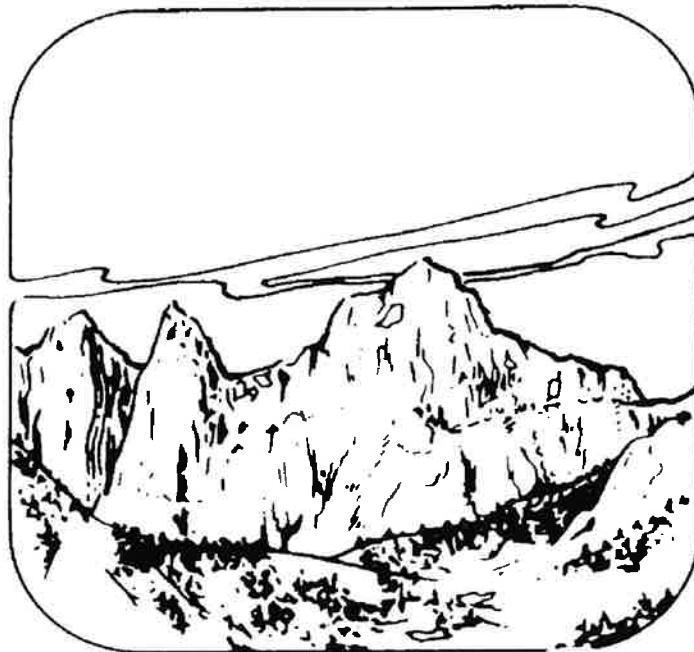


Lone Pine Unified School District 2020-2021 Unaudited Actuals Report



**Pending Governing Board Approval:
September 15, 2021**

Lone Pine Unified School District

2020/2021 Budget Narrative

Meeting of the Governing Board

September 15, 2021

I would like to report that the LPUUSD 2020/2021 Budget numbers are up by \$44K from what was projected at June's budget report which was **\$136,809**.

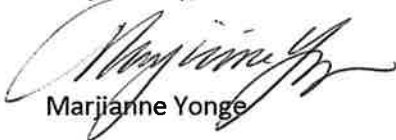
Here are the changes:

1. COVID-19 monies deferred to new fiscal year
2. Contracted services were less by \$22K
3. Salaries/Benefits were less by \$22K, \$9K of it was from teacher subs. I projected higher due to COVID-19.

The 2021-2022 budget year was projected to have a deficit of **(60,637)**. This will be corrected and updated at the 1st Interim report. I listed a few items that we should consider increase the bottom line,

1. We still need to manage the usage of our one-time monies. Our deferred revenue will only allow for one-time purchase and temporary staff relating to the pandemic.
2. Our property tax can fluctuate by up to \$400k, which changes the payment to Sierra Sands.
3. Retiree benefits are going to cost more than what we are putting in Fund 71 within the next 2 years.
4. Maintaining our facilities and transportation for the safety of our children.

Respectfully,

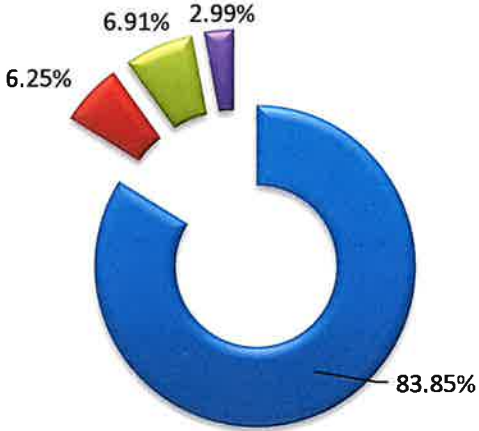


Marjianne Yonge

Director of Finance

**Lone Pine Unified School District
2020/21 UNAUDITED ACTUALS REPORT**

Total Revenues: \$7,078,731



LCFF Sources	\$5,695,600
Federal Revenues	\$ 769,962
State Categoricals	\$ 426,033
Local Income	\$ 187,135

LCFF Sources

Property Taxes	\$ 5,188,187
Education Protection Act	\$ 62,070
LCFF State Aide Hold Harmless	\$ 445,343

Federal Revenues

Special Education & Mental Health	\$ 80,156
Impact Aide	\$ 50,134
Medi Cal	\$ 1,648
Forest Reserve	\$ 37,261
NCLB Title I, II A, Title III A/EL & Title IV	\$ 137,628
Title VI	\$ 5,000
REAP	\$ 36,511
COVID-19(LLMF, ESSER)	\$ 421,623

State Revenues

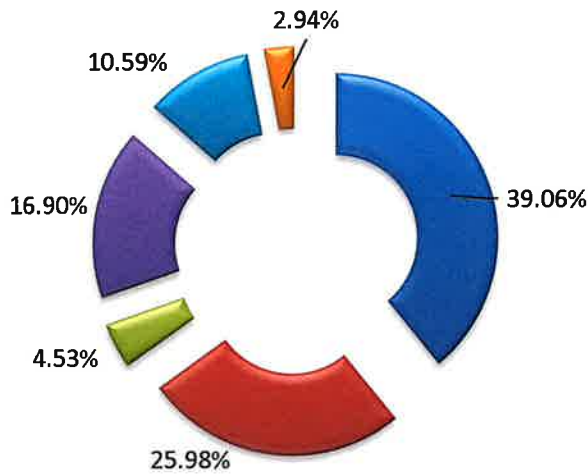
Special Education & Mental Health	\$ 209,162
Ag, CTEIG, Class Prof Dev, Low Perf Student	\$ 98,908
Mandated Costs Reimbursements	\$ 12,304
Lottery	\$ 71,975
Prop 98 Cares and AB 86	\$ 33,684

Local Income

Interest, Leases & Rentals	\$ 22,832
Interagency Selpa/CTE/ Other Local	\$ 164,303

Lone Pine Unified School District 1920/2020 UNAUDITED ACTUALS REPORT

Total Expenditures: \$7,106,679



Salaries	\$ 2,443,855
Benefits	\$ 1,653,566
Books/Supplie	\$ 285,619
Services/CapOut	\$ 1,205,124
Sierra Sands	\$ 868,787
Transfers Out	\$ 357,000

Salaries

Certificated	\$ 1,284,641
Administration	\$ 305,979
Classified	\$ 853,235

Benefits

Health/Welfare	\$ 748,013
Certificated Retirement Contribution	\$ 246,093
Classified Retirement Contribution	\$ 176,582
GASB 75 OPEB	\$ 360,000
Unemployment/Disability/Medicare/Worker Comp/SS	\$ 130,788

Books & Supplies

Textbooks	\$ 30,724
Materials/Supplies/Equipment/Technology	\$ 547,623

Services & Operating Expenditures

Travel & Conference	\$ 5,471
Dues & Memberships	\$ 15,081
Insurance	\$ 64,620
Repairs & Improvements & Equipment	\$ 35,843
Utilities & Fuels	\$ 181,577
Contracts & Consulting	\$ 636,590
Communications (phones & postage)	\$ 18,264

Sierra Sands USD JPA Transfer

\$ 868,787

Other Transfers

Transfer to Deferred Maint-Fund 14	\$ 80,000
Transfer to Food Services- Fund 13	\$ 70,000
Transfer to Special- Fund 17 (Bus/Van/Car & Tech)	\$ 207,000

Lone Pine Unified School District
Recap of All Funds for 2020/2021 Unaudited Actuals 9.15.2021

Description	Fund 01		Fund 13	Fund 14	Fund 17	Fund 20	Fund 71
	General	CAFÉ'					
REVENUES:							
LCFF Revenues	5,695,600	80.46%	0	0	0	0	0
Federal Revenues	769,962	10.88%	149,619	0	0	0	0
Other State Revenues	426,033	6.02%	25,309	0	0	0	0
Other Local Revenues	187,135	2.64%	369	1,479	2,844	1,295	369,132
Total Revenues	7,078,731	100.00%	175,297	1,479	2,844	1,295	369,132
EXPENDITURES:							
Certificated Salaries	1,590,620	22.47%	0	0	0	0	0
Classified Salaries	853,235	12.05%	64,586	0	0	0	0
Employee Benefits	1,553,566	23.36%	57,646	0	0	0	0
Total Salaries & Benefits	4,097,421	57.88%	122,232	0	0	0	0
Books & Supplies	578,347	8.17%	65,137	0	0	0	0
Services & Oper Exp	977,710	13.81%	12,490	3,500	0	0	353,288
Capital Outlay	227,414	3.21%	0	0	0	0	0
Other Outgo	868,787	12.27%	0	0	0	0	0
Total Other Expenditures	2,652,258	37.46%	77,627	3,500	0	0	0
Total Expenditures	6,749,679	95.35%	199,860	3,500	0	0	353,288
OTHER FINANCING							
SOURCES(USES):							
Interfund Transfers In	208,000	2.94%	70,000	80,000	207,000	0	0
Interfund Transfers Out	(357,000)	-5.04%	0	0	(208,000)	0	0
Other Sources	0	0.00%	0	0	0	0	0
Other Uses	0	0.00%	0	0	0	0	0
Net Other Sources(Uses)	(149,000)	-2.11%	70,000	80,000	(1,000)	0	0
NET FUND INCREASE (DECREASE)							
	180,052	2.54%	45,437	77,979	1,844	1,295	15,844
July 1, 2020 Beginning Fund Balance >	1,368,360		37,801	200,002	452,845	38,487	541,271
ENDING FUND BALANCE, JUNE 30, 2021							
Before breakdown of Components>	1,548,412		83,239	277,981	454,689	39,782	557,115
Components of Ending Fund Balance							
Less Revolving Cash	5,000						
Less Reserve for Basic Aid	300,000						
Fund 17 - Teach Sab							
Fund 17 - Tech updates							
Fund 17 - Trans-Bus/Van							
Less Restricted 9740 & 9760	0						
Estimated Ending Fund Balance - June 30, 2021>	1,243,412		83,239	277,981	21,776	39,782	557,115
Expenditures	7,106,679						
Fund 01 End Fund Balance	1,243,412						
Fund 17 End Fund Balance	21,776						
Combined End Fund Balance	1,265,188						
General Fund Reserve Calculations	17.50%						
With Fund 17	17.80%						

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Unaudited Actuals	2021-22 Budget
SEA	Special Education Revenue Allocations	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	5,695,600.18	0.00	5,695,600.18	5,629,004.00	0.00	5,629,004.00	-1.2%
2) Federal Revenue		8100-8299	87,394.74	682,567.18	769,961.92	98,953.25	279,407.65	378,360.90	-50.9%
3) Other State Revenue		8300-8599	63,957.32	362,076.03	426,033.35	59,569.00	284,535.80	344,104.80	-19.2%
4) Other Local Revenue		8600-8799	150,091.98	37,043.21	187,135.19	154,970.00	36,541.00	191,511.00	2.3%
5) TOTAL REVENUES			5,997,044.22	1,081,686.42	7,078,730.64	5,942,496.25	600,484.45	6,542,980.70	-7.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,335,642.50	254,977.48	1,590,619.98	1,393,044.27	254,650.09	1,647,694.36	3.6%
2) Classified Salaries		2000-2999	695,970.77	157,264.03	853,234.80	756,052.17	156,448.75	912,500.92	6.9%
3) Employee Benefits		3000-3999	1,430,401.85	223,164.13	1,653,565.98	1,567,818.82	270,630.41	1,838,449.23	11.2%
4) Books and Supplies		4000-4999	256,605.77	321,741.33	578,347.10	210,558.71	36,896.31	247,455.02	-57.2%
5) Services and Other Operating Expenditures		5000-5999	658,252.21	319,458.05	977,710.26	741,968.68	275,490.19	1,017,458.87	4.1%
6) Capital Outlay		6000-6999	227,413.81	0.00	227,413.81	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	868,787.00	0.00	868,787.00	733,059.00	0.00	733,059.00	-15.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	(2,530.00)	2,530.00	0.00	0.0%
9) TOTAL EXPENDITURES			5,473,073.91	1,276,605.02	6,749,678.93	5,399,971.65	996,645.75	6,396,617.40	-5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			523,970.31	(194,918.60)	329,051.71	542,524.60	(396,161.30)	146,363.30	-55.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	208,000.00	0.00	208,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	357,000.00	0.00	357,000.00	207,000.00	0.00	207,000.00	-42.0%
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	(194,918.60)	194,918.60	0.00	(396,161.30)	396,161.30	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(343,918.60)	194,918.60	(149,000.00)	(603,161.30)	396,161.30	(207,000.00)	38.9%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			180,051.71	0.00	180,051.71	(60,636.70)	0.00	(60,636.70)	-133.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	1,368,359.82	0.00	1,368,359.82	1,548,411.53	0.00	1,548,411.53	13.2%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			1,368,359.82	0.00	1,368,359.82	1,548,411.53	0.00	1,548,411.53	13.2%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			1,368,359.82	0.00	1,368,359.82	1,548,411.53	0.00	1,548,411.53	13.2%
e) Adjusted Beginning Balance (F1c + F1d)			1,548,411.53	0.00	1,548,411.53	1,487,774.83	0.00	1,487,774.83	-3.9%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,243,411.53	0.00	1,243,411.53	1,182,774.83	0.00	1,182,774.83	-4.9%
Unassigned/Unappropriated Amount		9790	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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,002,174.95	275,183.88	3,277,358.83				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	117,927.96	740,430.13	858,358.09				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			3,125,102.91	1,015,614.01	4,140,716.92				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,576,691.38	1,015,614.01	2,592,305.39				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL LIABILITIES			1,576,691.38	1,015,614.01	2,592,305.39				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	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)	
			1,548,411.53	0.00	1,548,411.53				

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	445,343.00	0.00	445,343.00	445,343.00	0.00	445,343.00	0.0%
Education Protection Account State Aid - Current Year		8012	62,070.00	0.00	62,070.00	62,730.00	0.00	62,730.00	1.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	23,615.62	0.00	23,615.62	22,953.00	0.00	22,953.00	-2.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	4,755,977.77	0.00	4,755,977.77	4,709,475.00	0.00	4,709,475.00	-1.0%
Unsecured Roll Taxes		8042	357,310.68	0.00	357,310.68	342,374.00	0.00	342,374.00	-4.2%
Prior Years' Taxes		8043	51,283.11	0.00	51,283.11	46,129.00	0.00	46,129.00	-10.1%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal LCFF Sources			5,695,600.18	0.00	5,695,600.18	5,629,004.00	0.00	5,629,004.00	-1.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year		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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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)	
LCHF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCHF SOURCES			5,695,600.18	0.00	5,695,600.18	5,629,004.00	0.00	5,629,004.00	-1.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	50,134.00	0.00	50,134.00	68,000.00	0.00	68,000.00	35.6%
Special Education Entitlement		8181	0.00	71,065.00	71,065.00	0.00	72,087.00	72,087.00	1.4%
Special Education Discretionary Grants		8182	0.00	9,091.60	9,091.60	0.00	9,141.00	9,141.00	0.5%
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	37,260.74	0.00	37,260.74	30,953.25	0.00	30,953.25	-16.9%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		107,334.00	107,334.00		96,057.22	96,057.22	-10.5%
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		14,124.00	14,124.00		13,100.00	13,100.00	-7.3%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Title III, Part A, English Learner Program	4203	8290		0.00	0.00			0.00	0.0%	
Public Charter Schools Grant Program (PCSGP)	4610	8290		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		41,511.55	41,511.55			14,500.00	14,500.00	-65.1%
Career and Technical Education	3500-3599	8290		0.00	0.00			0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	439,441.03	439,441.03	0.00	0.00	74,522.43	74,522.43	-83.0%
TOTAL, FEDERAL REVENUE			87,394.74	682,567.18	769,961.92		98,953.25	279,407.65	378,360.90	-50.9%
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		209,162.00	209,162.00			204,135.00	204,135.00	-2.4%
Prior Years	6500	8319		0.00	0.00			0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Child Nutrition Programs										
Mandated Costs Reimbursements			12,304.00	0.00	12,304.00			13,516.00	13,516.00	9.9%
Lottery - Unrestricted and Instructional Materials			51,653.32	20,321.99	71,975.31		46,053.00	15,043.00	61,096.00	-15.1%
Tax Relief Subventions										
Restricted Levies - Other										
Homeowners' Exemptions			0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes			0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources			0.00	0.00	0.00		0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		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)		
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		20,633.78	20,633.78			0.00	0.00	-100.0%
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	0.00	111,958.26	111,958.26	0.00	65,357.80	65,357.80	65,357.80	-41.6%
TOTAL, OTHER STATE REVENUE			63,957.32	362,076.03	426,033.35	59,569.00	284,535.80	344,104.80	344,104.80	-19.2%

Description	2020-21 Unaudited Actuals		2021-22 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
OTHER LOCAL REVENUE						
Other Local Revenue County and District Taxes						
Other Restricted Levies Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Ad Valorem Taxes Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Other	0.00	0.00	0.00	0.00	0.00	0.00%
Community Redevelopment Funds Not Subject to LCFF Deduction	0.00	0.00	0.00	0.00	0.00	0.00%
Penalties and Interest from Delinquent Non-LCFF Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
8629						
Sales						
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00%
8639						
Leases and Rentals	6,500.00	0.00	6,500.00	6,000.00	0.00	-7.7%
8650						
Interest	16,332.09	0.00	16,332.09	11,000.00	0.00	-32.6%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00%
8662						
Fees and Contracts						
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00%
8671						
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00%
8672						
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00%
8675						
Interagency Services	112,529.86	37,043.21	149,573.07	112,530.00	36,541.00	149,071.00
8677						
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00%
8681						
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00%
8689						
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	14,730.03	0.00	14,730.03	25,440.00	0.00	25,440.00	72.7%
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			150,091.98	37,043.21	187,135.19	154,970.00	36,541.00	191,511.00	2.3%
TOTAL_REVENUES			5,997,044.22	1,081,686.42	7,078,730.64	5,942,496.25	600,484.45	6,542,980.70	-7.6%

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	1,093,234.33	191,406.52	1,284,640.85	1,154,233.52	196,092.92	1,350,326.44	5.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	242,408.17	63,570.96	305,979.13	238,810.75	58,557.17	297,367.92	-2.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,335,642.50	254,977.48	1,590,619.98	1,393,044.27	254,650.09	1,647,694.36	3.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	24,224.89	116,141.53	140,366.42	23,834.20	144,305.27	168,139.47	19.8%
Classified Support Salaries		2200	317,450.34	20,473.81	337,924.15	341,497.50	4,397.12	345,894.62	2.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	324,973.69	3,984.26	328,957.95	328,673.52	2,195.00	330,868.52	0.6%
Other Classified Salaries		2900	29,321.85	16,664.43	45,986.28	62,046.95	5,551.36	67,598.31	47.0%
TOTAL, CLASSIFIED SALARIES			695,970.77	157,264.03	853,234.80	756,052.17	156,448.75	912,500.92	6.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	218,177.08	27,916.21	246,093.29	248,167.13	40,995.33	289,162.46	17.5%
PERS		3201-3202	146,135.16	30,446.78	176,581.94	166,965.88	33,527.73	200,493.61	13.5%
OASDI/Medicare/Alternative		3301-3302	70,250.06	13,521.02	83,771.08	79,718.18	14,894.96	94,613.14	12.9%
Health and Welfare Benefits		3401-3402	626,408.18	121,604.51	748,012.69	681,942.87	172,382.99	854,325.86	14.2%
Unemployment Insurance		3501-3502	944.31	175.99	1,120.30	26,691.25	4,840.11	31,531.36	2714.5%
Workers' Compensation		3601-3602	24,141.41	4,015.72	28,157.13	22,133.51	3,989.29	26,122.80	-7.2%
OPEB, Allocated		3701-3702	149,598.18	3,175.82	152,774.00	165,000.00	0.00	165,000.00	8.0%
Other Employee Benefits		3751-3752	184,917.92	22,308.08	207,226.00	165,000.00	0.00	165,000.00	-20.4%
TOTAL, EMPLOYEE BENEFITS			1,430,401.85	223,164.13	1,653,565.98	1,567,818.82	270,630.41	1,838,449.23	11.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	9,763.38	20,960.74	30,724.12	13,086.87	15,681.75	28,768.62	-6.4%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	187,583.10	161,671.35	349,254.45	186,754.57	18,714.56	205,469.13	-41.2%

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	59,259.29	139,109.24	198,368.53	10,717.27	2,500.00	13,217.27	-93.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			256,605.77	321,741.33	578,347.10	210,558.71	36,896.31	247,455.02	-57.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,841.17	629.60	5,470.77	9,650.00	5,459.39	15,109.39	176.2%
Dues and Memberships		5300	15,081.00	0.00	15,081.00	14,404.00	0.00	14,404.00	-4.5%
Insurance		5400 - 5450	60,251.20	4,368.48	64,619.68	63,751.80	3,543.29	67,295.09	4.1%
Operations and Housekeeping Services		5500	187,375.53	14,466.13	201,841.66	163,852.00	7,314.57	171,166.57	-15.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,664.96	735.00	35,399.96	47,500.75	3,424.94	50,925.69	43.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	338,626.42	298,406.84	637,033.26	422,210.13	255,748.00	677,958.13	6.4%
Communications		5900	17,411.93	852.00	18,263.93	20,600.00	0.00	20,600.00	12.8%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			658,252.21	319,458.05	977,710.26	741,968.68	275,490.19	1,017,458.87	4.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	227,413.81	0.00	227,413.81	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			227,413.81	0.00	227,413.81	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221		0.00	0.00		0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7221		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7221-7223	868,787.00	0.00	868,787.00	733,059.00	0.00	733,059.00	-15.6%
Other Transfers of Apportionments	All Other								

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			868,787.00	0.00	868,787.00	733,059.00	0.00	733,059.00	-15.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	(2,530.00)	2,530.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	(2,530.00)	2,530.00	0.00	0.0%
TOTAL EXPENDITURES			5,473,073.91	1,276,605.02	6,749,678.93	5,399,971.65	996,645.75	6,396,617.40	-5.2%

Description	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	208,000.00	0.00	208,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL INTERFUND TRANSFERS IN	208,000.00	0.00	208,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	70,000.00	0.00	70,000.00	80,000.00	0.00	80,000.00	14.3%
Other Authorized Interfund Transfers Out	287,000.00	0.00	287,000.00	127,000.00	0.00	127,000.00	-55.7%
(b) TOTAL INTERFUND TRANSFERS OUT	357,000.00	0.00	357,000.00	207,000.00	0.00	207,000.00	-42.0%
OTHER SOURCES/USES							
SOURCES							
State Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments							
Proceeds							
Proceeds from Disposal of Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(194,918.60)	194,918.60	0.00	(396,161.30)	396,161.30	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			(194,918.60)	194,918.60	0.00	(396,161.30)	396,161.30	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(343,918.60)	194,918.60	(149,000.00)	(603,161.30)	396,161.30	(207,000.00)	38.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	149,618.81	122,000.00	-18.5%
3) Other State Revenue		8300-8599	25,309.44	7,000.00	-72.3%
4) Other Local Revenue		8600-8799	368.73	525.00	42.4%
5) TOTAL, REVENUES			175,296.98	129,525.00	-26.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	64,586.46	67,080.53	3.9%
3) Employee Benefits		3000-3999	57,646.00	58,627.13	1.7%
4) Books and Supplies		4000-4999	65,137.41	68,800.00	5.6%
5) Services and Other Operating Expenditures		5000-5999	12,489.68	10,955.00	-12.3%
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			199,859.55	205,462.66	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,562.57)	(75,937.66)	209.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	70,000.00	80,000.00	14.3%
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			70,000.00	80,000.00	14.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			45,437.43	4,062.34	-91.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,801.07	83,238.50	120.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,801.07	83,238.50	120.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,801.07	83,238.50	120.2%
2) Ending Balance, June 30 (E + F1e)			83,238.50	87,300.84	4.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	83,238.50	87,300.84	4.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	66,843.50		
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	28,126.89		
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			94,970.39		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	11,731.89		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			11,731.89		
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)			83,238.50		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	149,618.81	122,000.00	-18.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			149,618.81	122,000.00	-18.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	25,309.44	7,000.00	-72.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			25,309.44	7,000.00	-72.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	138.18	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	230.55	525.00	127.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			368.73	525.00	42.4%
TOTAL, REVENUES			175,296.98	129,525.00	-26.1%

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	64,586.46	67,080.53	3.9%
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			64,586.46	67,080.53	3.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	12,329.99	14,222.65	15.4%
OASDI/Medicare/Alternative		3301-3302	4,917.69	5,009.91	1.9%
Health and Welfare Benefits		3401-3402	32,794.31	37,997.76	15.9%
Unemployment Insurance		3501-3502	40.35	763.59	1792.4%
Workers' Compensation		3601-3602	739.72	633.22	-14.4%
OPEB, Allocated		3701-3702	623.94	0.00	-100.0%
OPEB, Active Employees		3751-3752	6,200.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			57,646.00	58,627.13	1.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	300.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	65,137.41	68,500.00	5.2%
TOTAL, BOOKS AND SUPPLIES			65,137.41	68,800.00	5.6%

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	940.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,489.68	10,015.00	-19.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,489.68	10,955.00	-12.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			199,859.55	205,462.66	2.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	70,000.00	80,000.00	14.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			70,000.00	80,000.00	14.3%
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)			70,000.00	80,000.00	14.3%

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	1,479.25	500.00	-66.2%
5) TOTAL, REVENUES			1,479.25	500.00	-66.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,500.00	25,000.00	614.3%
6) Capital Outlay		6000-6999	0.00	60,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,500.00	85,000.00	2328.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,020.75)	(84,500.00)	4081.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	80,000.00	30,000.00	-62.5%
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			80,000.00	30,000.00	-62.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			77,979.25	(54,500.00)	-169.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	200,009.45	277,988.70	39.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			200,009.45	277,988.70	39.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			200,009.45	277,988.70	39.0%
2) Ending Balance, June 30 (E + F1e)					
			277,988.70	223,488.70	-19.6%
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	277,988.70	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	223,488.70	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	197,695.88		
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	80,292.82		
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			277,988.70		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			277,988.70		

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	1,479.25	500.00	-66.2%
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			1,479.25	500.00	-66.2%
TOTAL, REVENUES			1,479.25	500.00	-66.2%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	20,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,500.00	5,000.00	42.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,500.00	25,000.00	614.3%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	60,000.00	New
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	60,000.00	New
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			3,500.00	85,000.00	2328.6%

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	80,000.00	30,000.00	-62.5%
(a) TOTAL, INTERFUND TRANSFERS IN			80,000.00	30,000.00	-62.5%
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)			80,000.00	30,000.00	-62.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,844.40	2,500.00	-12.1%
5) TOTAL, REVENUES			2,844.40	2,500.00	-12.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,844.40	2,500.00	-12.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	207,000.00	97,000.00	-53.1%
b) Transfers Out		7600-7629	208,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,000.00)	97,000.00	-9800.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,844.40	99,500.00	5294.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	452,844.84	454,689.24	0.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			452,844.84	454,689.24	0.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			452,844.84	454,689.24	0.4%
2) Ending Balance, June 30 (E + F1e)					
			454,689.24	554,189.24	21.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	432,913.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	21,776.24	0.00	-100.0%
Unassigned/Unappropriated Amount					
		9790	0.00	554,189.24	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	304,238.62		
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	150,450.62		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			454,689.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			454,689.24		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,844.40	2,500.00	-12.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,844.40	2,500.00	-12.1%
TOTAL, REVENUES			2,844.40	2,500.00	-12.1%

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	207,000.00	97,000.00	-53.1%
(a) TOTAL, INTERFUND TRANSFERS IN			207,000.00	97,000.00	-53.1%
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	208,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			208,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,000.00)	97,000.00	-9800.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,295.31	500.00	-61.4%
5) TOTAL, REVENUES			1,295.31	500.00	-61.4%
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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,295.31	500.00	-61.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			1,295.31	500.00	-61.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,486.65	39,781.96	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,486.65	39,781.96	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,486.65	39,781.96	3.4%
2) Ending Balance, June 30 (E + F1e)			39,781.96	40,281.96	1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	39,781.96	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	40,281.96	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	29,644.66		
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	10,093.39		
3) Accounts Receivable		9200	43.91		
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			39,781.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			39,781.96		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	1,295.31	500.00	-61.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,295.31	500.00	-61.4%
TOTAL, REVENUES			1,295.31	500.00	-61.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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	369,132.05	330,800.00	-10.4%
5) TOTAL, REVENUES			369,132.05	330,800.00	-10.4%
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	353,287.98	359,243.00	1.7%
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			353,287.98	359,243.00	1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,844.07	(28,443.00)	-279.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			15,844.07	(28,443.00)	-279.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited					
		9791	541,270.79	557,114.86	2.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			541,270.79	557,114.86	2.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)					
			541,270.79	557,114.86	2.9%
2) Ending Net Position, June 30 (E + F1e)					
			557,114.86	528,671.86	-5.1%
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	557,114.86	528,671.86	-5.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	594,454.57		
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	49,499.21		
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			643,953.78		
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	86,838.92		
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			86,838.92		
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)			557,114.86		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	1,688.11	800.00	-52.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	367,443.94	330,000.00	-10.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			369,132.05	330,800.00	-10.4%
TOTAL, REVENUES			369,132.05	330,800.00	-10.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services					
		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	353,287.98	359,243.00	1.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			353,287.98	359,243.00	1.7%
TOTAL, EXPENSES			353,287.98	359,243.00	1.7%

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

RESOLUTION FOR ADOPTING THE "GANN" LIMIT

(With Increase to Limit pursuant to G.C. 7902.1 (ONLY if line10 is not zero)

(The resolution template below, is located on the IT website under Forms, Gann Limit)

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

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

WHEREAS, the District must establish a revised Gann limit for the 2016-17 fiscal year and a projected Gann Limit for the 2017-18 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law; and,

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

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2016-17 and 2017-18 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2016-17 and 2017-18 fiscal years include an increase of \$64,128.25 to the 2016-17 Gann Limit pursuant to the provisions of Government Code Section 7902.1;

AND BE IT FURTHER RESOLVED that the Superintendent notifies the Director of the State Department of Finance of the increase to the 2016-17 Gann Limit;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2016-17 and 2017-18 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.

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)	310.35	310.35	310.35	310.55	310.55	310.55
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)	310.35	310.35	310.35	310.55	310.55	310.55
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)	310.35	310.35	310.35	310.55	310.55	310.55
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	1,511,505.00		1,511,505.00			1,511,505.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	1,511,505.00	0.00	1,511,505.00	0.00	0.00	1,511,505.00
Capital assets being depreciated:						
Land Improvements	723,701.20	15,660.45	739,361.65			739,361.65
Buildings	5,522,178.00		5,522,178.00	19,429.00		5,541,607.00
Equipment	1,946,732.00		1,946,732.00	207,984.00		2,154,716.00
Total capital assets being depreciated	8,192,611.20	15,660.45	8,208,271.65	227,413.00	0.00	8,435,684.65
Accumulated Depreciation for:						
Land Improvements	(262,082.00)		(262,082.00)		35,279.00	(297,361.00)
Buildings	(2,529,419.11)		(2,529,419.11)		182,952.00	(2,712,371.11)
Equipment	(1,587,256.00)		(1,587,256.00)		58,658.00	(1,645,914.00)
Total accumulated depreciation	(4,378,757.11)	0.00	(4,378,757.11)	0.00	276,889.00	(4,655,646.11)
Total capital assets being depreciated, net	3,813,854.09	15,660.45	3,829,514.54	227,413.00	276,889.00	3,780,038.54
Governmental activity capital assets, net	5,325,359.09	15,660.45	5,341,019.54	227,413.00	276,889.00	5,291,543.54
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements	0.00	0.00	0.00	0.00		0.00
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)	43.20%
	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.	exempt
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	\$5,594,015.77
	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.	\$5,594,015.77
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	7.52%

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: _____

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

Tom Snyder
Name
Deputy Superintendent
Title
(760)878-2426 ext 2224
Telephone
tsnyder@inyocoe.org
E-mail Address

For School District:

Marjianne Yonge
Name
Director of Finance
Title
(760)876-5579 ext 3191
Telephone
myonge@lpusd.k12.ca.us
E-mail Address

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Educational Protection Act	Title 1 Base Grants Low Income	ESSER	ESSER II	GEER	Learning Loss Mitigation	Special Ed
1. Prior Year Carryover							
2. a. Current Year Award	1400	3010	3210	3212	3215	3220	3310
b. Transferability (ESSA)	1400	3010	3210	3212	3215	3220	3310
c. Other Adjustments	8012	8290	8290	8290	8290	8290	8181
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	EPA	T1	ESSR	ESSR	LLMF	LLMF	RESA
3. Required Matching Funds/Other (sum lines 2a, 2b, & 2c)							
4. Total Available Award (sum lines 1, 2d, & 3)	62,070.00	107,334.00	85,690.00	339,686.00	24,381.00	263,600.00	73,275.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00						
6. Cash Received in Current Year	62,070.00	107,334.00	85,690.00	33,966.00	24,381.00	263,600.00	73,275.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	62,070.00	107,334.00	85,690.00	33,966.00	24,381.00	263,600.00	73,275.00
EXPENDITURES							
9. Donor-Authorized Expenditures	62,070.00	107,334.00	85,690.00	47,952.27	24,381.00	263,600.00	73,275.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	62,070.00	107,334.00	85,690.00	47,952.27	24,381.00	263,600.00	73,275.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	0.00	(13,986.27)	0.00	0.00	0.00
a. Unearned Revenue							
b. Accounts Payable				291,733.27			
c. Accounts Receivable				305,720.00			
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	291,733.73	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	62,070.00	107,334.00	85,690.00	47,952.73	24,381.00	263,600.00	73,275.00

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Title II Part A	Mental Health	Rural Education Program	Indian Education	Title IV	Medi-Cal Billing	TOTAL
1. Prior Year Carryover					5,000.00		5,000.00
2. a. Current Year Award	14,124.00	9,091.60	21,581.00	16,170.00		1,647.76	1,018,650.36
b. Transferability (ESSA)							0.00
c. Other Adjustments							0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	14,124.00	9,091.60	21,581.00	16,170.00	0.00	1,647.76	1,018,650.36
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2d, & 3)	14,124.00	9,091.60	21,581.00	16,170.00	5,000.00	1,647.76	1,023,650.36
REVENUES							
5. Unearned Revenue Deferred from Prior Year							0.00
6. Cash Received in Current Year	14,124.00	9,091.60	21,581.00	16,170.00	5,000.00	1,647.76	717,930.36
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	14,124.00	9,091.60	21,581.00	16,170.00	5,000.00	1,647.76	717,930.36
EXPENDITURES							
9. Donor-Authorized Expenditures	14,124.00	9,091.60	21,581.00	16,170.00	5,000.00	1,647.76	731,916.63
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	14,124.00	9,091.60	21,581.00	16,170.00	5,000.00	1,647.76	731,916.63
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	0.00	0.00	0.00	0.00	(13,986.27)
a. Unearned Revenue							0.00
b. Accounts Payable							291,733.27
c. Accounts Receivable							305,720.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	291,733.73
15. If Carryover is allowed, enter line 14 amount here							291,733.73
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	14,124.00	9,091.60	21,581.00	16,170.00	5,000.00	1,647.76	731,917.09

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

STATE PROGRAM NAME	Lottery	Lottery	Career Tech	Mental Health	Special Ed	AG Vocational	Classified PD
RESOURCE CODE	1100	6300	6387	6546	6500	7010	7311
REVENUE OBJECT	8560	8560	8590	8590	8311	8590	8590
LOCAL DESCRIPTION (if any)	LOTT	LOTT	CTIG	MHGF	SPED	AG	CLPD
AWARD							
1. Prior Year Carryover			113,218.39				1,680.64
2. a. Current Year Award	51,653.32	20,321.99		50,189.00	209,162.00	16,230.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	51,653.32	20,321.99	0.00	50,189.00	209,162.00	16,230.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	51,653.32	20,321.99	113,218.39	50,189.00	209,162.00	16,230.00	1,680.64
REVENUES							
5. Unearned Revenue Deferred from Prior Year			113,218.39				1,680.64
6. Cash Received in Current Year	51,653.32	20,321.99		50,189.00	209,162.00	16,230.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	51,653.32	20,321.99	113,218.39	50,189.00	209,162.00	16,230.00	1,680.64
EXPENDITURES							
9. Donor-Authorized Expenditures	51,653.32	20,321.99	20,633.78	50,189.00	209,162.00	16,230.00	1,680.64
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	51,653.32	20,321.99	20,633.78	50,189.00	209,162.00	16,230.00	1,680.64
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	0.00	0.00	92,584.61	0.00	0.00	0.00	0.00
a. Unearned Revenue			92,584.61				
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	92,584.61	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	51,653.32	20,321.99	20,633.78	50,189.00	209,162.00	16,230.00	1,680.64

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	AB 86 In Person	AB 86 Expanded	AB 86 Expanded PARA	Prop 98 CARES	Low Performing Student	TOTAL
RESOURCE CODE	7422	7425	7426	7420	7510	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	AB86	AB86	AB86	LLMF	LPSB	
AWARD						
1. Prior Year Carryover					10,174.00	125,073.03
2. a. Current Year Award	122,945.00	233,065.00	25,896.00	33,163.00		762,625.31
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	122,945.00	233,065.00	25,896.00	33,163.00	0.00	762,625.31
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	122,945.00	233,065.00	25,896.00	33,163.00	10,174.00	887,698.34
REVENUES						
5. Unearned Revenue Deferred from Prior Year					10,174.00	125,073.03
6. Cash Received in Current Year	61,473.00	0.00	0.00	33,163.00		442,192.31
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	61,473.00	0.00	0.00	33,163.00	10,174.00	567,265.34
EXPENDITURES						
9. Donor-Authorized Expenditures	521.42				10,174.00	360,566.15
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	521.42	0.00	0.00	0.00	10,174.00	360,566.15
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	60,951.58	0.00	0.00	33,163.00	0.00	166,699.19
a. Unearned Revenue	61,473.00					154,057.61
b. Accounts Payable	0.00					0.00
c. Accounts Receivable	0.00					0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	122,423.58	233,065.00	25,896.00	33,163.00	0.00	507,132.19
15. If Carryover is allowed, enter line 14 amount here						0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	0.00	33,163.00	10,174.00	413,207.73

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	1,590,619.98	301	0.00	303	1,590,619.98	305	0.00		307	1,590,619.98	309
2000 - Classified Salaries	853,234.80	311	6,537.68	313	846,697.12	315	71,139.11		317	775,558.01	319
3000 - Employee Benefits	1,653,565.98	321	153,444.73	323	1,500,121.25	325	66,129.70		327	1,433,991.55	329
4000 - Books, Supplies Equip Replace. (6500)	578,347.10	331	4,547.84	333	573,799.26	335	118,235.48		337	455,563.78	339
5000 - Services... & 7300 - Indirect Costs	977,710.26	341	2,037.55	343	975,672.71	345	80,479.65		347	895,193.06	349
TOTAL					5,486,910.32	365			TOTAL	5,150,926.38	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	396
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			43.20%
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)	43.20%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	11.80%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	5,150,926.38
5. Deficiency Amount (Part III, Line 3 times Line 4)	607,809.31

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

	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			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	3,590,722.00		3,590,722.00	10.00		3,590,732.00	
Compensated Absences Payable	51,615.57		51,615.57		13,308.28	38,307.29	
Governmental activities long-term liabilities	3,642,337.57	0.00	3,642,337.57	10.00	13,308.28	3,629,039.29	0.00
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

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	1,590,619.98	301	0.00	303	1,590,619.98	305	0.00		307	1,590,619.98	309
2000 - Classified Salaries	853,234.80	311	6,537.68	313	846,697.12	315	71,139.11		317	775,558.01	319
3000 - Employee Benefits	1,653,565.98	321	153,444.73	323	1,500,121.25	325	66,129.70		327	1,433,991.55	329
4000 - Books, Supplies Equip Replace. (6500)	578,347.10	331	4,547.84	333	573,799.26	335	118,235.48		337	455,563.78	339
5000 - Services... & 7300 - Indirect Costs	977,710.26	341	2,037.55	343	975,672.71	345	80,479.65		347	895,193.06	349
TOTAL					5,486,910.32	365			TOTAL	5,150,926.38	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	396
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.....			43.20%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').....			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).....	exempt
2. Percentage spent by this district (Part II, Line 15).....	43.20%
3. Percentage below the minimum (Part III, Line 1 minus Line 2).....	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).....	5,150,926.38
5. Deficiency Amount (Part III, Line 3 times Line 4).....	exempt

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

**Application for Exemption from the Required Expenditures for Classroom
Teachers' Salaries**

Pursuant to Education Code Section 41372

To: County Superintendent of Schools

For 2020/2021 fiscal year, the Lone Pine Unified School District did not spend the minimum percentage of its budget on classroom teacher salaries as required by EC Section 41372. We are requesting an exemption from this requirement as provided by law.

Reason for request (Check one):

Serious hardship to the school district
(Please attach a written explanation, the district's latest interim report, and a multiyear projection for the current and two subsequent fiscal years that reflects the financial impact of meeting the requirement of EC 41372.)

Payment of classroom teacher salaries that are in excess of those paid by other comparable school districts
(Please attach a classroom teacher salary & benefits comparison for at least three other comparable school districts. The comparison should include annual classroom teacher salaries paid at the beginning, average, and maximum salary levels plus the average annual employer contributions for health & welfare benefits.)

Deficiency is less than \$1,000.00 (exemption is automatically approved)

A. Deficiency Amount

(Source: Form CEA)

1. Enter the minimum percentage for your district type. (60% Elementary/ 50% High School/ 55% Unified)	55.00%
2. Enter the percentage spent by your district.	43.20%
3. Percentage below the minimum. (Line 1 minus line 2)	11.8%
4. Enter the district's current expense of education (Form CEA)	\$5,150,926.38
5. Deficiency Amount. (Line 3 times line 4)	\$607,809.31

	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			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	3,590,722.00		3,590,722.00	10.00		3,590,732.00	
Compensated Absences Payable	51,615.57		51,615.57		13,308.28	38,307.29	
Governmental activities long-term liabilities	3,642,337.57	0.00	3,642,337.57	10.00	13,308.28	3,629,039.29	0.00
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	7,106,678.93
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	692,867.98
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	13,794.99
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	227,413.81
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	868,787.00
5. Interfund Transfers Out	All	9300	7600-7629	357,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	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)				1,466,995.80
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	24,562.57
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)				4,971,377.72

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)		310.35
B. Expenditures per ADA (Line I.E divided by Line II.A)		16,018.62
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.)	5,153,863.14	16,934.00
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)	5,153,863.14	16,934.00
B. Required effort (Line A.2 times 90%)	4,638,476.83	15,240.60
C. Current year expenditures (Line I.E and Line II.B)	4,971,377.72	16,018.62
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)	8,909,317.23	(3,620,642.11)	5,288,675.12			5,594,015.77
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	304.35		304.35			310.35
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)	310.35		310.35	310.55		310.55
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)			310.35			310.55
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2020-21 Actual			2021-22 Budget		
1. Homeowners' Exemption (Object 8021)	23,615.62		23,615.62	22,953.00		22,953.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	4,755,977.77		4,755,977.77	4,709,475.00		4,709,475.00
5. Unsecured Roll Taxes (Object 8042)	357,310.68		357,310.68	342,374.00		342,374.00
6. Prior Years' Taxes (Object 8043)	51,283.11		51,283.11	46,129.00		46,129.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
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)	5,188,187.18	0.00	5,188,187.18	5,120,931.00	0.00	5,120,931.00
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)	5,188,187.18	0.00	5,188,187.18	5,120,931.00	0.00	5,120,931.00

	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)			35,342.15			38,095.49
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)			35,342.15			38,095.49
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	507,413.00		507,413.00	508,073.00		508,073.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	507,413.00	0.00	507,413.00	508,073.00	0.00	508,073.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	7,078,730.64		7,078,730.64	6,542,980.70		6,542,980.70
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	16,332.09		16,332.09	11,000.00		11,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT			2020-21 Actual			2021-22 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			5,288,675.12			5,594,015.77
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0197			1.0006
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			5,594,015.77			5,918,101.61
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			5,188,187.18			5,120,931.00
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)			37,242.00			37,266.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			441,170.74			508,073.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			441,170.74			508,073.00
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])			13,018.12			9,479.37
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			5,201,205.30			5,130,410.37
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)			428,152.62			508,073.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			5,201,205.30			
b. State Subventions (Line D8)			428,152.62			
c. Less: Excluded Appropriations (Line C23)			35,342.15			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			5,594,015.77			

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) 161,972.39
- 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) 3,782,674.37

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.28%

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)	160,527.60
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	161,644.59
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	36,563.25
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	358,735.44
9. Carry-Forward Adjustment (Part IV, Line F)	49,447.02
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	408,182.46

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,022,546.99
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	779,265.94
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	282,726.87
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	27,203.27
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	13,794.99
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	309,935.19
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)	629.60
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)	40,921.45
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)	817,718.38
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	134,722.14
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)	5,429,464.82

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	6.61%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	7.52%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>358,735.44</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>10,507.06</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.89%) times Part III, Line B19); zero if negative	<u>49,447.02</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.89%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>49,447.02</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>49,447.02</u>

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	51,653.32		20,321.99	71,975.31
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)		51,653.32	0.00	20,321.99	71,975.31
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	50,761.00		20,321.99	71,082.99
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	892.32			892.32
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)		51,653.32	0.00	20,321.99	71,975.31
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.00	0.00
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.

	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)		
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)								
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals Description								
0001 Pre-Kindergarten								
1110 Regular Education, K-12	15.82	15.82	15.82	0.00	841,610.15	0.00	431,430.40	PT Factor(s)
3100 Alternative Schools								
3200 Continuation Schools								
3300 Independent Study Centers								
3400 Opportunity Schools								
3550 Community Day Schools								
3700 Specialized Secondary Programs								
3800 Career Technical Education								
4110 Regular Education, Adult								
4610 Adult, Independent Study Centers								
4620 Adult, Correctional Education								
4630 Adult, Career Technical Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	1.00	1.00	1.00	1.00	2.00	2.00	2.00	
6000 ROC/P								
Other Goals Description								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
Other Funds Description								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)								
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	16.82	16.82	16.82	16.82	22.00	22.00	119.00	

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Seh. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	2,413,481.17	1,899,527.23	4,313,008.40	537,348.71	4,850,357.11	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	32,460.00	0.00	32,460.00	4,044.12	36,504.12	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	548,797.01	128,656.49	677,453.50	84,402.52	761,856.02	
6000	Regional Occupational Ctr/Prg.(ROC/P)	170,516.61	0.00	170,516.61	21,244.31	191,760.92	
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	13,794.99	0.00	13,794.99	1,718.69	15,513.68	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services					0.00	
----	Enterprise					0.00	
----	Facilities Acquisition & Construction					0.00	
----	Other Outgo					1,225,787.00	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	24,900.08	24,900.08	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00	0.00	
Total General Fund and Charter Schools Funds Expenditures		3,179,049.78	2,028,183.72	5,207,233.50	673,658.43	7,106,678.93	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					208,000.00	357,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					70,000.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					80,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					207,000.00	208,000.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00		0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00			0.00		0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	565,000.00	565,000.00	0.00	0.00