,280,000.00				
	0000	9780	700,000.00		700,000.00				
	0000	9780	2,820,000.00		2,820,000.00				
	0000	9780	46,000,000.00		46,000,000.00				
	0000	9780				32,000,000.00		32,000,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties			113,741,042.73	0.00	113,741,042.73	115,413,341.54	0.00	115,413,341.54	1.5%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	(4,079,428.00)	(4,079,428.00)	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	178,606,038.71	23,208,888.61	201,814,927.32				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	12,363,478.81	0.00	12,363,478.81				
c) in Revolving Cash Account		9130	96,775.62	0.00	96,775.62				
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	3,237,834.37	793,758.68	4,031,593.05				
4) Due from Grantor Government		9290	143,710,843.82	54,843,916.92	198,554,760.74				
5) Due from Other Funds		9310	12,252,347.12	457,585.41	12,709,932.53				
6) Stores		9320	2,528,519.31	0.00	2,528,519.31				
7) Prepaid Expenditures		9330	977,805.60	0.00	977,805.60				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			353,773,643.36	79,304,149.62	433,077,792.98				
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	149,153,234.05	10,064,315.40	159,217,549.45				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	5,116,266.05	408,659.11	5,524,925.16				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	39,142,282.81	39,142,282.81				
6) TOTAL, LIABILITIES			154,269,500.10	49,615,257.32	203,884,757.42				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description	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)	
(must agree with line F2) (G9 + H2) - (I6 + J2)			199,504,143.26	29,688,892.30	229,193,035.56				

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	457,316,456.86	0.00	457,316,456.86	679,245,522.00	0.00	679,245,522.00	48.5%
Education Protection Account State Aid - Current Year		8012	249,303,571.00	0.00	249,303,571.00	67,372,288.00	0.00	67,372,288.00	-73.0%
State Aid - Prior Years		8019	33,517.29	0.00	33,517.29	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	524,350.94	0.00	524,350.94	545,489.00	0.00	545,489.00	4.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	351,478.56	0.00	351,478.56	305,096.00	0.00	305,096.00	-13.2%
County & District Taxes Secured Roll Taxes		8041	64,130,566.51	0.00	64,130,566.51	61,216,971.00	0.00	61,216,971.00	-4.5%
Unsecured Roll Taxes		8042	3,703,797.20	0.00	3,703,797.20	2,702,637.00	0.00	2,702,637.00	-27.0%
Prior Years' Taxes		8043	128,764.29	0.00	128,764.29	227,900.00	0.00	227,900.00	77.0%
Supplemental Taxes		8044	1,646,860.01	0.00	1,646,860.01	2,023,608.00	0.00	2,023,608.00	22.9%
Education Revenue Augmentation Fund (ERAF)		8045	(1,954,139.20)	0.00	(1,954,139.20)	(1,728,390.00)	0.00	(1,728,390.00)	-11.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,356,975.79	0.00	8,356,975.79	6,439,961.00	0.00	6,439,961.00	-22.9%
Penalties and Interest from Delinquent Taxes		8048	18,309.79	0.00	18,309.79	0.00	0.00	0.00	-100.0%
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	1,197.59	0.00	1,197.59	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			783,561,706.63	0.00	783,561,706.63	818,351,082.00	0.00	818,351,082.00	4.4%
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	(4,013,504.34)	0.00	(4,013,504.34)	(4,119,386.00)	0.00	(4,119,386.00)	2.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			779,548,202.29	0.00	779,548,202.29	814,231,696.00	0.00	814,231,696.00	4.4%
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	13,810,299.26	13,810,299.26	0.00	15,979,212.00	15,979,212.00	15.7%
Special Education Discretionary Grants		8182	0.00	1,263,200.97	1,263,200.97	0.00	1,367,099.00	1,367,099.00	8.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	446,944.59	446,944.59	0.00	452,430.00	452,430.00	1.2%
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		53,419,485.74	53,419,485.74		64,681,312.00	64,681,312.00	21.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,337,829.19	1,337,829.19		12,696,576.00	12,696,576.00	849.0%
Title III, Part A, Immigrant Student Program	4201	8290		71,784.88	71,784.88		191,939.00	191,939.00	167.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		1,837,940.48	1,837,940.48		1,727,922.00	1,727,922.00	-6.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		7,761,970.60	7,761,970.60		8,280,241.00	8,280,241.00	6.7%
Career and Technical Education	3500-3599	8290		1,084,387.00	1,084,387.00		1,084,387.00	1,084,387.00	0.0%
All Other Federal Revenue	All Other	8290	3,527,629.11	85,968,928.69	89,496,557.80	0.00	103,395,533.00	103,395,533.00	15.5%
TOTAL, FEDERAL REVENUE			3,527,629.11	167,002,771.40	170,530,400.51	0.00	209,856,651.00	209,856,651.00	23.1%
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		47,667,279.00	47,667,279.00		51,798,399.00	51,798,399.00	8.7%
Prior Years	6500	8319		(13,858.00)	(13,858.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,243,809.00	1,243,809.00	0.00	1,243,809.00	1,243,809.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	(323,700.02)	(323,700.02)	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,676,723.00	0.00	2,676,723.00	2,779,509.00	0.00	2,779,509.00	3.8%
Lottery - Unrestricted and Instructional Materials		8560	11,622,226.56	4,994,353.88	16,616,580.44	10,481,580.00	3,424,071.00	13,905,651.00	-16.3%
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		4,488,251.48	4,488,251.48		4,472,229.00	4,472,229.00	-0.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		655,453.50	655,453.50		1,109,186.00	1,109,186.00	69.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,267,455.00	97,660,657.98	98,928,112.98	1,388,925.00	110,490,259.00	111,879,184.00	13.1%
TOTAL, OTHER STATE REVENUE			15,566,404.56	156,372,246.82	171,938,651.38	14,650,014.00	172,537,953.00	187,187,967.00	8.9%

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)	
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	1,590,971.00	1,590,971.00	0.00	2,037,596.00	2,037,596.00	28.1%
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	7,677.11	0.00	7,677.11	42,527.00	0.00	42,527.00	453.9%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	63,105.45	0.00	63,105.45	385,000.00	0.00	385,000.00	510.1%
Interest		8660	2,912,000.97	0.00	2,912,000.97	2,000,000.00	0.00	2,000,000.00	-31.3%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,752.11	0.00	1,752.11	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	1,197.59	0.00	1,197.59	0.00	0.00	0.00	-100.0%
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	8,856,676.81	4,974,945.31	13,831,622.12	8,711,610.00	5,151,341.00	13,862,951.00	0.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,842,410.04	6,565,916.31	18,408,326.35	11,139,137.00	7,188,937.00	18,328,074.00	-0.4%
TOTAL, REVENUES			810,484,646.00	329,940,934.53	1,140,425,580.53	840,020,847.00	389,583,541.00	1,229,604,388.00	7.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	266,832,236.08	82,666,555.45	349,498,791.53	271,770,931.00	119,916,082.00	391,687,013.00	12.1%
Certificated Pupil Support Salaries		1200	9,156,569.65	24,379,782.38	33,536,352.03	5,292,188.00	30,041,147.00	35,333,335.00	5.4%
Certificated Supervisors' and Administrators' Salaries		1300	40,313,644.81	7,350,318.47	47,663,963.28	43,015,584.00	8,189,413.00	51,204,997.00	7.4%
Other Certificated Salaries		1900	2,324,355.07	11,197,170.91	13,521,525.98	2,882,714.00	11,991,042.00	14,873,756.00	10.0%
TOTAL, CERTIFICATED SALARIES			318,626,805.61	125,593,827.21	444,220,632.82	322,961,417.00	170,137,684.00	493,099,101.00	11.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	7,916,015.25	25,769,222.76	33,685,238.01	6,192,262.00	31,056,919.00	37,249,181.00	10.6%
Classified Support Salaries		2200	41,456,983.95	24,093,906.82	65,550,890.77	40,852,014.00	24,847,811.00	65,699,825.00	0.2%
Classified Supervisors' and Administrators' Salaries		2300	11,380,060.36	3,123,248.25	14,503,308.61	12,063,405.00	3,270,316.00	15,333,721.00	5.7%
Clerical, Technical and Office Salaries		2400	25,671,822.65	5,445,034.06	31,116,856.71	27,223,500.00	4,415,002.00	31,638,502.00	1.7%
Other Classified Salaries		2900	2,124,440.82	1,702,051.99	3,826,492.81	2,276,317.00	864,518.00	3,140,835.00	-17.9%
TOTAL, CLASSIFIED SALARIES			88,549,323.03	60,133,463.88	148,682,786.91	88,607,498.00	64,454,566.00	153,062,064.00	2.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	49,582,174.48	61,148,734.40	110,730,908.88	52,958,198.00	69,738,487.00	122,696,685.00	10.8%
PERS		3201-3202	14,679,438.47	10,737,610.98	25,417,049.45	18,695,333.00	13,584,834.00	32,280,167.00	27.0%
OASDI/Medicare/Alternative		3301-3302	10,781,322.88	6,151,684.53	16,933,007.41	10,400,025.00	6,906,522.00	17,306,547.00	2.2%
Health and Welfare Benefits		3401-3402	65,033,358.59	34,045,455.10	99,078,813.69	73,245,193.00	41,547,803.00	114,792,996.00	15.9%
Unemployment Insurance		3501-3502	232,575.83	136,639.36	369,215.19	4,698,909.00	2,070,078.00	6,768,987.00	1733.3%
Workers' Compensation		3601-3602	4,671,898.31	2,134,289.57	6,806,187.88	4,659,678.00	2,730,050.00	7,389,728.00	8.6%
OPEB, Allocated		3701-3702	27,848,682.14	14,613,138.14	42,461,820.28	27,379,368.00	15,091,899.00	42,471,267.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	483,365.04	243,959.18	727,324.22	289,842.00	311,042.00	600,884.00	-17.4%
TOTAL, EMPLOYEE BENEFITS			173,312,815.74	129,211,511.26	302,524,327.00	192,326,546.00	151,980,715.00	344,307,261.00	13.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,762,542.94	1,762,542.94	1,503.00	500,000.00	501,503.00	-71.5%
Books and Other Reference Materials		4200	605,975.91	2,413,315.31	3,019,291.22	908,000.00	3,354,091.00	4,262,091.00	41.2%
Materials and Supplies		4300	20,949,498.37	14,851,619.21	35,801,117.58	18,302,511.00	21,608,794.00	39,911,305.00	11.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	9,621,747.92	26,372,751.36	35,994,499.28	4,926,700.00	17,821,438.00	22,748,138.00	-36.8%
Food		4700	0.00	0.00	0.00	241,150.00	2,500.00	243,650.00	New
TOTAL, BOOKS AND SUPPLIES			31,177,222.20	45,400,228.82	76,577,451.02	24,379,864.00	43,286,823.00	67,666,687.00	-11.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	11,473,014.29	13,836,783.91	25,309,798.20	20,214,566.00	22,312,582.00	42,527,148.00	68.0%
Travel and Conferences		5200	237,453.70	432,862.70	670,316.40	1,238,659.00	1,485,684.00	2,724,343.00	306.4%
Dues and Memberships		5300	128,344.19	26,281.04	154,625.23	149,191.00	1,610.00	150,801.00	-2.5%
Insurance		5400 - 5450	3,841,282.08	1,740,178.37	5,581,460.45	4,539,210.00	2,695,561.00	7,234,771.00	29.6%
Operations and Housekeeping Services		5500	20,337,540.53	0.00	20,337,540.53	23,821,060.00	63,184.00	23,884,244.00	17.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,444,088.78	1,680,094.83	6,124,183.61	6,348,739.00	2,377,384.00	8,726,123.00	42.5%
Transfers of Direct Costs		5710	(1,142,860.35)	1,142,860.35	0.00	(2,515,532.00)	2,515,532.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	140,098.12	(970,427.26)	(830,329.14)	(127,975.00)	(3,493,787.00)	(3,621,762.00)	336.2%
Professional/Consulting Services and Operating Expenditures		5800	10,690,996.91	9,518,385.60	20,209,382.51	15,786,589.00	26,477,346.00	42,263,935.00	109.1%
Communications		5900	1,958,960.96	58,356.46	2,017,317.42	3,124,435.00	1,523,762.00	4,648,197.00	130.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			52,108,919.21	27,465,376.00	79,574,295.21	72,578,942.00	55,958,858.00	128,537,800.00	61.5%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	28,000.00	0.00	28,000.00	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	459,774.53	242,414.19	702,188.72	5,264,006.00	1,120,302.00	6,384,308.00	809.2%
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	657,568.59	177,490.23	835,058.82	101,159.00	731,331.00	832,490.00	-0.3%
Equipment Replacement		6500	183,987.25	298,672.91	482,660.16	513,175.00	253,669.00	766,844.00	58.9%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,301,330.37	718,577.33	2,019,907.70	5,906,340.00	2,105,302.00	8,011,642.00	296.6%
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	51,761.00	0.00	51,761.00	88,265.00	0.00	88,265.00	70.5%
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	344,681.00	1,160,940.57	1,505,621.57	0.00	1,504,358.00	1,504,358.00	-0.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	1,090,639.12	0.00	1,090,639.12	1,118,944.00	0.00	1,118,944.00	2.6%
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)			1,487,081.12	1,160,940.57	2,648,021.69	1,207,209.00	1,504,358.00	2,711,567.00	2.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(10,002,494.09)	10,002,494.09	0.00	(17,499,259.00)	17,499,259.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,303,643.17)	0.00	(2,303,643.17)	(2,528,840.00)	0.00	(2,528,840.00)	9.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(12,306,137.26)	10,002,494.09	(2,303,643.17)	(20,028,099.00)	17,499,259.00	(2,528,840.00)	9.8%
TOTAL, EXPENDITURES			654,257,360.02	399,686,419.16	1,053,943,779.18	687,939,717.00	506,927,565.00	1,194,867,282.00	13.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	28,268.91	6,808,418.76	6,836,687.67	28,920.00	7,356,409.00	7,385,329.00	8.0%
(a) TOTAL, INTERFUND TRANSFERS IN			28,268.91	6,808,418.76	6,836,687.67	28,920.00	7,356,409.00	7,385,329.00	8.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	9,500,000.00	6,808,418.76	16,308,418.76	1,500,000.00	7,356,409.00	8,856,409.00	-45.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,500,000.00	6,808,418.76	16,308,418.76	1,500,000.00	7,356,409.00	8,856,409.00	-45.7%
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%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(95,123,522.37)	95,123,522.37	0.00	(111,622,266.00)	111,622,266.00	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			(95,123,522.37)	95,123,522.37	0.00	(111,622,266.00)	111,622,266.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(104,595,253.46)	95,123,522.37	(9,471,731.09)	(113,093,346.00)	111,622,266.00	(1,471,080.00)	-84.5%

Description	Function 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	779,548,202.29	0.00	779,548,202.29	814,231,696.00	0.00	814,231,696.00	4.4%
2) Federal Revenue		8100-8299	3,527,629.11	167,002,771.40	170,530,400.51	0.00	209,856,651.00	209,856,651.00	23.1%
3) Other State Revenue		8300-8599	15,566,404.56	156,372,246.82	171,938,651.38	14,650,014.00	172,537,953.00	187,187,967.00	8.9%
4) Other Local Revenue		8600-8799	11,842,410.04	6,565,916.31	18,408,326.35	11,139,137.00	7,188,937.00	18,328,074.00	-0.4%
5) TOTAL, REVENUES			810,484,646.00	329,940,934.53	1,140,425,580.53	840,020,847.00	389,583,541.00	1,229,604,388.00	7.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		409,068,699.22	229,620,889.82	638,689,589.04	412,088,809.00	306,332,006.00	718,420,815.00	12.5%
2) Instruction - Related Services	2000-2999		81,792,058.14	50,713,400.06	132,505,458.20	89,323,127.00	52,612,888.00	141,936,015.00	7.1%
3) Pupil Services	3000-3999		41,733,734.42	62,474,746.84	104,208,481.26	41,489,937.00	71,157,781.00	112,647,718.00	8.1%
4) Ancillary Services	4000-4999		13,798,291.45	5,378,884.21	19,177,175.66	18,004,639.00	10,394,325.00	28,398,964.00	48.1%
5) Community Services	5000-5999		1,251,406.72	607,239.73	1,858,646.45	1,824,916.00	738,935.00	2,563,851.00	37.9%
6) Enterprise	6000-6999		1,504,751.13	96,754.33	1,601,505.46	2,059,702.00	18,665.00	2,078,367.00	29.8%
7) General Administration	7000-7999		28,931,280.47	14,300,067.82	43,231,348.29	29,339,355.00	18,692,885.00	48,032,240.00	11.1%
8) Plant Services	8000-8999		74,690,057.35	35,333,495.78	110,023,553.13	92,602,023.00	45,475,722.00	138,077,745.00	25.5%
9) Other Outgo	9000-9999	Except 7600-7699	1,487,081.12	1,160,940.57	2,648,021.69	1,207,209.00	1,504,358.00	2,711,567.00	2.4%
10) TOTAL, EXPENDITURES			654,257,360.02	399,686,419.16	1,053,943,779.18	687,939,717.00	506,927,565.00	1,194,867,282.00	13.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			156,227,285.98	(69,745,484.63)	86,481,801.35	152,081,130.00	(117,344,024.00)	34,737,106.00	-59.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	28,268.91	6,808,418.76	6,836,687.67	28,920.00	7,356,409.00	7,385,329.00	8.0%
b) Transfers Out		7600-7629	9,500,000.00	6,808,418.76	16,308,418.76	1,500,000.00	7,356,409.00	8,856,409.00	-45.7%
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	(95,123,522.37)	95,123,522.37	0.00	(111,622,266.00)	111,622,266.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(104,595,253.46)	95,123,522.37	(9,471,731.09)	(113,093,346.00)	111,622,266.00	(1,471,080.00)	-84.5%

Description	Function 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)			51,632,032.52	25,378,037.74	77,010,070.26	38,987,784.00	(5,721,758.00)	33,266,026.00	-56.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	147,872,110.74	4,310,854.56	152,182,965.30	199,504,143.26	29,688,892.30	229,193,035.56	50.6%
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)			147,872,110.74	4,310,854.56	152,182,965.30	199,504,143.26	29,688,892.30	229,193,035.56	50.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			147,872,110.74	4,310,854.56	152,182,965.30	199,504,143.26	29,688,892.30	229,193,035.56	50.6%
2) Ending Balance, June 30 (E + F1e)			199,504,143.26	29,688,892.30	229,193,035.56	238,491,927.26	23,967,134.30	262,459,061.56	14.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	96,775.62	0.00	96,775.62	90,917.75	0.00	90,917.75	-6.1%
Stores		9712	2,528,519.31	0.00	2,528,519.31	2,725,283.88	0.00	2,725,283.88	7.8%
Prepaid Items		9713	977,805.60	0.00	977,805.60	1,162,384.09	0.00	1,162,384.09	18.9%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	29,688,892.30	29,688,892.30	0.00	28,046,562.30	28,046,562.30	-5.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	25,900,000.00	0.00	25,900,000.00	87,100,000.00	0.00	87,100,000.00	236.3%
Future Textbook Adoptions	0000	9760	25,900,000.00		25,900,000.00				
Future Textbook Adoptions	0000	9760				25,900,000.00		25,900,000.00	
Pandemic Learning Recovery	0000	9760				61,200,000.00		61,200,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	56,260,000.00	0.00	56,260,000.00	32,000,000.00	0.00	32,000,000.00	-43.1%
Design Science Building	0000	9780	5,060,000.00		5,060,000.00				
Fresno High Facility Project	0000	9780	400,000.00		400,000.00				
Middle School Restroom Renovation	0000	9780	1,280,000.00		1,280,000.00				
Collective Bargaining Substitute Stipend	0000	9780	700,000.00		700,000.00				
School Site and Department Carryover	0000	9780	2,820,000.00		2,820,000.00				
Utilization of Reserve	0000	9780	46,000,000.00		46,000,000.00				
Utilization of Reserve	0000	9780				32,000,000.00		32,000,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	113,741,042.73	0.00	113,741,042.73	115,413,341.54	0.00	115,413,341.54	1.5%

Description	Function 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)	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(4,079,428.00)	(4,079,428.00)	New

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
6230	California Clean Energy Jobs Act	1,542,550.75	321,746.75
6300	Lottery: Instructional Materials	1,838,767.36	1,838,767.36
6512	Special Ed: Mental Health Services	435,146.46	435,146.46
7085	Learning Communities for School Success Program	51,162.31	51,162.31
7311	Classified School Employee Professional Development Block Grant	424,207.48	2,681.48
7388	SB 117 COVID-19 LEA Response Funds	1,169,792.00	1,169,792.00
7425	Expanded Learning Opportunities (ELO) Grant	20,862,711.54	20,862,711.54
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	2,748,505.10	2,748,505.10
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	460,145.25	460,145.25
9010	Other Restricted Local	155,904.05	155,904.05
Total, Restricted Balance		29,688,892.30	28,046,562.30

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	479,968.15	5,027,223.00	947.4%
5) TOTAL, REVENUES			479,968.15	5,027,223.00	947.4%
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	888,949.93	5,027,223.00	465.5%
5) Services and Other Operating Expenditures		5000-5999	1,520.95	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			890,470.88	5,027,223.00	464.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(410,502.73)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(410,502.73)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,046,885.27	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,046,885.27	New
d) Other Restatements		9795	2,457,388.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,457,388.00	2,046,885.27	-16.7%
2) Ending Balance, June 30 (E + F1e)			2,046,885.27	2,046,885.27	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			2,046,885.27	2,046,885.27	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	539,382.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,515,449.59		
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	4,184.16		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	11,084.99		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,070,101.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	13,976.17		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	9,239.59		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			23,215.76		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,046,885.43		

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	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	479,968.15	5,027,223.00	947.4%
TOTAL, REVENUES			479,968.15	5,027,223.00	947.4%
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	888,949.93	5,027,223.00	465.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			888,949.93	5,027,223.00	465.5%
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	1,520.95	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,520.95	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			890,470.88	5,027,223.00	464.6%

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

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	479,968.15	5,027,223.00	947.4%
5) TOTAL, REVENUES			479,968.15	5,027,223.00	947.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		890,470.88	5,027,223.00	464.6%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			890,470.88	5,027,223.00	464.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(410,502.73)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(410,502.73)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,046,885.27	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,046,885.27	New
d) Other Restatements		9795	2,457,388.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,457,388.00	2,046,885.27	-16.7%
2) Ending Balance, June 30 (E + F1e)			2,046,885.27	2,046,885.27	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			2,046,885.27	2,046,885.27	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
8210	Student Activity Funds	2,046,885.27	2,046,885.27
Total, Restricted Balance		<u>2,046,885.27</u>	<u>2,046,885.27</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,281,986.73	1,151,245.00	-10.2%
3) Other State Revenue		8300-8599	5,938,853.33	6,098,047.00	2.7%
4) Other Local Revenue		8600-8799	486,834.69	608,087.00	24.9%
5) TOTAL, REVENUES			7,707,674.75	7,857,379.00	1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,621,428.24	2,436,842.00	-7.0%
2) Classified Salaries		2000-2999	1,369,169.81	1,620,303.00	18.3%
3) Employee Benefits		3000-3999	2,136,633.39	2,362,927.00	10.6%
4) Books and Supplies		4000-4999	305,588.30	1,790,112.00	485.8%
5) Services and Other Operating Expenditures		5000-5999	859,380.60	863,140.00	0.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	202,614.60	276,879.00	36.7%
9) TOTAL, EXPENDITURES			7,494,814.94	9,350,203.00	24.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			212,859.81	(1,492,824.00)	-801.3%
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)			212,859.81	(1,492,824.00)	-801.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,532,663.27	1,745,523.08	13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,532,663.27	1,745,523.08	13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,532,663.27	1,745,523.08	13.9%
2) Ending Balance, June 30 (E + F1e)			1,745,523.08	252,699.08	-85.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	550.00	0.00	-100.0%
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			1,541,943.14	283,095.65	-81.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	203,029.94	171,064.94	-15.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(201,461.51)	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,744,752.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,485.17		
c) in Revolving Cash Account		9130	550.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	13,930.70		
4) Due from Grantor Government		9290	1,324,161.63		
5) Due from Other Funds		9310	143,380.12		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,229,260.17		
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	190,874.35		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,292,862.74		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,483,737.09		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,745,523.08		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources					
		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	122,636.00	122,636.00	0.0%
All Other Federal Revenue	All Other	8290	1,159,350.73	1,028,609.00	-11.3%
TOTAL, FEDERAL REVENUE			1,281,986.73	1,151,245.00	-10.2%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	5,387,885.00	5,387,885.00	0.0%
All Other State Revenue	All Other	8590	550,968.33	710,162.00	28.9%
TOTAL, OTHER STATE REVENUE			5,938,853.33	6,098,047.00	2.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	24,393.88	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	126,115.16	215,275.00	70.7%
Interagency Services		8677	334,883.72	342,811.00	2.4%
Other Local Revenue					
All Other Local Revenue		8699	1,441.93	50,001.00	3367.6%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			486,834.69	608,087.00	24.9%
TOTAL, REVENUES			7,707,674.75	7,857,379.00	1.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,696,864.87	1,541,751.00	-9.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	924,563.37	895,091.00	-3.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,621,428.24	2,436,842.00	-7.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	442,785.16	506,313.00	14.3%
Classified Supervisors' and Administrators' Salaries		2300	110,696.36	112,910.00	2.0%
Clerical, Technical and Office Salaries		2400	808,281.73	939,580.00	16.2%
Other Classified Salaries		2900	7,406.56	61,500.00	730.3%
TOTAL, CLASSIFIED SALARIES			1,369,169.81	1,620,303.00	18.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	635,561.02	677,807.00	6.6%
PERS		3201-3202	264,554.34	346,363.00	30.9%
OASDI/Medicare/Alternative		3301-3302	137,011.33	146,077.00	6.6%
Health and Welfare Benefits		3401-3402	731,409.73	829,975.00	13.5%
Unemployment Insurance		3501-3502	2,312.90	1,967.00	-15.0%
Workers' Compensation		3601-3602	45,765.56	46,656.00	1.9%
OPEB, Allocated		3701-3702	313,463.62	306,999.00	-2.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,554.89	7,083.00	8.1%
TOTAL, EMPLOYEE BENEFITS			2,136,633.39	2,362,927.00	10.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	5,939.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	78,547.52	1,765,517.00	2147.7%
Noncapitalized Equipment		4400	227,040.78	18,656.00	-91.8%
TOTAL, BOOKS AND SUPPLIES			305,588.30	1,790,112.00	485.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	107,183.29	63,749.00	-40.5%
Travel and Conferences		5200	2,400.00	34,920.00	1355.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	37,301.69	45,651.00	22.4%
Operations and Housekeeping Services		5500	248,333.16	265,250.00	6.8%
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	498.22	10,154.00	1938.1%
Professional/Consulting Services and Operating Expenditures		5800	462,664.24	443,416.00	-4.2%
Communications		5900	1,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			859,380.60	863,140.00	0.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	202,614.60	276,879.00	36.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			202,614.60	276,879.00	36.7%
TOTAL, EXPENDITURES			7,494,814.94	9,350,203.00	24.8%

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: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,281,986.73	1,151,245.00	-10.2%
3) Other State Revenue		8300-8599	5,938,853.33	6,098,047.00	2.7%
4) Other Local Revenue		8600-8799	486,834.69	608,087.00	24.9%
5) TOTAL, REVENUES			7,707,674.75	7,857,379.00	1.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,694,760.56	2,696,631.00	0.1%
2) Instruction - Related Services	2000-2999		3,560,868.21	5,092,255.00	43.0%
3) Pupil Services	3000-3999		60,968.11	77,915.00	27.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		85,258.60	191,537.00	124.7%
7) General Administration	7000-7999		202,614.60	276,879.00	36.7%
8) Plant Services	8000-8999		890,344.86	1,014,986.00	14.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,494,814.94	9,350,203.00	24.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			212,859.81	(1,492,824.00)	-801.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			212,859.81	(1,492,824.00)	-801.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,532,663.27	1,745,523.08	13.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,532,663.27	1,745,523.08	13.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,532,663.27	1,745,523.08	13.9%
2) Ending Balance, June 30 (E + F1e)					
			1,745,523.08	252,699.08	-85.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	550.00	0.00	-100.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,541,943.14	283,095.65	-81.6%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	203,029.94	171,064.94	-15.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	(201,461.51)	New

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
6371	CalWORKs for ROCP or Adult Education	446,058.65	283,095.65
6391	Adult Education Program	1,095,884.49	0.00
Total, Restricted Balance		<u>1,541,943.14</u>	<u>283,095.65</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,102,389.00	1,401,845.00	-33.3%
3) Other State Revenue		8300-8599	17,132,279.09	20,229,316.00	18.1%
4) Other Local Revenue		8600-8799	134,640.18	267,556.00	98.7%
5) TOTAL, REVENUES			19,369,308.27	21,898,717.00	13.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	6,183,578.66	5,633,723.00	-8.9%
2) Classified Salaries		2000-2999	3,598,623.27	4,248,736.00	18.1%
3) Employee Benefits		3000-3999	7,335,836.27	8,408,840.00	14.6%
4) Books and Supplies		4000-4999	321,638.20	1,608,419.00	400.1%
5) Services and Other Operating Expenditures		5000-5999	529,785.37	1,129,071.00	113.1%
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	696,451.50	869,928.00	24.9%
9) TOTAL, EXPENDITURES			18,665,913.27	21,898,717.00	17.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			703,395.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			703,395.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	703,395.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	703,395.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	703,395.00	New
2) Ending Balance, June 30 (E + F1e)			703,395.00	703,395.00	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			703,395.00	703,395.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,936,254.49		
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	28,159.61		
4) Due from Grantor Government		9290	974,303.32		
5) Due from Other Funds		9310	5,871.87		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,944,589.29		
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	71,327.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,883,756.08		
4) Current Loans		9640			
5) Unearned Revenue		9650	2,286,110.36		
6) TOTAL, LIABILITIES			5,241,194.29		
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)			703,395.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,102,389.00	1,401,845.00	-33.3%
TOTAL, FEDERAL REVENUE			2,102,389.00	1,401,845.00	-33.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	16,102,351.46	16,418,707.00	2.0%
All Other State Revenue	All Other	8590	1,029,927.63	3,810,609.00	270.0%
TOTAL, OTHER STATE REVENUE			17,132,279.09	20,229,316.00	18.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	44,784.02	23,660.00	-47.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	10.00	1,500.00	14900.0%
Interagency Services		8677	89,846.16	242,396.00	169.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			134,640.18	267,556.00	98.7%
TOTAL, REVENUES			19,369,308.27	21,898,717.00	13.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	5,370,603.06	4,799,322.00	-10.6%
Certificated Pupil Support Salaries		1200	108,593.27	112,337.00	3.4%
Certificated Supervisors' and Administrators' Salaries		1300	218,530.26	323,104.00	47.9%
Other Certificated Salaries		1900	485,852.07	398,960.00	-17.9%
TOTAL, CERTIFICATED SALARIES			6,183,578.66	5,633,723.00	-8.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	3,397,028.93	4,022,327.00	18.4%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	15,718.47	104,359.00	563.9%
Clerical, Technical and Office Salaries		2400	185,875.87	122,050.00	-34.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,598,623.27	4,248,736.00	18.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,416,756.35	1,470,066.00	3.8%
PERS		3201-3202	761,179.76	1,092,949.00	43.6%
OASDI/Medicare/Alternative		3301-3302	377,933.38	424,521.00	12.3%
Health and Welfare Benefits		3401-3402	3,247,799.97	3,761,103.00	15.8%
Unemployment Insurance		3501-3502	4,974.05	121,374.00	2340.1%
Workers' Compensation		3601-3602	111,874.29	117,385.00	4.9%
OPEB, Allocated		3701-3702	1,391,920.21	1,391,411.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	23,398.26	30,031.00	28.3%
TOTAL, EMPLOYEE BENEFITS			7,335,836.27	8,408,840.00	14.6%
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	321,638.20	1,608,419.00	400.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			321,638.20	1,608,419.00	400.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	135,000.00	0.00	-100.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	91,626.88	114,866.00	25.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,423.56	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	26,603.10	690,491.00	2495.5%
Professional/Consulting Services and Operating Expenditures		5800	274,743.65	323,714.00	17.8%
Communications		5900	388.18	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			529,785.37	1,129,071.00	113.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	696,451.50	869,928.00	24.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			696,451.50	869,928.00	24.9%
TOTAL, EXPENDITURES			18,665,913.27	21,898,717.00	17.3%

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

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,102,389.00	1,401,845.00	-33.3%
3) Other State Revenue		8300-8599	17,132,279.09	20,229,316.00	18.1%
4) Other Local Revenue		8600-8799	134,640.18	267,556.00	98.7%
5) TOTAL, REVENUES			19,369,308.27	21,898,717.00	13.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		14,394,248.71	16,300,928.00	13.2%
2) Instruction - Related Services	2000-2999		1,250,829.14	1,330,300.00	6.4%
3) Pupil Services	3000-3999		160,599.68	156,969.00	-2.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		2,029,850.91	2,493,645.00	22.8%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		696,451.50	869,928.00	24.9%
8) Plant Services	8000-8999		133,933.33	746,947.00	457.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,665,913.27	21,898,717.00	17.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			703,395.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			703,395.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	703,395.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	703,395.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	703,395.00	New
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	703,395.00	703,395.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
5058	Child Development: Coronavirus Response and Relief Supple	703,395.00	703,395.00
Total, Restricted Balance		<u>703,395.00</u>	<u>703,395.00</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,621,510.48	52,069,158.00	95.6%
3) Other State Revenue		8300-8599	4,792,607.23	1,708,586.00	-64.3%
4) Other Local Revenue		8600-8799	1,368,604.12	1,289,060.00	-5.8%
5) TOTAL, REVENUES			32,782,721.83	55,066,804.00	68.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	11,994,527.32	14,820,482.00	23.6%
3) Employee Benefits		3000-3999	9,819,213.15	11,668,385.00	18.8%
4) Books and Supplies		4000-4999	11,915,666.68	23,254,999.00	95.2%
5) Services and Other Operating Expenditures		5000-5999	2,139,954.12	2,769,998.00	29.4%
6) Capital Outlay		6000-6999	142,912.30	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,404,577.07	1,382,033.00	-1.6%
9) TOTAL, EXPENDITURES			37,416,850.64	53,895,897.00	44.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,634,128.81)	1,170,907.00	-125.3%
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)			(4,634,128.81)	1,170,907.00	-125.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,998,983.13	13,364,854.32	-25.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,998,983.13	13,364,854.32	-25.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,998,983.13	13,364,854.32	-25.7%
2) Ending Balance, June 30 (E + F1e)			13,364,854.32	14,535,761.32	8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,543,193.82	2,285,225.38	48.1%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			11,821,660.50	12,250,535.94	3.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,356,826.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,498,379.19		
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	130,561.89		
4) Due from Grantor Government		9290	4,314,830.81		
5) Due from Other Funds		9310	1,913,586.16		
6) Stores		9320	1,543,193.82		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			18,757,378.21		
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	1,334,797.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,956,451.29		
4) Current Loans		9640			
5) Unearned Revenue		9650	101,275.45		
6) TOTAL, LIABILITIES			5,392,523.89		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			13,364,854.32		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	26,621,510.48	52,069,158.00	95.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			26,621,510.48	52,069,158.00	95.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,792,607.23	1,708,586.00	-64.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,792,607.23	1,708,586.00	-64.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	15,110.85	150,000.00	892.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	118,065.23	350,000.00	196.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	463,493.31	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	771,934.73	789,060.00	2.2%
TOTAL, OTHER LOCAL REVENUE			1,368,604.12	1,289,060.00	-5.8%
TOTAL, REVENUES			32,782,721.83	55,066,804.00	68.0%

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	10,348,116.70	11,708,067.00	13.1%
Classified Supervisors' and Administrators' Salaries		2300	826,575.26	1,025,804.00	24.1%
Clerical, Technical and Office Salaries		2400	819,835.36	986,611.00	20.3%
Other Classified Salaries		2900	0.00	1,100,000.00	New
TOTAL, CLASSIFIED SALARIES			11,994,527.32	14,820,482.00	23.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,135,204.44	2,667,634.00	24.9%
OASDI/Medicare/Alternative		3301-3302	844,932.20	895,902.00	6.0%
Health and Welfare Benefits		3401-3402	4,647,139.61	5,751,283.00	23.8%
Unemployment Insurance		3501-3502	7,063.82	6,503.00	-7.9%
Workers' Compensation		3601-3602	137,975.40	157,768.00	14.3%
OPEB, Allocated		3701-3702	1,991,598.18	2,127,407.00	6.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	55,299.50	61,888.00	11.9%
TOTAL, EMPLOYEE BENEFITS			9,819,213.15	11,668,385.00	18.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,263,614.01	2,654,895.00	110.1%
Noncapitalized Equipment		4400	399,436.52	100,000.00	-75.0%
Food		4700	10,252,616.15	20,500,104.00	99.9%
TOTAL, BOOKS AND SUPPLIES			11,915,666.68	23,254,999.00	95.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,995.60	27,000.00	107.8%
Dues and Memberships		5300	69,563.38	70,000.00	0.6%
Insurance		5400-5450	112,654.50	154,554.00	37.2%
Operations and Housekeeping Services		5500	448,891.70	698,000.00	55.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,856,983.83	1,574,444.00	-15.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(443,997.16)	103,111.00	-123.2%
Professional/Consulting Services and Operating Expenditures		5800	60,144.90	108,889.00	81.0%
Communications		5900	22,717.37	34,000.00	49.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,139,954.12	2,769,998.00	29.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	142,912.30	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			142,912.30	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,404,577.07	1,382,033.00	-1.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,404,577.07	1,382,033.00	-1.6%
TOTAL, EXPENDITURES			37,416,850.64	53,895,897.00	44.0%

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

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,621,510.48	52,069,158.00	95.6%
3) Other State Revenue		8300-8599	4,792,607.23	1,708,586.00	-64.3%
4) Other Local Revenue		8600-8799	1,368,604.12	1,289,060.00	-5.8%
5) TOTAL, REVENUES			32,782,721.83	55,066,804.00	68.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		35,474,514.34	51,669,264.00	45.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		145,202.45	259,600.00	78.8%
7) General Administration	7000-7999		1,404,577.07	1,382,033.00	-1.6%
8) Plant Services	8000-8999		392,556.78	585,000.00	49.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			37,416,850.64	53,895,897.00	44.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,634,128.81)	1,170,907.00	-125.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,634,128.81)	1,170,907.00	-125.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,998,983.13	13,364,854.32	-25.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,998,983.13	13,364,854.32	-25.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,998,983.13	13,364,854.32	-25.7%
2) Ending Balance, June 30 (E + F1e)			13,364,854.32	14,535,761.32	8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,543,193.82	2,285,225.38	48.1%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			11,821,660.50	12,250,535.94	3.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	10,811,702.92	10,401,133.36
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	1,009,957.58	1,849,402.58
Total, Restricted Balance		<u>11,821,660.50</u>	<u>12,250,535.94</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,922.96	0.00	-100.0%
5) TOTAL, REVENUES			3,922.96	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	130,700.00	New
5) Services and Other Operating Expenditures		5000-5999	6,812,341.72	7,225,709.00	6.1%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,812,341.72	7,356,409.00	8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,808,418.76)	(7,356,409.00)	8.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,808,418.76	7,356,409.00	8.0%
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			6,808,418.76	7,356,409.00	8.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	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	175,757.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,485.38		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	408,418.76		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			585,661.51		
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	541,363.09		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	44,298.42		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			585,661.51		
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)			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,574.46	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,348.50	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,922.96	0.00	-100.0%
TOTAL, REVENUES			3,922.96	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	130,700.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	130,700.00	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,862,422.77	6,012,641.00	2.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	334,241.39	263,235.00	-21.2%
Professional/Consulting Services and Operating Expenditures		5800	615,677.56	949,833.00	54.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,812,341.72	7,225,709.00	6.1%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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			6,812,341.72	7,356,409.00	8.0%

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	6,808,418.76	7,356,409.00	8.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,808,418.76	7,356,409.00	8.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,808,418.76	7,356,409.00	8.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,922.96	0.00	-100.0%
5) TOTAL, REVENUES			3,922.96	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,812,341.72	7,356,409.00	8.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,812,341.72	7,356,409.00	8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,808,418.76)	(7,356,409.00)	8.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,808,418.76	7,356,409.00	8.0%
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			6,808,418.76	7,356,409.00	8.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
<hr/>		<hr/>	
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,545,984.77	1,193,300.00	-22.8%
5) TOTAL, REVENUES			1,545,984.77	1,193,300.00	-22.8%
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	1,418,966.37	581,894.00	-59.0%
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			1,418,966.37	581,894.00	-59.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			127,018.40	611,406.00	381.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	68,986,389.13	123,893,968.00	79.6%
2) Other Sources/Uses					
a) Sources		8930-8979	171,350,179.89	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			102,363,790.76	(123,893,968.00)	-221.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			102,490,809.16	(123,282,562.00)	-220.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,633,432.99	145,124,242.15	240.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,633,432.99	145,124,242.15	240.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,633,432.99	145,124,242.15	240.4%
2) Ending Balance, June 30 (E + F1e)			145,124,242.15	21,841,680.15	-84.9%
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			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	145,124,242.15	21,841,680.15	-84.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	207,220,635.62		
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	640,839.50		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	790,366.54		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			208,651,841.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	5,000.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	63,522,599.51		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			63,527,599.51		
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)			145,124,242.15		

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	1,421,653.65	1,193,300.00	-16.1%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	124,331.12	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,545,984.77	1,193,300.00	-22.8%
TOTAL, REVENUES			1,545,984.77	1,193,300.00	-22.8%

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	65,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	36,735.46	75,000.00	104.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,382,230.91	441,894.00	-68.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,418,966.37	581,894.00	-59.0%
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			1,418,966.37	581,894.00	-59.0%

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	68,986,389.13	123,893,968.00	79.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			68,986,389.13	123,893,968.00	79.6%

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	45,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	126,350,179.89	0.00	-100.0%
(c) TOTAL, SOURCES			171,350,179.89	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)			102,363,790.76	(123,893,968.00)	-221.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,545,984.77	1,193,300.00	-22.8%
5) TOTAL, REVENUES			1,545,984.77	1,193,300.00	-22.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		45,786.48	150,000.00	227.6%
9) Other Outgo	9000-9999	Except 7600-7699	1,373,179.89	431,894.00	-68.5%
10) TOTAL, EXPENDITURES			1,418,966.37	581,894.00	-59.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			127,018.40	611,406.00	381.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	68,986,389.13	123,893,968.00	79.6%
2) Other Sources/Uses					
a) Sources		8930-8979	171,350,179.89	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			102,363,790.76	(123,893,968.00)	-221.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			102,490,809.16	(123,282,562.00)	-220.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	42,633,432.99	145,124,242.15	240.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			42,633,432.99	145,124,242.15	240.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			42,633,432.99	145,124,242.15	240.4%
2) Ending Balance, June 30 (E + F1e)			145,124,242.15	21,841,680.15	-84.9%
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 (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	145,124,242.15	21,841,680.15	-84.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	970,660.65	1,390,000.00	43.2%
5) TOTAL, REVENUES			970,660.65	1,390,000.00	43.2%
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	376.24	197.00	-47.6%
5) Services and Other Operating Expenditures		5000-5999	137,822.27	428,614.00	211.0%
6) Capital Outlay		6000-6999	2,409,625.56	1,437,369.00	-40.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,547,824.07	1,866,180.00	-26.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,577,163.42)	(476,180.00)	-69.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	28,268.91	28,920.00	2.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,268.91)	(28,920.00)	2.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,605,432.33)	(505,100.00)	-68.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,569,429.12	963,996.79	-62.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,569,429.12	963,996.79	-62.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,569,429.12	963,996.79	-62.5%
2) Ending Balance, June 30 (E + F1e)			963,996.79	458,896.79	-52.4%
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			963,996.79	458,896.79	-52.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,310,615.69		
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	1,742.16		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,644.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,322,002.61		
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	255,863.14		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	102,142.68		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			358,005.82		
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)			963,996.79		

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	28,363.54	40,000.00	41.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	942,297.11	1,350,000.00	43.3%
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			970,660.65	1,390,000.00	43.2%
TOTAL, REVENUES			970,660.65	1,390,000.00	43.2%

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	376.24	197.00	-47.6%
TOTAL, BOOKS AND SUPPLIES			376.24	197.00	-47.6%

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	23,040.00	145,843.00	533.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	114,782.27	10,966.00	-90.4%
Professional/Consulting Services and Operating Expenditures		5800	0.00	271,805.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			137,822.27	428,614.00	211.0%
CAPITAL OUTLAY					
Land		6100	985.00	21,987.00	2132.2%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,255,936.08	1,382,064.00	-38.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	152,704.48	33,318.00	-78.2%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,409,625.56	1,437,369.00	-40.3%
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			2,547,824.07	1,866,180.00	-26.8%

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: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	28,268.91	28,920.00	2.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			28,268.91	28,920.00	2.3%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(28,268.91)	(28,920.00)	2.3%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	970,660.65	1,390,000.00	43.2%
5) TOTAL, REVENUES			970,660.65	1,390,000.00	43.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,547,824.07	1,866,180.00	-26.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,547,824.07	1,866,180.00	-26.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,577,163.42)	(476,180.00)	-69.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	28,268.91	28,920.00	2.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,268.91)	(28,920.00)	2.3%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,605,432.33)	(505,100.00)	-68.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,569,429.12	963,996.79	-62.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,569,429.12	963,996.79	-62.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,569,429.12	963,996.79	-62.5%
2) Ending Balance, June 30 (E + F1e)			963,996.79	458,896.79	-52.4%
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			963,996.79	458,896.79	-52.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	963,996.79	458,896.79
Total, Restricted Balance		<u>963,996.79</u>	<u>458,896.79</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,626,265.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,071,482.04	600,000.00	-44.0%
5) TOTAL, REVENUES			12,697,747.04	600,000.00	-95.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	245,074.65	1,516,775.00	518.9%
5) Services and Other Operating Expenditures		5000-5999	8,623,180.97	13,404,587.00	55.4%
6) Capital Outlay		6000-6999	72,765,788.76	66,241,042.00	-9.0%
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			81,634,044.38	81,162,404.00	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(68,936,297.34)	(80,562,404.00)	16.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	62,177,970.37	116,537,559.00	87.4%
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			62,177,970.37	116,537,559.00	87.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,758,326.97)	35,975,155.00	-632.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,478,775.45	52,720,448.48	-11.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,478,775.45	52,720,448.48	-11.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,478,775.45	52,720,448.48	-11.4%
2) Ending Balance, June 30 (E + F1e)			52,720,448.48	88,695,603.48	68.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	52,720,448.48	88,695,603.48	68.2%
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	6,315,689.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	181,418.40		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	62,947,025.20		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			69,444,133.36		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	14,325,291.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,398,393.14		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			16,723,684.88		
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)			52,720,448.48		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	11,626,265.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,626,265.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	422,528.97	600,000.00	42.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	648,953.07	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,071,482.04	600,000.00	-44.0%
TOTAL, REVENUES			12,697,747.04	600,000.00	-95.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	661.23	296,344.00	44717.1%
Noncapitalized Equipment		4400	244,413.42	1,220,431.00	399.3%
TOTAL, BOOKS AND SUPPLIES			245,074.65	1,516,775.00	518.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	2,707,121.31	1,664,968.00	-38.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,155,646.10	4,205,659.00	95.1%
Professional/Consulting Services and Operating Expenditures		5800	3,760,413.56	7,533,960.00	100.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,623,180.97	13,404,587.00	55.4%
CAPITAL OUTLAY					
Land		6100	146,229.29	1,504,538.00	928.9%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	71,551,148.65	57,406,163.00	-19.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,068,410.82	7,330,341.00	586.1%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			72,765,788.76	66,241,042.00	-9.0%
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			81,634,044.38	81,162,404.00	-0.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	62,177,970.37	116,537,559.00	87.4%
(a) TOTAL, INTERFUND TRANSFERS IN			62,177,970.37	116,537,559.00	87.4%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			62,177,970.37	116,537,559.00	87.4%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,626,265.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,071,482.04	600,000.00	-44.0%
5) TOTAL, REVENUES			12,697,747.04	600,000.00	-95.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		81,602,294.38	81,162,404.00	-0.5%
9) Other Outgo	9000-9999	Except 7600-7699	31,750.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			81,634,044.38	81,162,404.00	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(68,936,297.34)	(80,562,404.00)	16.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	62,177,970.37	116,537,559.00	87.4%
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			62,177,970.37	116,537,559.00	87.4%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,758,326.97)	35,975,155.00	-632.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,478,775.45	52,720,448.48	-11.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,478,775.45	52,720,448.48	-11.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,478,775.45	52,720,448.48	-11.4%
2) Ending Balance, June 30 (E + F1e)			52,720,448.48	88,695,603.48	68.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	52,720,448.48	88,695,603.48	68.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
<hr/>		<hr/>	
Total, Restricted Balance		0.00	0.00
		<hr/>	

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	44,561.38	48,000.00	7.7%
5) TOTAL, REVENUES			44,561.38	48,000.00	7.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,012,963.65	1,306,546.00	29.0%
3) Employee Benefits		3000-3999	515,801.34	700,211.00	35.8%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	(1,314,658.20)	415,277.00	-131.6%
6) Capital Outlay		6000-6999	29,818.87	661,425.00	2118.1%
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			243,925.66	3,083,459.00	1164.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(199,364.28)	(3,035,459.00)	1422.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(199,364.28)	(3,035,459.00)	1422.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,807,857.15	3,608,492.87	-5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,807,857.15	3,608,492.87	-5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,807,857.15	3,608,492.87	-5.2%
2) Ending Balance, June 30 (E + F1e)			3,608,492.87	573,033.87	-84.1%
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			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	3,608,492.87	573,033.87	-84.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,583,898.47		
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	19,810.30		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,286,638.36		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,890,347.13		
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	41,359.83		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	240,494.43		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			281,854.26		
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)			3,608,492.87		

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	44,561.38	48,000.00	7.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			44,561.38	48,000.00	7.7%
TOTAL, REVENUES			44,561.38	48,000.00	7.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	763,306.53	987,124.00	29.3%
Classified Supervisors' and Administrators' Salaries		2300	106,064.37	176,168.00	66.1%
Clerical, Technical and Office Salaries		2400	143,592.75	143,254.00	-0.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,012,963.65	1,306,546.00	29.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	204,174.99	300,508.00	47.2%
OASDI/Medicare/Alternative		3301-3302	75,066.66	97,628.00	30.1%
Health and Welfare Benefits		3401-3402	156,648.06	207,944.00	32.7%
Unemployment Insurance		3501-3502	490.10	639.00	30.4%
Workers' Compensation		3601-3602	11,633.72	15,027.00	29.2%
OPEB, Allocated		3701-3702	67,135.58	76,917.00	14.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	652.23	1,548.00	137.3%
TOTAL, EMPLOYEE BENEFITS			515,801.34	700,211.00	35.8%
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	9,407.84	14,708.00	56.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,446,685.05)	(1,813,818.00)	25.4%
Professional/Consulting Services and Operating Expenditures		5800	122,619.01	2,214,387.00	1705.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(1,314,658.20)	415,277.00	-131.6%
CAPITAL OUTLAY					
Land		6100	0.00	5,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	29,818.87	631,425.00	2017.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	25,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			29,818.87	661,425.00	2118.1%
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			243,925.66	3,083,459.00	1164.1%

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	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	44,561.38	48,000.00	7.7%
5) TOTAL, REVENUES			44,561.38	48,000.00	7.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		243,925.66	3,083,459.00	1164.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			243,925.66	3,083,459.00	1164.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(199,364.28)	(3,035,459.00)	1422.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(199,364.28)	(3,035,459.00)	1422.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,807,857.15	3,608,492.87	-5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,807,857.15	3,608,492.87	-5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,807,857.15	3,608,492.87	-5.2%
2) Ending Balance, June 30 (E + F1e)			3,608,492.87	573,033.87	-84.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,608,492.87	573,033.87	-84.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	403,664.60	433,777.00	7.5%
4) Other Local Revenue		8600-8799	56,596,285.91	43,063,860.00	-23.9%
5) TOTAL, REVENUES			56,999,950.51	43,497,637.00	-23.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	54,869,440.30	57,766,593.00	5.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			54,869,440.30	57,766,593.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,130,510.21	(14,268,956.00)	-769.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	12,236,120.36	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			12,236,120.36	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)			14,366,630.57	(14,268,956.00)	-199.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	274,106,864.36	288,473,494.93	5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			274,106,864.36	288,473,494.93	5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			274,106,864.36	288,473,494.93	5.2%
2) Ending Balance, June 30 (E + F1e)			288,473,494.93	274,204,538.93	-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			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	288,473,494.93	274,204,538.93	-4.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	60,906,134.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	227,302,826.22		
3) Accounts Receivable		9200	264,533.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,719,591.44		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			290,193,086.37		
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	1,719,591.44		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,719,591.44		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			288,473,494.93		

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	403,664.60	433,777.00	7.5%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			403,664.60	433,777.00	7.5%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	51,458,654.97	36,870,993.00	-28.3%
Unsecured Roll		8612	3,522,486.46	5,639,090.00	60.1%
Prior Years' Taxes		8613	21,687.88	0.00	-100.0%
Supplemental Taxes		8614	761,261.81	433,777.00	-43.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	10,007.72	0.00	-100.0%
Interest		8660	3,792,254.71	120,000.00	-96.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,970,067.64)	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			56,596,285.91	43,063,860.00	-23.9%
TOTAL, REVENUES			56,999,950.51	43,497,637.00	-23.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	18,559.42	19,005.00	2.4%
Debt Service - Interest		7438	21,365,875.30	20,917,044.00	-2.1%
Other Debt Service - Principal		7439	33,485,005.58	36,830,544.00	10.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			54,869,440.30	57,766,593.00	5.3%
TOTAL, EXPENDITURES			54,869,440.30	57,766,593.00	5.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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	12,236,120.36	0.00	-100.0%
(c) TOTAL, SOURCES			12,236,120.36	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)			12,236,120.36	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	403,664.60	433,777.00	7.5%
4) Other Local Revenue		8600-8799	56,596,285.91	43,063,860.00	-23.9%
5) TOTAL, REVENUES			56,999,950.51	43,497,637.00	-23.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	54,869,440.30	57,766,593.00	5.3%
10) TOTAL, EXPENDITURES			54,869,440.30	57,766,593.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,130,510.21	(14,268,956.00)	-769.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	12,236,120.36	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			12,236,120.36	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,366,630.57	(14,268,956.00)	-199.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	274,106,864.36	288,473,494.93	5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			274,106,864.36	288,473,494.93	5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			274,106,864.36	288,473,494.93	5.2%
2) Ending Balance, June 30 (E + F1e)			288,473,494.93	274,204,538.93	-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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	288,473,494.93	274,204,538.93	-4.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	201,370,552.73	204,456,573.00	1.5%
5) TOTAL, REVENUES			201,370,552.73	204,456,573.00	1.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,609,977.61	1,619,362.00	0.6%
3) Employee Benefits		3000-3999	833,011.86	913,446.00	9.7%
4) Books and Supplies		4000-4999	23.06	8,617.00	37267.7%
5) Services and Other Operating Expenses		5000-5999	179,338,298.85	200,826,965.00	12.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			181,781,311.38	203,368,390.00	11.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,589,241.35	1,088,183.00	-94.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,000,000.00	(2,000,000.00)	-133.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			25,589,241.35	(911,817.00)	-103.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	40,824,473.72	66,413,715.07	62.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,824,473.72	66,413,715.07	62.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			40,824,473.72	66,413,715.07	62.7%
2) Ending Net Position, June 30 (E + F1e)			66,413,715.07	65,501,898.07	-1.4%
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	66,413,715.07	65,501,898.07	-1.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	122,900,045.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,063,784.73		
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	707,949.91		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	465,428.26		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	2,863,183.78		
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			130,000,392.11		
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	62,880,107.29		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	706,569.75		
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			63,586,677.04		
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)			66,413,715.07		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,459,134.50	1,577,510.00	8.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	188,209,389.34	176,271,832.00	-6.3%
All Other Fees and Contracts		8689	4,957,460.63	4,199,488.00	-15.3%
Other Local Revenue					
All Other Local Revenue		8699	6,744,568.26	22,407,743.00	232.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			201,370,552.73	204,456,573.00	1.5%
TOTAL, REVENUES			201,370,552.73	204,456,573.00	1.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	6,198.00	New
Classified Supervisors' and Administrators' Salaries		2300	556,236.00	568,034.00	2.1%
Clerical, Technical and Office Salaries		2400	1,053,741.61	1,045,130.00	-0.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,609,977.61	1,619,362.00	0.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	298,232.51	342,159.00	14.7%
OASDI/Medicare/Alternative		3301-3302	114,987.91	115,478.00	0.4%
Health and Welfare Benefits		3401-3402	277,641.42	308,548.00	11.1%
Unemployment Insurance		3501-3502	894.83	861.00	-3.8%
Workers' Compensation		3601-3602	18,498.46	17,391.00	-6.0%
OPEB, Allocated		3701-3702	118,992.58	123,854.00	4.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,764.15	5,155.00	36.9%
TOTAL, EMPLOYEE BENEFITS			833,011.86	913,446.00	9.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	23.06	8,617.00	37267.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			23.06	8,617.00	37267.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	40,000.00	New
Travel and Conferences		5200	39.01	22,888.00	58572.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	4,251,141.66	5,442,919.00	28.0%
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 - Interfund		5750	52,504.81	76,964.00	46.6%
Professional/Consulting Services and Operating Expenditures		5800	175,024,823.26	195,227,243.00	11.5%
Communications		5900	9,790.11	16,951.00	73.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			179,338,298.85	200,826,965.00	12.0%
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%
TOTAL, EXPENSES			181,781,311.38	203,368,390.00	11.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	8,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			8,000,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	2,000,000.00	2,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	2,000,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from 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)			6,000,000.00	(2,000,000.00)	-133.3%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	201,370,552.73	204,456,573.00	1.5%
5) TOTAL, REVENUES			201,370,552.73	204,456,573.00	1.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		181,781,311.38	203,368,390.00	11.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			181,781,311.38	203,368,390.00	11.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			19,589,241.35	1,088,183.00	-94.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,000,000.00	(2,000,000.00)	-133.3%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			25,589,241.35	(911,817.00)	-103.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	40,824,473.72	66,413,715.07	62.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,824,473.72	66,413,715.07	62.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			40,824,473.72	66,413,715.07	62.7%
2) Ending Net Position, June 30 (E + F1e)			66,413,715.07	65,501,898.07	-1.4%
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	66,413,715.07	65,501,898.07	-1.4%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
	Total, Restricted Net Position	0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,123,667.34	2,158,039.00	-80.6%
5) TOTAL, REVENUES			11,123,667.34	2,158,039.00	-80.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	52,833.35	100,000.00	89.3%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			52,833.35	100,000.00	89.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,070,833.99	2,058,039.00	-81.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,500,000.00	3,500,000.00	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)			14,570,833.99	5,558,039.00	-61.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	54,854,090.64	69,424,924.63	26.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,854,090.64	69,424,924.63	26.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			54,854,090.64	69,424,924.63	26.6%
2) Ending Net Position, June 30 (E + F1e)			69,424,924.63	74,982,963.63	8.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	69,424,924.63	74,982,963.63	8.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	69,424,924.63		
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		9400			
10) TOTAL, ASSETS			69,424,924.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			69,424,924.63		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	11,123,667.34	2,158,039.00	-80.6%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,123,667.34	2,158,039.00	-80.6%
TOTAL, REVENUES			11,123,667.34	2,158,039.00	-80.6%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	52,833.35	100,000.00	89.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			52,833.35	100,000.00	89.3%
TOTAL, EXPENSES			52,833.35	100,000.00	89.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,500,000.00	3,500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,500,000.00	3,500,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			3,500,000.00	3,500,000.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,123,667.34	2,158,039.00	-80.6%
5) TOTAL, REVENUES			11,123,667.34	2,158,039.00	-80.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		52,833.35	100,000.00	89.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			52,833.35	100,000.00	89.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,070,833.99	2,058,039.00	-81.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,500,000.00	3,500,000.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			14,570,833.99	5,558,039.00	-61.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	54,854,090.64	69,424,924.63	26.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,854,090.64	69,424,924.63	26.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			54,854,090.64	69,424,924.63	26.6%
2) Ending Net Position, June 30 (E + F1e)			69,424,924.63	74,982,963.63	8.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	69,424,924.63	74,982,963.63	8.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	69,424,924.63	74,982,963.63
Total, Restricted Net Position		<u>69,424,924.63</u>	<u>74,982,963.63</u>

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)	66,903.50	66,903.50	66,903.50	66,564.49	66,564.49	66,564.49
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)	66,903.50	66,903.50	66,903.50	66,564.49	66,564.49	66,564.49
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	66,903.50	66,903.50	66,903.50	66,564.49	66,564.49	66,564.49
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2020-21 Unaudited Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools	27.48	27.48	27.48	34.21	34.21	34.21
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	27.48	27.48	27.48	34.21	34.21	34.21
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	27.48	27.48	27.48	34.21	34.21	34.21
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2020-21 Unaudited Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	66,411,797.26		66,411,797.26			66,411,797.26
Work in Progress	146,303,628.09	2.00	146,303,630.09	90,868,665.00	63,034,686.00	174,137,609.09
Total capital assets not being depreciated	212,715,425.35	2.00	212,715,427.35	90,868,665.00	63,034,686.00	240,549,406.35
Capital assets being depreciated:						
Land Improvements	99,542,837.35		99,542,837.35	9,294,595.00		108,837,432.35
Buildings	1,034,518,751.33		1,034,518,751.33	53,514,350.00	1,605,387.00	1,086,427,714.33
Equipment	40,884,401.89		40,884,401.89	1,159,626.00		42,044,027.89
Total capital assets being depreciated	1,174,945,990.57	0.00	1,174,945,990.57	63,968,571.00	1,605,387.00	1,237,309,174.57
Accumulated Depreciation for:						
Land Improvements	(53,436,879.93)		(53,436,879.93)	(4,568,387.00)		(58,005,266.93)
Buildings	(392,478,551.61)		(392,478,551.61)	(26,938,760.00)	(1,601,593.00)	(417,815,718.61)
Equipment	(28,411,778.90)	(152,680.00)	(28,564,458.90)	(2,446,564.00)		(31,011,022.90)
Total accumulated depreciation	(474,327,210.44)	(152,680.00)	(474,479,890.44)	(33,953,711.00)	(1,601,593.00)	(506,832,008.44)
Total capital assets being depreciated, net	700,618,780.13	(152,680.00)	700,466,100.13	30,014,860.00	3,794.00	730,477,166.13
Governmental activity capital assets, net	913,334,205.48	(152,678.00)	913,181,527.48	120,883,525.00	63,038,480.00	971,026,572.48
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
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.

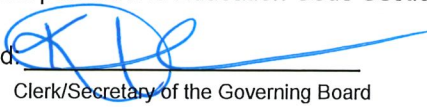
Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.69%
	CEA Deficiency Amount Applicable to districts not 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	\$516,280,574.76
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$516,280,574.76
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	3.26%

1/15/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 08, 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: Sep 08, 2021

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

For County Office of Education:

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E-mail Address

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	444,220,632.82	301	3,583,777.71	303	440,636,855.11	305	10,681,693.85		307	429,955,161.26	309
2000 - Classified Salaries	148,682,786.91	311	4,760,419.50	313	143,922,367.41	315	6,818,214.22		317	137,104,153.19	319
3000 - Employee Benefits	302,524,327.00	321	44,952,497.96	323	257,571,829.04	325	7,202,430.14		327	250,369,398.90	329
4000 - Books, Supplies Equip Replace. (6500)	77,060,111.18	331	236,847.29	333	76,823,263.89	335	5,517,385.16		337	71,305,878.73	339
5000 - Services. . . & 7300 - Indirect Costs	77,270,652.04	341	1,161,930.36	343	76,108,721.68	345	6,407,525.78		347	69,701,195.90	349
TOTAL					995,063,037.13	365			TOTAL	958,435,787.98	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.			55.69%
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)	55.69%
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).	958,435,787.98
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	765,164,087.00		765,164,087.00	262,615,000.00	191,527,031.00	836,252,056.00	42,055,544.00
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	92,686,639.00	6,401,373.00	99,088,012.00	30,737,772.00	872,538.00	128,953,246.00	19,489,650.00
Net Pension Liability	906,727,000.00	35,476,000.00	942,203,000.00			942,203,000.00	
Total/Net OPEB Liability	975,305,763.00	43,884,856.00	1,019,190,619.00			1,019,190,619.00	
Compensated Absences Payable	4,534,280.00		4,534,280.00	755,831.00		5,290,111.00	
Governmental activities long-term liabilities	2,744,417,769.00	85,762,229.00	2,830,179,998.00	294,108,603.00	192,399,569.00	2,931,889,032.00	61,545,194.00
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	1,070,252,197.94
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	166,911,022.40
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	1,610,831.12
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,983,427.19
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	1,090,639.12
5. Interfund Transfers Out	All	9300	7600-7629	16,308,418.76
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	6,100,497.38
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				27,093,813.57
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	4,634,128.81
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				880,881,490.78

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)		66,903.50
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,166.45
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.)	894,078,013.06	13,356.69
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)	894,078,013.06	13,356.69
B. Required effort (Line A.2 times 90%)	804,670,211.75	12,021.02
C. Current year expenditures (Line I.E and Line II.B)	880,881,490.78	13,166.45
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)	497,715,776.30		497,715,776.30			516,280,574.76
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	66,903.50		66,903.50			66,903.50
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)	66,903.50		66,903.50	66,564.49		66,564.49
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)			66,903.50			66,564.49
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)	524,350.94		524,350.94	545,489.00		545,489.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	351,478.56		351,478.56	305,096.00		305,096.00
4. Secured Roll Taxes (Object 8041)	64,130,566.51		64,130,566.51	61,216,971.00		61,216,971.00
5. Unsecured Roll Taxes (Object 8042)	3,703,797.20		3,703,797.20	2,702,637.00		2,702,637.00
6. Prior Years' Taxes (Object 8043)	128,764.29		128,764.29	227,900.00		227,900.00
7. Supplemental Taxes (Object 8044)	1,646,860.01		1,646,860.01	2,023,608.00		2,023,608.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,954,139.20)		(1,954,139.20)	(1,728,390.00)		(1,728,390.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	18,309.79		18,309.79	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	1,197.59		1,197.59	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	9,947,946.79		9,947,946.79	8,477,557.00		8,477,557.00
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)	78,499,132.48	0.00	78,499,132.48	73,770,868.00	0.00	73,770,868.00
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)	78,499,132.48	0.00	78,499,132.48	73,770,868.00	0.00	73,770,868.00

	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)			8,642,090.00			9,285,584.00		
OTHER EXCLUSIONS								
20. Americans with Disabilities Act								
21. Unreimbursed Court Mandated Desegregation Costs								
22. Other Unfunded Court-ordered or Federal Mandates								
23. TOTAL EXCLUSIONS (Lines C19 through C22)			8,642,090.00			9,285,584.00		
STATE AID RECEIVED (Funds 01, 09, and 62)								
24. LCFF - CY (objects 8011 and 8012)	706,620,027.86		706,620,027.86	746,617,810.00		746,617,810.00		
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	33,517.29		33,517.29	0.00		0.00		
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	706,653,545.15	0.00	706,653,545.15	746,617,810.00	0.00	746,617,810.00		
DATA FOR INTEREST CALCULATION								
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	1,140,425,580.53		1,140,425,580.53	1,229,604,388.00		1,229,604,388.00		
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	2,912,000.97		2,912,000.97	2,000,000.00		2,000,000.00		
D. APPROPRIATIONS LIMIT CALCULATIONS			2020-21 Actual			2021-22 Budget		
PRELIMINARY APPROPRIATIONS LIMIT								
1. Revised Prior Year Program Limit (Lines A1 plus A6)			497,715,776.30			516,280,574.76		
2. Inflation Adjustment			1.0373			1.0573		
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0000			0.9949		
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			516,280,574.76			543,079,548.09		
APPROPRIATIONS SUBJECT TO THE LIMIT								
5. Local Revenues Excluding Interest (Line C18)			78,499,132.48			73,770,868.00		
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)			8,028,420.00			7,987,738.80		
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			446,423,532.28			478,594,264.09		
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			446,423,532.28			478,594,264.09		
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])			1,343,786.43			899,907.39		
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			79,842,918.91			74,670,775.39		
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)			445,079,745.85			477,694,356.70		
9. Total Appropriations Subject to the Limit								
a. Local Revenues (Line D7b)			79,842,918.91					
b. State Subventions (Line D8)			445,079,745.85					
c. Less: Excluded Appropriations (Line C23)			8,642,090.00					
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			516,280,574.76					

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Keely Bosler, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814						
SUMMARY		2020-21 Actual		2021-22 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			516,280,574.76			543,079,548.09
12. Appropriations Subject to the Limit (Line D9d)			516,280,574.76			

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

Kim Kelstrom
Gann Contact Person

559-457-3907
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 31,159,276.31
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 821,806,650.14

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.79%

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)	24,727,116.99
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	8,752,777.41
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	141,000.00
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)	4,027,989.55
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)	4,608.37
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)	37,653,492.32
9. Carry-Forward Adjustment (Part IV, Line F)	(3,710,758.51)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	33,942,733.81

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	630,659,645.19
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	130,564,039.01
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	91,546,080.56
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	18,177,006.92
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,858,646.45
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	1,601,505.46
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	8,018,308.31
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)	1,511,970.72
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)	2,278,911.61
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)	102,251,418.14
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)	116,984.63
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)	890,470.88
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,185,017.05
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	17,700,528.44
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	25,616,745.12
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)	1,039,977,278.49

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) 3.62%

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) 3.26%

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>37,653,492.32</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>442,835.77</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 (4.02%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.02%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.02%) times Part III, Line B19); zero if positive	<u>(3,710,758.51)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(3,710,758.51)</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>3.26%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,855,379.26) is applied to the current year calculation and the remainder (\$-1,855,379.25) is deferred to one or more future years:	<u>3.44%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,236,919.50) is applied to the current year calculation and the remainder (\$-2,473,839.01) is deferred to one or more future years:	<u>3.50%</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>(3,710,758.51)</u>

Approved indirect cost rate: 4.02%
Highest rate used in any program: 4.02%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	49,562,902.27	1,992,428.67	4.02%
01	3060	327,705.68	12,168.71	3.71%
01	3061	102,932.32	4,137.88	4.02%
01	3182	2,408,708.26	96,830.07	4.02%
01	3210	6,138,088.41	246,751.15	4.02%
01	3215	3,066.00	123.25	4.02%
01	3310	12,153,595.46	488,574.54	4.02%
01	3311	18,811.80	756.23	4.02%
01	3312	1,104,173.46	44,387.77	4.02%
01	3315	286,925.59	11,534.41	4.02%
01	3318	50,634.49	2,035.51	4.02%
01	3326	6,416.40	257.94	4.02%
01	3327	531,022.20	21,347.09	4.02%
01	3345	2,222.65	89.35	4.02%
01	3385	81,824.65	3,289.35	4.02%
01	3395	14,619.91	587.72	4.02%
01	3550	789,314.81	31,730.45	4.02%
01	4035	5,142,286.62	206,719.92	4.02%
01	4124	913,965.62	36,741.40	4.02%
01	4128	4,528.26	182.18	4.02%
01	4201	69,010.65	2,774.23	4.02%
01	4203	1,579,356.72	63,490.14	4.02%
01	4510	69,133.99	2,779.19	4.02%
01	5810	2,897,863.00	46,529.29	1.61%
01	6010	4,008,189.98	161,129.23	4.02%
01	6230	9,063.74	364.36	4.02%
01	6385	164,664.11	6,619.50	4.02%
01	6386	1,211.25	48.69	4.02%
01	6387	630,122.57	25,330.93	4.02%
01	6388	1,159,670.27	46,618.75	4.02%
01	6500	104,075,340.57	4,183,828.69	4.02%
01	6510	1,533,997.69	61,666.71	4.02%
01	6512	2,864,656.73	115,159.20	4.02%
01	6515	44,501.06	1,788.94	4.02%
01	6520	204,489.75	8,220.25	4.02%
01	7085	624,203.53	25,092.98	4.02%
01	7220	396,927.80	15,956.48	4.02%
01	7311	31,956.28	1,284.64	4.02%
01	7420	6,382,610.09	256,580.91	4.02%
01	7422	13,573,210.15	545,643.05	4.02%
01	7425	3,724,124.55	149,709.81	4.02%
01	7510	741,028.62	29,789.35	4.02%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	8150	24,510,755.06	985,008.37	4.02%
01	9010	4,821,207.16	66,406.81	1.38%
11	3555	48,502.89	1,949.82	4.02%
11	5810	80,046.85	3,217.88	4.02%
11	6391	4,906,962.95	197,446.90	4.02%
12	5025	876,865.03	35,249.97	4.02%
12	5035	338,280.14	13,598.86	4.02%
12	6052	38,454.14	1,545.86	4.02%
12	6105	15,523,116.21	624,029.27	4.02%
12	6128	461,574.65	18,555.30	4.02%
12	9010	86,373.92	3,472.24	4.02%
13	5310	32,400,773.51	1,302,511.10	4.02%
13	5320	12,102.40	479.51	3.96%
13	5370	113,609.44	4,567.08	4.02%
13	7027	2,413,417.37	97,019.38	4.02%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	11,622,226.56		4,994,353.88	16,616,580.44
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)		11,622,226.56	0.00	4,994,353.88	16,616,580.44
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	8,063,910.91			8,063,910.91
2. Classified Salaries	2000-2999	52,261.22			52,261.22
3. Employee Benefits	3000-3999	3,423,174.93			3,423,174.93
4. Books and Supplies	4000-4999	0.00		3,155,586.52	3,155,586.52
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	82,879.50			82,879.50
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				
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)		11,622,226.56	0.00	3,155,586.52	14,777,813.08
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	1,838,767.36	1,838,767.36
D. COMMENTS:					

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

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

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	4,103,629.44	1,815,634.54	5,919,263.98	253,975.98	6,173,239.96	
1110	Regular Education, K-12	674,488,731.90	100,997,297.27	775,486,029.17	33,273,533.35	808,759,562.52	
3100	Alternative Schools	207,451.61	556,407.24	763,858.85	32,774.65	796,633.50	
3200	Continuation Schools	5,248,682.90	690,181.76	5,938,864.66	254,816.98	6,193,681.64	
3300	Independent Study Centers	6,464,370.51	498,165.54	6,962,536.05	298,739.33	7,261,275.38	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	5,004,996.35	1,133,887.13	6,138,883.48	263,399.13	6,402,282.61	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	7,715,870.11	130,771.18	7,846,641.29	336,673.35	8,183,314.64	
4110	Regular Education, Adult	1,066,293.15	1,208,240.04	2,274,533.19	97,592.67	2,372,125.86	
4610	Adult Independent Study Centers	4,338.22	0.00	4,338.22	186.14	4,524.36	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	47,919.62	0.00	47,919.62	2,056.07	49,975.69	
4760	Bilingual	12,340,479.00	286,882.31	12,627,361.31	541,798.19	13,169,159.50	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	153,491,258.94	12,705,676.45	166,196,935.39	7,130,959.25	173,327,894.64	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	5,033,826.11	57,907.10	5,091,733.21	218,469.38	5,310,202.59	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	882,292.70	0.00	882,292.70	37,856.25	920,148.95	
8500	Child Care and Development Services	1,100,384.33	385,433.90	1,485,818.23	63,751.53	1,549,569.76	
Other Costs							
----	Food Services					5,060,479.26	
----	Enterprise					1,601,505.46	
----	Facilities Acquisition & Construction					1,034,879.60	
----	Other Outgo					18,956,440.45	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		2,700,535.53	2,700,535.53	2,728,409.19	5,428,944.72	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(2,303,643.17)	(2,303,643.17)	
----	Total General Fund and Charter Schools Funds Expenditures	877,200,524.89	123,167,019.99	1,000,367,544.88	43,231,348.27	1,070,252,197.92	

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	2,104,171.05	1,132,030.96	681,693.74	0.00	185,733.69	0.00	0.00			0.00	0.00	4,103,629.44
1110	Regular Education, K-12	490,600,109.28	24,855,396.20	22,914,047.76	58,908,233.06	44,775,046.70	1,000,496.40	19,176,884.78			12,258,517.72	0.00	674,488,731.90
3100	Alternative Schools	0.00	207,451.61	0.00	0.00	0.00	0.00	0.00			0.00	0.00	207,451.61
3200	Continuation Schools	3,884,073.74	0.00	2,512.35	1,047,972.39	314,124.42	0.00	0.00			0.00	0.00	5,248,682.90
3300	Independent Study Centers	4,235,675.71	0.00	3,985.28	1,187,026.34	916,090.18	0.00	0.00			0.00	121,593.00	6,464,370.51
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	2,981,841.30	3,904.56	7,307.35	997,551.17	1,014,391.97	0.00	0.00			0.00	0.00	5,004,996.35
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	4,204,258.36	2,210,533.28	0.00	0.00	1,301,078.47	0.00	0.00			0.00	0.00	7,715,870.11
4110	Regular Education, Adult	759,992.08	11,987.89	4,305.90	247,348.58	4,309.61	0.00	0.00			38,349.09	0.00	1,066,293.15
4610	Adult Independent Study Centers	0.00	0.00	0.00	4,338.22	0.00	0.00	0.00			0.00	0.00	4,338.22
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	34,100.94	4,524.01	0.00	9,294.67	0.00	0.00	0.00			0.00	0.00	47,919.62
4760	Bilingual	6,376,198.17	1,085,200.14	2,832,672.38	1,441.48	2,044,966.83	0.00	0.00			0.00	0.00	12,340,479.00
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	118,974,321.37	8,640,309.62	322,204.25	773,136.46	21,464,337.51	3,165,924.09	0.00			151,025.64	0.00	153,491,258.94
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	4,498,311.76	2,331.28	0.00	374,941.74	157,950.45	0.00	290.88	0.00	0.00	0.00	0.00	5,033,826.11
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		87,495.30	0.00	0.00	0.00	0.00		794,797.40	0.00	0.00	0.00	882,292.70
8500	Child Care and Development Services	36,535.28	0.00	0.00	0.00	0.00	0.00		1,063,849.05	0.00	0.00	0.00	1,100,384.33
Total Direct Charged Costs		638,689,589.04	38,241,164.85	26,768,729.01	63,551,284.11	72,178,029.83	4,166,420.49	19,177,175.66	1,858,646.45	0.00	12,447,892.45	121,593.00	877,200,524.89

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	125,549.82	1,690,084.72	0.00	1,815,634.54
1110	Regular Education, K-12	12,837,345.39	80,688,483.27	7,471,468.61	100,997,297.27
3100	Alternative Schools	0.00	556,407.24	0.00	556,407.24
3200	Continuation Schools	115,814.20	574,367.56	0.00	690,181.76
3300	Independent Study Centers	289,535.50	208,630.04	0.00	498,165.54
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	347,442.60	786,444.53	0.00	1,133,887.13
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	130,771.18	0.00	0.00	130,771.18
4110	Regular Education, Adult	0.00	1,208,240.04	0.00	1,208,240.04
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	286,882.31	0.00	0.00	286,882.31
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	4,128,398.34	7,955,335.45	621,942.66	12,705,676.45
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	57,907.10	0.00	0.00	57,907.10
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.	152,675.35	232,758.55	0.00	385,433.90
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	182,098.86	253,984.39	0.00	436,083.25
--	Cafeteria (Funds 13 and 61)		2,264,452.28		2,264,452.28
Total Allocated Support Costs		18,654,420.65	96,419,188.07	8,093,411.27	123,167,019.99

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)	8,018,308.31
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	141,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	26,286,693.46
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	11,088,989.69
5	Total Central Administration Costs in General Fund and Charter Schools Funds	45,534,991.46
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	877,200,524.89
2	Total Allocated Costs (from Form PCR, Column 2, Total)	123,167,019.99
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	1,000,367,544.88
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	7,185,017.05
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	17,834,461.77
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	35,869,361.27
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	60,888,840.09
D. Total Direct Charged and Allocated Costs (B3 + C5)		1,061,256,384.97
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.29%

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)	5,060,479.26				5,060,479.26
Enterprise (Objects 1000-5999, 6400, and 6500)		1,601,505.46			1,601,505.46
Facilities Acquisition & Construction (Objects 1000-6500)			1,034,879.60		1,034,879.60
Other Outgo (Objects 1000-7999)				18,956,440.45	18,956,440.45
Total Other Costs	5,060,479.26	1,601,505.46	1,034,879.60	18,956,440.45	26,653,304.77

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	2,173,743.86	1,765,746.61	4,789.76	14,710,140.41	96,419,188.08	0.00	8,093,411.27
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	1.15	5.00			93.16		
1110 Regular Education, K-12	24.10	79.96	0.10	183.71	4,447.67		14,656.00
3100 Alternative Schools					30.67		
3200 Continuation Schools				2.00	31.66		
3300 Independent Study Centers				5.00	11.50		
3400 Opportunity Schools							
3550 Community Day Schools				6.00	43.35		
3700 Specialized Secondary Programs							
3800 Career Technical Education	4.00						
4110 Regular Education, Adult					66.60		
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual		15.42		0.27			
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	27.00			56.05	438.51		1,220.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational				1.00			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services	4.67				12.83		
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	5.57				14.00		
-- Cafeteria (Funds 13 & 61)					124.82		
C. Total Allocation Factors	66.49	100.38	0.10	254.03	5,314.77	0.00	15,876.00

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									8,867
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	446,774.61	2,683,647.61	0.00	1,702,976.58	1,976,427.19	54,916,789.48		61,726,615.47
2000-2999	Classified Salaries	1,477,461.63	0.00	0.00	323,223.53	901,239.27	23,237,065.41		25,938,989.84
3000-3999	Employee Benefits	1,060,181.75	1,164,701.52	0.00	1,109,805.65	1,817,961.01	45,264,574.63		50,417,224.56
4000-4999	Books and Supplies	86,471.86	0.00	0.00	16,813.21	70,789.29	1,772,025.98		1,946,100.34
5000-5999	Services and Other Operating Expenditures	3,294,096.47	24,739.35	0.00	59,103.26	103,221.06	9,981,168.59		13,462,328.73
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	6,364,986.32	3,873,088.48	0.00	3,211,922.23	4,869,637.82	135,171,624.09	0.00	153,491,258.94
7310	Transfers of Indirect Costs	4,298,987.89	0.00	0.00	98,635.46	11,623.76	519,743.77		4,928,990.88
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	12,705,676.40							12,705,676.40
	Total Indirect Costs and PCR Allocations	17,004,664.29	0.00	0.00	98,635.46	11,623.76	519,743.77	0.00	17,634,667.28
	TOTAL COSTS	23,369,650.61	3,873,088.48	0.00	3,310,557.69	4,881,261.58	135,691,367.86	0.00	171,125,926.22
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	28,000.00	15,212.81	0.00	4,296.10	250,064.64	1,839,626.26		2,137,199.81
2000-2999	Classified Salaries	89,080.20	0.00	0.00	72,806.02	188,613.43	6,267,853.21		6,618,352.86
3000-3999	Employee Benefits	63,643.04	2,855.36	0.00	75,636.49	336,950.42	6,046,020.58		6,525,105.89
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	24,343.33	480,658.57		505,001.90
5000-5999	Services and Other Operating Expenditures	228,592.72	141.54	0.00	725.27	4,208.38	368,093.02		601,760.93
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	409,315.96	18,209.71	0.00	153,463.88	804,180.20	15,002,251.64	0.00	16,387,421.39
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	11,623.76	511,523.52		523,147.28
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	11,623.76	511,523.52	0.00	523,147.28
	TOTAL BEFORE OBJECT 8980	409,315.96	18,209.71	0.00	153,463.88	815,803.96	15,513,775.16	0.00	16,910,568.67
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								16,910,568.67

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	418,774.61	2,668,434.80	0.00	1,698,680.48	1,726,362.55	53,077,163.22		59,589,415.66
2000-2999	Classified Salaries	1,388,381.43	0.00	0.00	250,417.51	712,625.84	16,969,212.20		19,320,636.98
3000-3999	Employee Benefits	996,538.71	1,161,846.16	0.00	1,034,169.16	1,481,010.59	39,218,554.05		43,892,118.67
4000-4999	Books and Supplies	86,471.86	0.00	0.00	16,813.21	46,445.96	1,291,367.41		1,441,098.44
5000-5999	Services and Other Operating Expenditures	3,065,503.75	24,597.81	0.00	58,377.99	99,012.68	9,613,075.57		12,860,567.80
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	5,955,670.36	3,854,878.77	0.00	3,058,458.35	4,065,457.62	120,169,372.45	0.00	137,103,837.55
7310	Transfers of Indirect Costs	4,298,987.89	0.00	0.00	98,635.46	0.00	8,220.25		4,405,843.60
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	12,705,676.40							12,705,676.40
	Total Indirect Costs and PCR Allocations	17,004,664.29	0.00	0.00	98,635.46	0.00	8,220.25	0.00	17,111,520.00
	TOTAL BEFORE OBJECT 8980	22,960,334.65	3,854,878.77	0.00	3,157,093.81	4,065,457.62	120,177,592.70	0.00	154,215,357.55
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								154,215,357.55
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	10,500.00	75,600.00	0.00	538,472.84	107,747.25	4,197,177.55		4,929,497.64
2000-2999	Classified Salaries	302,789.67	0.00	0.00	85,487.52	90,606.25	2,632,861.38		3,111,744.82
3000-3999	Employee Benefits	138,946.55	13,001.88	0.00	262,183.29	22,831.55	1,086,324.22		1,523,287.49
4000-4999	Books and Supplies	19,733.91	0.00	0.00	4,120.00	0.00	187,842.18		211,696.09
5000-5999	Services and Other Operating Expenditures	2,758,264.88	585.90	0.00	27,880.05	1,546.32	75,044.52		2,863,321.67
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	3,230,235.01	89,187.78	0.00	918,143.70	222,731.37	8,179,249.85	0.00	12,639,547.71
7310	Transfers of Indirect Costs	0.00	0.00	0.00	31,890.46	0.00	0.00		31,890.46
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	31,890.46	0.00	0.00	0.00	31,890.46
	TOTAL BEFORE OBJECT 8980	3,230,235.01	89,187.78	0.00	950,034.16	222,731.37	8,179,249.85	0.00	12,671,438.17
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)								69,173,407.43
	TOTAL COSTS								81,844,845.60

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

2019-20 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section		
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)		
<hr/> <hr/> <hr/>		
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)		
<hr/> <hr/> <hr/>		
4. Enter any other adjustments, not included in Line 1 (explain below)		
<hr/> <hr/> <hr/>		
5. 2019-20 Expenditures, Adjusted for 2020-21 MOE Calculation (Sum lines 1 through 4)	0.00	0.00
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet	_____	
2. Enter any adjustments not included in Line C1 (explain below)	_____	
<hr/> <hr/> <hr/>		
3. 2019-20 Unduplicated Pupil Count, Adjusted for 2020-21 MOE Calculation (Line C1 plus Line C2)	0.00	

SELPA: Fresno Unified (BQ)

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.

Unaudited Actuals
 Special Education Maintenance of Effort
 2020-21 Actual vs. Actual Comparison Year
 LEA Maintenance of Effort Calculation (LMC-A)

Fresno Unified
 Fresno County

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5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

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

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

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

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

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

If (b) is greater than (a).
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) _____ (c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative) _____ 0.00 (d)

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

If (b) is less than (a).
Enter portion used to reduce MOE requirement _____

Unaudited Actuals
 Special Education Maintenance of Effort
 2020-21 Actual vs. Actual Comparison Year
 LEA Maintenance of Effort Calculation (LMC-A)

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

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

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SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures (LE-CY Worksheet) FY 2020-21	Actual Expenditures Comparison Year FY 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	171,125,926.22		
b. Less: Expenditures paid from federal sources	16,910,568.67		
c. Expenditures paid from state and local sources	154,215,357.55	151,683,320.27	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		151,683,320.27	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	154,215,357.55	151,683,320.27	2,532,037.28

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 FY 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	171,125,926.22		
b. Less: Expenditures paid from federal sources	16,910,568.67		
c. Expenditures paid from state and local sources	154,215,357.55	151,683,320.27	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	

Unaudited Actuals
 Special Education Maintenance of Effort
 2020-21 Actual vs. Actual Comparison Year
 LEA Maintenance of Effort Calculation (LMC-A)

Fresno Unified
 Fresno County

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 Report SEMA

SELPA:	Fresno Unified (BQ)			
	calculation		151,683,320.27	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	154,215,357.55	151,683,320.27	
	d. Special education unduplicated pupil count	8,867	8,352	
	e. Per capita state and local expenditures (A2c/A2d)	17,392.06	18,161.32	(769.26)

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: Fresno Unified (BQ)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2020-21	Comparison Year FY 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	81,844,845.60	86,101,368.56	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>86,101,368.56</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>81,844,845.60</u>	<u>86,101,368.56</u>	<u>(4,256,522.96)</u>

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

	Actual FY 2020-21	Comparison Year FY 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	81,844,845.60	86,101,368.56	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		<u>86,101,368.56</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>81,844,845.60</u>	<u>86,101,368.56</u>	
b. Special education unduplicated pupil count	<u>8,867</u>	<u>8,352</u>	
c. Per capita local expenditures (B2a/B2b)	<u>9,230.27</u>	<u>10,309.07</u>	<u>(1,078.80)</u>

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

Unaudited Actuals
Special Education Maintenance of Effort
2020-21 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

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Report SEMA

Fresno Unified
Fresno County

SELPA: Fresno Unified (BQ)

Kim Kelstrom
Contact Name

559-457-3907
Telephone Number

Executive Officer, Fiscal Services
Title

Kim.Kelstrom@fresnounified.org
Email Address

SELPA: Fresno Unified (BQ)

Object Code	Description	Fresno Unified (BQ00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

SELPA: Fresno Unified (BQ)

Object Code	Description	Fresno Unified (BQ00)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)			0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									8,867
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	3,139,188.00	0.00	0.00	0.00	0.00	62,844,750.00		65,983,938.00
2000-2999	Classified Salaries	1,564,058.00	0.00	0.00	0.00	0.00	25,869,231.00		27,433,289.00
3000-3999	Employee Benefits	2,239,350.00	0.00	0.00	0.00	0.00	53,871,559.00		56,110,909.00
4000-4999	Books and Supplies	71,172.00	0.00	0.00	0.00	0.00	1,377,435.00		1,448,607.00
5000-5999	Services and Other Operating Expenditures	11,458,889.00	0.00	0.00	0.00	0.00	8,796,336.00		20,255,225.00
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	18,472,657.00	0.00	0.00	0.00	0.00	152,759,311.00	0.00	171,231,968.00
7310	Transfers of Indirect Costs	5,280,718.00	0.00	0.00	0.00	0.00	696,319.00		5,977,037.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	5,280,718.00	0.00	0.00	0.00	0.00	696,319.00	0.00	5,977,037.00
	TOTAL COSTS	23,753,375.00	0.00	0.00	0.00	0.00	153,455,630.00	0.00	177,209,005.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	3,130,548.00	0.00	0.00	0.00	0.00	61,108,725.00		64,239,273.00
2000-2999	Classified Salaries	1,483,653.00	0.00	0.00	0.00	0.00	18,901,956.00		20,385,609.00
3000-3999	Employee Benefits	2,175,069.00	0.00	0.00	0.00	0.00	47,952,621.00		50,127,690.00
4000-4999	Books and Supplies	71,172.00	0.00	0.00	0.00	0.00	1,181,472.00		1,252,644.00
5000-5999	Services and Other Operating Expenditures	11,423,371.00	0.00	0.00	0.00	0.00	8,423,781.00		19,847,152.00
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	18,283,813.00	0.00	0.00	0.00	0.00	137,568,555.00	0.00	155,852,368.00
7310	Transfers of Indirect Costs	5,280,718.00	0.00	0.00	0.00	0.00	134,768.00		5,415,486.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	5,280,718.00	0.00	0.00	0.00	0.00	134,768.00	0.00	5,415,486.00
	TOTAL BEFORE OBJECT 8980	23,564,531.00	0.00	0.00	0.00	0.00	137,703,323.00	0.00	161,267,854.00
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								161,267,854.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	2,115,046.00		2,115,046.00	
2000-2999	Classified Salaries	184,954.00	0.00	0.00	0.00	0.00	1,104,344.00		1,289,298.00	
3000-3999	Employee Benefits	116,075.00	0.00	0.00	0.00	0.00	1,110,968.00		1,227,043.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	238,530.00		238,530.00	
5000-5999	Services and Other Operating Expenditures	11,052,638.00	0.00	0.00	0.00	0.00	739,909.00		11,792,547.00	
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	11,353,667.00	0.00	0.00	0.00	0.00	5,308,797.00	0.00	16,662,464.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	39,068.00		39,068.00	
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	39,068.00	0.00	39,068.00	
	TOTAL BEFORE OBJECT 8980	11,353,667.00	0.00	0.00	0.00	0.00	5,347,865.00	0.00	16,701,532.00	
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)									80,793,537.00
	TOTAL COSTS									97,495,069.00

* 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								8,868
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	446,774.61	2,683,647.61	0.00	1,702,976.58	1,976,427.19	54,916,789.48		61,726,615.47
2000-2999	Classified Salaries	1,477,461.63	0.00	0.00	323,223.53	901,239.27	23,237,065.41		25,938,989.84
3000-3999	Employee Benefits	1,060,181.75	1,164,701.52	0.00	1,109,805.65	1,817,961.01	45,264,574.63		50,417,224.56
4000-4999	Books and Supplies	86,471.86	0.00	0.00	16,813.21	70,789.29	1,772,025.98		1,946,100.34
5000-5999	Services and Other Operating Expenditures	3,294,096.47	24,739.35	0.00	59,103.26	103,221.06	9,981,168.59		13,462,328.73
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	6,364,986.32	3,873,088.48	0.00	3,211,922.23	4,869,637.82	135,171,624.09	0.00	153,491,258.94
7310	Transfers of Indirect Costs	4,298,987.89	0.00	0.00	98,635.46	11,623.76	519,743.77		4,928,990.88
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)	12,705,676.40							12,705,676.40
	Total Indirect Costs	4,298,987.89	0.00	0.00	98,635.46	11,623.76	519,743.77	0.00	4,928,990.88
	TOTAL COSTS	10,663,974.21	3,873,088.48	0.00	3,310,557.69	4,881,261.58	135,691,367.86	0.00	158,420,249.82
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	28,000.00	15,212.81	0.00	4,296.10	250,064.64	1,839,626.26		2,137,199.81
2000-2999	Classified Salaries	89,080.20	0.00	0.00	72,806.02	188,613.43	6,267,853.21		6,618,352.86
3000-3999	Employee Benefits	63,643.04	2,855.36	0.00	75,636.49	336,950.42	6,046,020.58		6,525,105.89
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	24,343.33	480,658.57		505,001.90
5000-5999	Services and Other Operating Expenditures	228,592.72	141.54	0.00	725.27	4,208.38	368,093.02		601,760.93
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	409,315.96	18,209.71	0.00	153,463.88	804,180.20	15,002,251.64	0.00	16,387,421.39
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	11,623.76	511,523.52		523,147.28
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	11,623.76	511,523.52	0.00	523,147.28
	TOTAL BEFORE OBJECT 8980	409,315.96	18,209.71	0.00	153,463.88	815,803.96	15,513,775.16	0.00	16,910,568.67
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								16,910,568.67

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	418,774.61	2,668,434.80	0.00	1,698,680.48	1,726,362.55	53,077,163.22		59,589,415.66
2000-2999	Classified Salaries	1,388,381.43	0.00	0.00	250,417.51	712,625.84	16,969,212.20		19,320,636.98
3000-3999	Employee Benefits	996,538.71	1,161,846.16	0.00	1,034,169.16	1,481,010.59	39,218,554.05		43,892,118.67
4000-4999	Books and Supplies	86,471.86	0.00	0.00	16,813.21	46,445.96	1,291,367.41		1,441,098.44
5000-5999	Services and Other Operating Expenditures	3,065,503.75	24,597.81	0.00	58,377.99	99,012.68	9,613,075.57		12,860,567.80
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	5,955,670.36	3,854,878.77	0.00	3,058,458.35	4,065,457.62	120,169,372.45	0.00	137,103,837.55
7310	Transfers of Indirect Costs	4,298,987.89	0.00	0.00	98,635.46	0.00	8,220.25		4,405,843.60
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)	12,705,676.40							12,705,676.40
	Total Indirect Costs	4,298,987.89	0.00	0.00	98,635.46	0.00	8,220.25	0.00	4,405,843.60
	TOTAL BEFORE OBJECT 8980	10,254,658.25	3,854,878.77	0.00	3,157,093.81	4,065,457.62	120,177,592.70	0.00	141,509,681.15
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								141,509,681.15
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	10,500.00	75,600.00	0.00	538,472.84	107,747.25	4,197,177.55		4,929,497.64
2000-2999	Classified Salaries	302,789.67	0.00	0.00	85,487.52	90,606.25	2,632,861.38		3,111,744.82
3000-3999	Employee Benefits	138,946.55	13,001.88	0.00	262,183.29	22,831.55	1,086,324.22		1,523,287.49
4000-4999	Books and Supplies	19,733.91	0.00	0.00	4,120.00	0.00	187,842.18		211,696.09
5000-5999	Services and Other Operating Expenditures	2,758,264.88	585.90	0.00	27,880.05	1,546.32	75,044.52		2,863,321.67
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	3,230,235.01	89,187.78	0.00	918,143.70	222,731.37	8,179,249.85	0.00	12,639,547.71
7310	Transfers of Indirect Costs	0.00	0.00	0.00	31,890.46	0.00	0.00		31,890.46
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	31,890.46	0.00	0.00	0.00	31,890.46
	TOTAL BEFORE OBJECT 8980	3,230,235.01	89,187.78	0.00	950,034.16	222,731.37	8,179,249.85	0.00	12,671,438.17
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)								69,173,407.43
	TOTAL COSTS								81,844,845.60

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

SELPA: Fresno Unified (BQ)

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:

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Special Education Maintenance of Effort
2021-22 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

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- a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

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

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

SELPA: Fresno Unified (BQ)

SECTION 2

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

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

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

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

If (b) is greater than (a).
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) _____ (c)

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SELPA:

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Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u> (d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____

If (b) is less than (a).	
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	
	_____ (e) _____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u> (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: Fresno Unified (BQ)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts (LB-B Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY 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	177,209,005.00		
b. Less: Expenditures paid from federal sources	15,941,151.00		
c. Expenditures paid from state and local sources	161,267,854.00	141,603,020.77	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		141,603,020.77	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	161,267,854.00	141,603,020.77	19,664,833.23

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 FY 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			

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

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expenditures.			
a. Total special education expenditures	<u>177,209,005.00</u>		
b. Less: Expenditures paid from federal sources	<u>15,941,151.00</u>		
c. Expenditures paid from state and local sources	<u>161,267,854.00</u>	<u>141,603,020.77</u>	
Add/Less: Adjustments and/or PCRA required for MOE calculation		<u>0.00</u>	
Comparison year's expenditures, adjusted for MOE calculation		<u>141,603,020.77</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from state and local sources	<u>161,267,854.00</u>	<u>141,603,020.77</u>	
d. Special education unduplicated pupil count	<u>8867</u>	<u>8867</u>	
e. Per capita state and local expenditures (A2c/A2d)	<u>18,187.42</u>	<u>15,969.67</u>	<u>2,217.75</u>

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: Fresno Unified (BQ)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2021-22	Comparison Year FY 2020-21	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	<u>97,495,069.00</u>	<u>81,938,185.22</u>	
Add/Less: Adjustments required for MOE calculation		<u>0.00</u>	
Comparison year's expenditures, adjusted for MOE calculation		<u>81,938,185.22</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from local sources	<u><u>97,495,069.00</u></u>	<u><u>81,938,185.22</u></u>	<u><u>15,556,883.78</u></u>

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

	Budget FY 2021-22	Comparison Year FY 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	<u>97,495,069.00</u>	<u>81,938,185.22</u>	

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

SELPA:

Fresno Unified (BQ)

Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		81,938,185.22	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	97,495,069.00	81,938,185.22	
b. Special education unduplicated pupil count	8,867	8,867	
c. Per capita local expenditures (B2a/B2b)	10,995.27	9,240.80	1,754.47

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.

Kim Kelstrom
Contact Name

559-458-3907
Telephone Number

Executive Officer, Fiscal Services
Title

Kim.Kelstrom@fresnounified.org
Email Address

SELPA: Fresno Unified (BQ)

Object Code	Description	Fresno Unified (BQ00)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

SELPA: Fresno Unified (BQ)

Object Code	Description	Fresno Unified (BQ00)	Adjustments*	Total
BUDGET - Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)			0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(830,329.14)	0.00	(2,277,070.59)				
Other Sources/Uses Detail					6,836,687.67	16,308,418.76		
Fund Reconciliation							12,683,359.95	5,524,925.16
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							11,084.99	9,239.59
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	498.22	0.00	202,614.60	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							143,380.12	1,292,862.74
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	26,603.10	0.00	696,451.50	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							5,871.87	2,883,756.08
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(443,997.16)	1,378,004.49	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,913,586.16	3,929,878.71
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	334,241.39	0.00						
Other Sources/Uses Detail					6,808,418.76	0.00		
Fund Reconciliation							408,418.76	44,298.42
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	36,735.46	0.00						
Other Sources/Uses Detail					0.00	68,986,389.13		
Fund Reconciliation							790,366.54	63,522,599.51
25 CAPITAL FACILITIES FUND								
Expenditure Detail	114,782.27	0.00						
Other Sources/Uses Detail					0.00	28,268.91		
Fund Reconciliation							0.00	102,142.68
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	2,155,646.10	0.00						
Other Sources/Uses Detail					62,177,970.37	0.00		
Fund Reconciliation							62,947,025.20	2,398,393.14
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	(1,446,685.05)						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,286,638.36	240,494.43
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							1,719,591.44	1,719,591.44
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	52,504.81	0.00						
Other Sources/Uses Detail					8,000,000.00	2,000,000.00		
Fund Reconciliation							465,428.26	706,569.75
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,500,000.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	2,721,011.35	(2,721,011.35)	2,277,070.59	(2,277,070.59)	87,323,076.80	87,323,076.80	82,374,751.65	82,374,751.65

FRESNO UNIFIED SCHOOL DISTRICT
2020/21 Year-End
Budget Revision

**FRESNO UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGET REVISION #6**

DESCRIPTION	2020/21 ADOPTED BUDGET	2020/21 CURRENT BUDGET	9/8/2021 2020/21 BUDGET REVISION #6	DIFFERENCE BETWEEN CURRENT AND BR#6	DIFFERENCE BETWEEN ADOPTED AND BR#6
Revenues					
LCFF Sources	\$ 713,234,082	\$ 779,194,089	\$ 779,194,089	\$ -	\$ 65,960,007
Federal Revenues	170,849,479	190,971,166	194,767,279	3,796,113	23,917,800
Other State Revenues	120,868,929	211,270,071	212,321,294	1,051,223	91,452,365
Other Local Revenues	15,867,379	17,455,262	17,455,262	-	1,587,883
Total Revenues	\$ 1,020,819,869	\$ 1,198,890,588	\$ 1,203,737,924	\$ 4,847,336	\$ 182,918,055
Expenditures					
Certificated Salaries	\$ 429,866,267	\$ 436,675,219	\$ 460,218,531	\$ 23,543,312	\$ 30,352,264
Classified Salaries	140,140,726	138,905,413	144,359,405	5,453,992	4,218,679
Employee Benefits	301,423,243	301,470,682	305,476,769	4,006,087	4,053,526
Book and Supplies	60,264,876	155,230,547	158,811,065	3,124,518	98,090,189
Services & Operating	103,204,797	93,968,017	95,559,520	1,591,503	(7,645,277)
Capital Outlay	8,438,252	4,224,190	4,224,190	-	(4,214,062)
Other Outgo	3,460,321	9,167,016	9,167,016	-	5,706,695
Direct/Indirect Costs	(3,080,175)	(3,183,724)	(3,055,800)	127,924	24,375
Total Expenditures	\$ 1,043,718,307	\$ 1,136,457,360	\$ 1,174,304,696	\$ 37,847,336	\$ 130,586,389
Other Sources/(Uses)					
Transfers In	\$ 9,485,329	\$ 7,385,329	\$ 7,385,329	\$ -	\$ (2,100,000)
Transfers Out	(8,856,409)	(16,856,409)	(16,856,409)	-	(8,000,000.00)
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Restricted Contribution	-	-	-	-	-
Total Sources/(Uses)	\$ 628,920	\$ (9,471,080)	\$ (9,471,080)	\$ -	\$ (2,100,000)
Net Increase/Decrease in Fund Balance	\$ (22,269,518)	\$ 52,962,148	\$ 19,962,148	\$ (33,000,000)	\$ 42,231,666
Beginning Fund Balance - Unaudited Audit Adjustment	\$ - \$ 138,737,436	\$ - \$ 152,182,966	\$ - \$ 152,182,966	\$ - \$ -	\$ - \$ 13,445,530
Beginning Balance	\$ 138,737,436	\$ 152,182,966	\$ 152,182,966	\$ -	\$ 13,445,530
Ending Fund Balance	\$ 116,467,918	\$ 205,145,114	\$ 172,145,114	\$ (33,000,000)	\$ 55,677,196
Components of Ending Balance					
Revolving Cash	\$ 78,366	\$ 90,918	\$ 90,918	\$ -	\$ 12,552
Stores	996,741	2,725,284	2,725,284	-	1,728,543
Prepaid Expense	1,636,102	1,162,384	1,162,384	-	(473,718)
Legally Restricted				-	-
Assigned: Other Assignments Restricted	60,900,000 1	93,700,000 1	60,700,000 1	(33,000,000) -	(200,000) -
Reserve for Economic Uncertainties	52,856,708	106,296,733	106,296,733	-	53,440,025
Reserve Level %	5.02%	9.22%	8.92%		
Total Ending Fund Balance	\$ 116,467,918	\$ 203,975,320	\$ 170,975,320	\$ (33,000,000)	\$ 54,507,402

Per Education Code section 42127(a)(2)(B) the minimum recommended reserve for economic uncertainties is 2% or \$23,066,275

As shown above the reserve for economic uncertainties is \$106,296,733 with an assigned ending balance of \$60,700,000 set aside for future year expenses

As outlined in Board Policy 3100, the Board recognizes the importance of maintaining reserve levels during stable and volatile economic times.

**UNRESTRICTED GENERAL FUND
BUDGET REVISION #6**

DESCRIPTION	2020/21 ADOPTED BUDGET UNRESTRICTED	2020/21 CURRENT BUDGET UNRESTRICTED	9/8/2021 BUDGET BUDGET REVISION #6	DIFFERENCE BETWEEN CURRENT AND BR#6	DIFFERENCE BETWEEN ADOPTED AND BR#6
Revenues					
LCFF Sources	\$ 713,234,082	\$ 779,194,089	\$ 779,194,089	\$ -	\$ 65,960,007
Federal Revenues	-	2,930,988	2,930,988	-	2,930,988
Other State Revenues	14,909,391	14,640,526	14,640,526	-	(268,865)
Other Local Revenues	10,608,383	11,468,714	11,468,714	-	860,331
Total Revenues	\$ 738,751,856	\$ 808,234,317	\$ 808,234,317	\$ -	\$ 69,482,461
Expenditures					
Certificated Salaries	\$ 308,845,207	\$ 312,954,400	\$ 336,496,712	\$ 23,542,312	\$ 27,651,505
Classified Salaries	87,658,280	78,925,499	84,377,650	5,452,151	(3,280,630)
Employee Benefits	177,051,733	173,925,990	177,931,527	4,005,537	879,794
Book and Supplies	27,002,830	21,990,275	21,990,275	-	(5,012,555)
Services & Operating	61,527,992	56,491,443	56,491,443	-	(5,036,549)
Capital Outlay	7,604,416	2,021,121	2,021,121	-	(5,583,295)
Other Outgo	1,955,963	7,662,658	7,662,658	-	5,706,695
Direct/Indirect Costs	(12,943,864)	(12,573,374)	(12,573,374)	-	370,490
Total Expenditures	\$ 658,702,557	\$ 641,398,012	\$ 674,398,012	\$ 33,000,000	\$ 15,695,455
Other Sources/(Uses)					
Transfers In	\$ 2,128,920	\$ 28,920	\$ 28,920	\$ -	\$ (2,100,000)
Transfers Out	(1,500,000)	(9,500,000)	(9,500,000)	-	(8,000,000)
Other Sources					
Other Uses					
Restricted Contribution	\$ (100,771,548)	\$ (101,262,016)	\$ (101,262,016)	\$ -	\$ (490,468)
Total Sources/(Uses)	\$ (100,142,628)	\$ (110,733,096)	\$ (110,733,096)	\$ -	\$ (2,590,468)
Net Increase/Decrease in Fund Balance	\$ (20,093,329)	\$ 56,103,209	\$ 23,103,209	\$ (33,000,000)	\$ 43,196,538
Beginning Fund					
Balance - Adopted	\$ 136,561,246	\$ 147,872,111	\$ 147,872,111	\$ -	\$ 11,310,865
Audit Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Balance	\$ 136,561,246	\$ 147,872,111	\$ 147,872,111	\$ -	\$ 11,310,865
Ending Fund Balance	\$ 116,467,917	\$ 203,975,320	\$ 170,975,320	\$ (33,000,000)	\$ 54,507,403

**FRESNO UNIFIED SCHOOL DISTRICT
RESTRICTED GENERAL FUND
BUDGET REVISION #6**

DESCRIPTION	2020/21 ADOPTED BUDGET RESTRICTED	2020/21 CURRENT BUDGET RESTRICTED	9/8/2021 BUDGET REVISION #6 RESTRICTED	DIFFERENCE BETWEEN CURRENT AND BR#6	DIFFERENCE BETWEEN ADOPTED AND BR#6
Revenues					
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	170,849,479	188,040,178	191,836,291	3,796,113	20,986,812
Other State Revenues	105,959,538	196,629,545	197,680,768	1,051,223	91,721,230
Other Local Revenues	5,258,996	5,986,548	5,986,548	-	727,552
Total Revenues	\$ 282,068,013	\$ 390,656,271	\$ 395,503,607	\$ 4,847,336	\$ 113,435,594
Expenditures					
Certificated Salaries	\$ 121,021,060	\$ 123,720,819	\$ 123,721,819	\$ 1,000	\$ 2,700,759
Classified Salaries	52,482,446	59,979,914	59,981,755	1,841	7,499,309
Employee Benefits	124,371,510	127,544,692	127,545,242	550	3,173,732
Book and Supplies	33,262,046	133,240,272	136,364,790	3,124,518	103,102,744
Services & Operating	41,676,805	37,476,574	39,068,077	1,591,503	(2,608,728)
Capital Outlay	833,836	2,203,069	2,203,069	-	1,369,233
Other Outgo	1,504,358	1,504,358	1,504,358	-	-
Direct/Indirect Costs	9,863,689	9,389,650	9,517,574	127,924	(346,115)
Total Expenditures	\$ 385,015,750	\$ 495,059,348	\$ 499,906,684	\$ 4,847,336	\$ 114,890,934
Other Sources/(Uses)					
Transfers In	7,356,409	7,356,409	7,356,409	-	-
Transfers Out	(7,356,409)	(7,356,409)	(7,356,409)	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Restricted Contribution	100,771,548	101,262,016	101,262,016	-	490,468
Total Sources/(Uses)	\$ 100,771,548	\$ 101,262,016	\$ 101,262,016	\$ -	\$ 490,468
Net Increase/Decrease in Fund Balance	\$ (2,176,189)	\$ (3,141,061)	\$ (3,141,061)	\$ -	\$ (964,872)
Beginning Fund Balance - Adopted	\$ 2,176,190	\$ 4,310,855	\$ 4,310,855	\$ -	\$ 2,134,665
Beginning Balance	\$ 2,176,190	\$ 4,310,855	\$ 4,310,855	\$ -	\$ 2,134,665
Ending Fund Balance	\$ 1	\$ 1,169,794	\$ 1,169,794	\$ -	\$ 1,169,793

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 08, 2021

FUND: Student Activity Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	888,950	888,950
5000	Services and Other Operating	0	0	1,521	1,521
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	0	0	890,471	890,471
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	0	0	890,471	890,471
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	0	0	0	0
	OTHER SOURCES	0	0	598,074	598,074
	TOTAL REVENUES	0	0	598,074	598,074
	Beginning Fund Balance	0	0	2,457,388	2,457,388
	Change to Fund Balance	0	0	(292,397)	(292,397)
	Ending Fund Balance	0	0	2,164,991	2,164,991

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 08, 2021

FUND: **Adult Education Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	2,598,963	2,800,075	2,800,075	0
2000	Classified Salaries	1,599,426	1,731,619	1,731,619	0
3000	Employee Benefits	2,396,239	2,477,676	2,477,676	0
4000	Books and Supplies	597,990	1,159,773	1,219,803	60,030
5000	Services and Other Operating	808,980	1,099,223	999,915	(99,308)
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	8,001,598	9,268,366	9,229,088	(39,278)
7300	INDIRECT COSTS	203,089	218,664	218,664	0
	TOTAL APPROPRIATIONS	8,204,687	9,487,030	9,447,752	(39,278)
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	1,236,806	1,270,233	1,330,263	60,030
	STATE REVENUES	5,534,090	6,077,877	5,978,569	(99,308)
	LOCAL REVENUES	606,258	606,258	606,258	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	7,377,154	7,954,368	7,915,090	(39,278)
	Beginning Fund Balance	827,535	1,532,663	1,532,663	0
	Change to Fund Balance	(827,533)	(1,532,662)	(1,532,662)	0
	Ending Fund Balance	2	1	1	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 08, 2021

FUND: **Child Development Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	4,617,890	5,723,463	6,100,726	377,263
2000	Classified Salaries	3,822,755	3,845,137	3,845,137	0
3000	Employee Benefits	7,145,948	7,671,778	7,823,717	151,939
4000	Books and Supplies	433,464	689,419	1,392,814	703,395
5000	Services and Other Operating	887,565	1,207,773	1,212,111	4,338
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	16,907,622	19,137,570	20,374,505	1,236,935
7300	INDIRECT COSTS	658,678	748,320	748,320	0
	TOTAL APPROPRIATIONS	17,566,300	19,885,890	21,122,825	1,236,935
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	414,010	900,889	1,434,429	533,540
	STATE REVENUES	16,996,084	18,580,693	19,284,088	703,395
	LOCAL REVENUES	156,206	404,308	404,308	0
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	17,566,300	19,885,890	21,122,825	1,236,935
	Beginning Fund Balance	0	0	0	0
	Change to Fund Balance	0	0	0	0
	Ending Fund Balance	0	0	0	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 08, 2021

FUND: Cafeteria Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	14,298,045	14,386,734	14,386,734	0
3000	Employee Benefits	10,932,631	10,965,290	10,965,290	0
4000	Books and Supplies	26,739,867	26,858,614	26,858,614	0
5000	Services and Other Operating	3,213,708	3,311,861	4,074,595	762,734
6000	Capital Outlay	0	100,000	100,000	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	55,184,251	55,622,499	56,385,233	762,734
7300	INDIRECT COSTS	2,218,408	2,225,250	2,225,250	0
	TOTAL APPROPRIATIONS	57,402,659	57,847,749	58,610,483	762,734
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	51,799,466	53,889,921	53,889,921	0
	STATE REVENUES	3,208,586	3,208,586	3,208,586	0
	LOCAL REVENUES	849,687	1,117,687	1,880,421	762,734
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	55,857,739	58,216,194	58,978,928	762,734
	Beginning Fund Balance	13,657,691	17,998,983	17,998,983	0
	Change to Fund Balance	(1,544,920)	368,445	368,445	0
	Ending Fund Balance	12,112,771	18,367,428	18,367,428	0

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 08, 2021

FUND: Measure X-Series C

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Other Operating	0	0	263,450	263,450
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	19,393,178	19,393,178
	TOTAL BEFORE INDIRECT	0	0	19,656,628	19,656,628
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	0	0	19,656,628	19,656,628
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	0	0	0	0
	OTHER SOURCES	0	45,000,000	45,762,952	762,952
	TOTAL REVENUES	0	45,000,000	45,762,952	762,952
	Beginning Fund Balance	0	0	0	0
	Change to Fund Balance	0	45,000,000	26,106,324	(18,893,676)
	Ending Fund Balance	0	45,000,000	26,106,324	(18,893,676)

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 08, 2021

FUND: Measure X-Series D

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Other Operating	0	0	0	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	0	0	0	0
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	0	0	0	0
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	0	0	0	0
	OTHER SOURCES	0	0	45,025,855	45,025,855
	TOTAL REVENUES	0	0	45,025,855	45,025,855
	Beginning Fund Balance	0	0	0	0
	Change to Fund Balance	0	0	45,025,855	45,025,855
	Ending Fund Balance	0	0	45,025,855	45,025,855

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 08, 2021

FUND: Measure M-Series A

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Other Operating	0	0	702,250	702,250
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	8,850,321	8,850,321
	TOTAL BEFORE INDIRECT	0	0	9,552,571	9,552,571
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	0	0	9,552,571	9,552,571
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	0	0	0	0
	OTHER SOURCES	0	0	80,826,582	80,826,582
	TOTAL REVENUES	0	0	80,826,582	80,826,582
	Beginning Fund Balance	0	0	(124,331)	(124,331)
	Change to Fund Balance	0	0	71,274,011	71,274,011
	Ending Fund Balance	0	0	71,149,680	71,149,680

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 08, 2021

FUND: **Bond Interest and Redemption Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Other Operating	0	0	0	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	55,057,537	55,057,537	55,544,041	486,504
	TOTAL BEFORE INDIRECT	55,057,537	55,057,537	55,544,041	486,504
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	55,057,537	55,057,537	55,544,041	486,504
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	54,849,107	54,849,107	79,360,898	24,511,791
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	54,849,107	54,849,107	79,360,898	24,511,791
	Beginning Fund Balance	275,096,759	274,106,864	274,106,864	0
	Change to Fund Balance	(208,430)	(208,430)	23,816,857	24,025,287
	Ending Fund Balance	274,888,329	273,898,434	297,923,721	24,025,287

FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 08, 2021

FUND: **Retiree Benefit Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
APPROPRIATIONS:					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Other Operating	45,000	45,000	52,834	7,834
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	TOTAL BEFORE INDIRECT	45,000	45,000	52,834	7,834
7300	INDIRECT COSTS	0	0	0	0
	TOTAL APPROPRIATIONS	45,000	45,000	52,834	7,834
REVENUES:					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	4,958,039	4,958,039	14,623,668	9,665,629
	OTHER SOURCES	0	0	0	0
	TOTAL REVENUES	4,958,039	4,958,039	14,623,668	9,665,629
	Beginning Fund Balance	52,176,909	54,854,091	54,854,091	0
	Change to Fund Balance	4,913,039	4,913,039	14,570,834	9,657,795
	Ending Fund Balance	57,089,948	59,767,130	69,424,925	9,657,795

FRESNO UNIFIED SCHOOL DISTRICT

2021/22 Gann Limit

Resolution 21-03

BEFORE THE BOARD OF EDUCATION
OF THE FRESNO UNIFIED SCHOOL DISTRICT
OF FRESNO COUNTY, CALIFORNIA

RESOLUTION NO. 21-03
(Proposition 4, 1979)

RESOLUTION FOR ADOPTION)
OF THE GANN AMENDMENT)

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

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

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

NOW, THEREFORE, BE IT RESOLVED that this Governing Board does provide public notice that the attached calculations and documentation of the Gann limits for the 20120/21 and 2021/22 fiscal years are made in accord with applicable constitutional and statutory law;

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

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


THE FOREGOING RESOLUTION was adopted by the Governing Board of Fresno Unified School District of Fresno County, State of California on the 8th day of September 2021 by the following vote:

AYES: 6

NOES: 0

ABSENT: Trustee Area 5
Vacant

CERTIFIED AS A TRUE COPY:



Keshia Thomas, Clerk
Board of Education



09-08-2021
Date