

HOLTVILLE UNIFIED SCHOOL DISTRICT

2020-21 Unaudited Actuals/ 2021-22 First Budget Revision Report

September 13, 2021

HOLTVILLE UNIFIED SCHOOL DISTRICT

2020-21 Unaudited Actuals/ 2021-22 First Budget Revision Report
September 2021

Within this packet the Holtville Unified School District presents its 2020-21 Unaudited Actuals Report, as well as its 2021-22 First Budget Revision. The purpose of this report is to provide the District's actual revenues and expenditures for the 2020-21 school year, adjusted for all known accruals. In addition, this report provides the first revision to the 2021-22 Budget projections, as it includes the information updated after the official signing of the State Budget, as well as the District's best estimates for the coming year with updated staffing information. The following forms are included within the report for the Board's Review:

- Form CA: This form is the signed certification by the Clerk/Secretary of the Governing Board, confirming that 1) the report was prepared in accordance with Education Code Section 41010 concerning adherence to the definitions, instructions, and procedures published in the California School Accounting Manual, and 2) the Board approved the annual statement of receipts and expenditures on or before September 15th in accordance with Education Code Section 42100. In addition, the form provides a summary of a few critical data elements contained within the report (CEA, ESMOE, GANN, and ICR forms), which will be further explained below.

- Form 01: This form provides the revenue and expenditure information for the District's General Fund for both the 2020-21 Unaudited Actuals and the 2021-22 Budget projections. The Form is divided between the Unrestricted and Restricted sections of the General Fund, and also includes a column showing the variance between the two years ("% Diff Column). In addition, the form is broken into two sub-sections (by page), sorting expenditures in the first section by "Object" accounting codes (i.e. salaries, benefits, materials, etc.) and in the second section by "Function" accounting codes (i.e. instruction, administration, etc.). Each section is titled at the top of each page. This form concludes with a listing of Restricted program balances for actual data and budget projections.

- Form A: This sheet shows the District's average daily attendance (ADA) for 2020-21 ("P-2 ADA, Annual ADA, and Funded ADA"), as well as the Estimated ADA that will be used for 2021-22 funding ("Estimated P-2 ADA, Estimated Annual ADA, and Estimated Funded ADA"). In a normal year, the State allows school districts to use the greater of either 1) current school year ADA, or 2) the ADA from the prior school year. However, due to the pandemic and school closures for much of 2020-21, the State has allowed schools to utilize 2019-20 ADA for not only the 2020-21 school year, but also for the 2021-22 budget year should it be greater than 2021-22 ADA. For that reason, HUSD is currently using 2019-20 ADA in the 2021-22 budget year as it represents a worst-case scenario and reflects conservative budgeting practices.

- LCFF Summary and LCFF Calculator Pages: These worksheets were developed by the Imperial County Office of Education Fiscal Advisory Services Department, utilizing the most current information provided by the State on the LCFF implementation. These

pages show how the LCFF is calculated and how it is broken down. The worksheet has been printed to illustrate columns for HUSD for the 2020-21 and 2021-22 fiscal years, along with two subsequent fiscal years. Future projections are estimates and are for information only. They will assist with Multi-Year Projections in subsequent reporting periods.

- Form CEA: This worksheet has been developed by the California Department of Education (CDE) to illustrate the District's compliance with Education Code 41372, requiring districts to maintain a minimum percentage of expenditures be assigned to classroom compensation. The Current Expense Formula in this report only concerns the 2020-21 actuals data, and is based on salaries and benefits for classroom personnel, less reductions for certain educational programs. The required percentage a unified district such as HUSD must reach is 55%. The worksheet in this report shows HUSD to have a percentage of 55.91%, demonstrating our district's compliance.

- Form CAT: This form is a listing of all the District's Restricted categorical funds from the General Fund. The report, broken down by Federal, State, and Local unearned revenue grants, as well as Federal, State, and Local entitlement programs, shows the close-out report for each General Fund categorical program within HUSD's books. In the worksheet, one can view the revenue and expenditure data, along with any carryover amounts that have been included within this report's 2021-22 Budget Revision.

- Form GANN: This form is a mandatory calculation that is required after the passage of Proposition 4 in the late 1970s, which amended the State Constitution. The purpose of the calculation is to set appropriations limits for California State agencies like school districts. Through the calculation, the State determines how much State Aid is counted toward the District's Gann Limit, and how much counts toward the State's own limit.

- Form PCRAF: This worksheet provides an allocation of any expenditure within the District's General Fund that was not charged to a specific accounting "Goal" in the financial system. For HUSD, the two expenditure areas include general school administration costs and plant maintenance and operations.

- Form PCR: This worksheet provides a breakdown of General Fund costs, broken down by educational program or instructional goal. Factored into the sheet are those expenses that were directly charged to that program, along with allocated costs from the PCRAF form and other central administration costs.

- Form ICR: This worksheet calculates an indirect cost percentage, which may be charged to Restricted programs. The indirect cost is levied against these programs as a means of recovering district-level costs that are not directly charged to any one program. Examples of these costs are for district-level personnel that provide data processing, payroll functions, auditing of programs, as well as facilities and operations expenses.

- Form L: This form concerns the District's Lottery allocation for the 2020-21 fiscal year. From the sheet, one can see that the Lotto is divided into Unrestricted and Restricted

portions. For HUSD, the Unrestricted portion is used to offset teacher salaries and benefits, while the Restricted portion is used for instructional materials, as is required by State law.

- Form ESMOE: This form replaces the NCMOE form from prior years. With the passage of the "Every Student Succeeds Act" at the Federal level, the "No Child Left Behind Act" has been replaced. However, similar to the NCLB requirements, the District is still mandated to demonstrate a Maintenance of Effort (MOE) of expenditure levels on a per pupil basis. From the worksheet, HUSD has met its MOE.

- Report SEMA and SEMB: These reports show the District's Special Education Maintenance of Effort (MOE) calculations for the actual and budget periods, respectively. As is required, the District must maintain a minimum level of Special Education funding from year-to-year, so this form compares actual expenditures made in Special Education from the prior year (or last year when MOE was passed), compared to the actual expenditures from the year-ended. A challenge within this calculation is the fact that the SELPA provides funds to districts based on *total district* ADA, NOT Special Ed ADA, yet the MOE still must be met. This means that revenues can drop if overall enrollment declines, even if the Special Ed population remains the same or increases. For both 2020-21 and 2021-22, HUSD is projected to meet its Special Ed MOE.

- Form ASSET: This form provides a summary of the District's Capital Assets grouped by Land, Land Improvements, Buildings, and Equipment. In addition, the form shows the increases in depreciation of each category for the 2020-21 fiscal year. This schedule will be audited independently and further detailed in the District's annual audit report.

- Form DEBT: The Debt form provides a summary of the District's Debt schedule, along with any increases in new debt and/or recognized debt premiums/discounts, along with decreases in debt. This form also provides liabilities that the District must recognize, including the District's share of the State's pension liability, as well as projected liability of "Other Post-Employment Benefits" for retirees and finally any accrued, but unused vacation balances of current employees. Similar to the Asset form discussed above, the Debt form will be audited and presented in further detail in the annual audit.

- Form SIAA: This form summarizes the Interfund activities for all of the District's funds for 2020-21. The form provides four sections that report actual activity between the District's funds, including: a) Direct Cost transfers (object 5750), b) Indirect Cost transfers (object 7350), c) Interfund Transfers In/Out (objects 8900-8929 and 7600-7629), and finally, d) Due From/To Other Funds (objects 9310 and 9610). Within each of these categories, the figures must balance.

- Cashflow Statement: As we have seen in the past, cash on hand can become a major issue for school districts. The statement included in this report provides an estimated cashflow for the 2021-22 Budget year. As this report shows, cash on hand for HUSD appears to not be an immediate concern. This is in part to the very healthy reserves that HUSD has carried, along with stimulus funding. What's more, the State has reversed its

cash deferrals, allowing for better cashflows to local school districts. HUSD will continue to keep a watchful eye on the final apportionment schedule enacted after the final State Budget is adopted.

- Forms 08 through 56: These forms summarize all other funds utilized by the school district (outside the General Fund), including: Student Activity Special Revenue Fund, Adult Education, Cafeteria, Building, Capital Facilities, Bond Interest and Redemption, and Debt Service. Summaries of each fund will be provided later in this report.

- Technical Review Checks Printout: These pages verify that the District's 2020-21 and 2021-22 data pass the technical requirements of the State's accounting software.

Background – State and Federal

As the world passes the one-year mark of the COVID-19 pandemic and subsequent lockdown, our nation continues to move toward recovery. To get through the crisis caused by the pandemic shutdowns over the past year, the federal government has passed now three different stimulus packages, all of which have provided large one-time funding distributions to schools. Though government agencies seem to be flush with cash from these debt-driven payouts, Biden and the Democrat-controlled legislative branch have not yet quenched their appetite for debt and spending, seeking to pass an "infrastructure" bill along with a bloated budget spending bill that would further drive up the national deficit and install permanent new programs like child care. This growing mountain of federal debt may help to satisfy short-term desires of the radicals, but threatens future financial stability for all.

Here in California, shutdowns persisted longer than most other States, and masking restrictions appear to be part of the "new normal" for the foreseeable future. As mentioned in prior reports, California gambled by avoiding drastic cuts in 2020-21, despite the closure of many businesses and widespread unemployment. However, this gamble clearly paid dividends when the federal government issued stimulus that injected cash into government coffers, private businesses, and unemployment funds. Now, facing a recall election flush with cash from federal stimulus and better than anticipated tax revenues, the Governor and the Legislature have provided a fully-funded 2021-22 State Budget, along with a "super-COLA" and several new funding programs.

With all that being said, the current fiscal factors that schools will use for the closeout of 2019-20 and the 2020-21 Budget year could be far worse. Below is a recap of the State factors that helped determine the District's primary revenues listed in this report:

2020-21 Local Control Funding Formula Factors:
- Cost of living adjustment (COLA) = 2.31%
- 2019-20 P-2 ADA for HUSD (including ICOE supplemental ADA) = 1,528.06
- 2020-21 HUSD CalPads Total Enrollment = 1,612
- Unduplicated Pupil Count = 1,292
- Rolling UPP (used to determine LCFF Supplemental/Concentration funding) = 79.85%

Other 2020-21 GF UR Factors:

- Mandated Cost Block Grant = $32.18/ADA (Grades K-8), $61.94/ADA (Grades 9-12)
- UR Lotto Projection = $169.72 per ADA

2021-22 Local Control Funding Formula Factors:

- Cost of living adjustment (COLA) = 1.70%
- Funded/Super Cost of living adjustment (COLA) = 5.07%
- 2019-20 P-2 ADA for HUSD (including ICOE supplemental ADA) = 1,528.06
- 2020-21 HUSD CalPads Total Enrollment = 1,612
- Unduplicated Pupil Count = 1,292
- Rolling UPP (used to determine LCFF Supplemental/Concentration funding) = 80.37%

Other 2021-22 GF UR Factors:

- Mandated Cost Block Grant = $32.79/ADA (Grades K-8), $63.17/ADA (Grades 9-12)
- UR Lotto Projections = $163 per ADA

It is important to note that the above figures represent the State's current budget assumptions. While the Federal government has provided State and Local governments with trillions of dollars in stimulus aid to help bolster short-term budgets, there are signs that the economy may be struggling. Recent economic reports have shown that inflation is rising, while the number of jobs added has not hit expectations. These are troubling signs of possible financial troubles that will have a detrimental impact on local school budgets.

Background – Local

For Holtville Unified, the greatest concern has been with student enrollment. 2020-21 saw a healthy increase in enrollment of 39 students over the prior year. While this was a slight welcome change in Holtville, attendance was not collected due to school closures and distance learning. For that reason, the 2019-20 ADA figure of 1,528.06 (includes ICOE Supplemental ADA) was utilized in 2020-21. Further, since no ADA was collected in 2020-21, the State will allow districts to use the greater of either the current year ADA or the 2019-20 figure. Because we cannot be sure how the continued impact of COVID will affect 2021-22 attendance, this report utilizes the 2019-20 actual attendance data 2021-22 budget figures as well, since that would be the worst-case scenario.

2020-21 Variances

As mentioned earlier, one of the major components of this report is to provide the actual closing figures for 2020-21. The following sections will provide these close-out figures, as well as a look at the variances between those figures and the projections that were last reported in the Estimated Actuals Report from June.

2020-21 GF Unrestricted Variances

The following chart summarizes the differences between Actual 2020-21 GF UR Revenues presented in this report and the Estimated values presented in June.

GF Unrestricted Revenues	2020-21 Estimated Actuals	2020-21 Unaudited Actuals	Variance	Explanation
LCFF State Aid	11,191,513	9,313,866	(1,877,647)	Loss in expected LCFF State Aid Funding is a result of an increase in the EPA Revenue below. Overall, the LCFF decreased since the previous report due to prior year corrections made at the State level.
Education Protection Account	3,028,990	4,888,369	1,859,379	Increase is due to changes in State tax collections.
LCFF State Aid - PY	-	(1)	(1)	Nominal change is due to PY adjustments.
LCFF - Local Prop Taxes	3,160,905	3,147,668	(13,237)	Reduction in local prop taxes is due to decrease in actual collections compared to County projections.
Federal Revenue	75,000	-	(75,000)	This Federal Revenue represents FEMA reimbursement for COVID-19 claims. To date, HUSD has been advised that the claim is progressing, but it has not yet been approved, nor paid.
Other State Revenue (Non-LCFF)	322,795	340,174	17,379	Other State Rev closed higher than budgeted due to higher-than-expected Lotto (+$34,400), as well as unbudgeted receipt of an Assessment Reimb (+$8,000). These were offset by removal of CalEMA (-$25,000), as State FEMA funding is delayed as well.
Local Revenue	58,336	120,410	62,074	The increase in Local Revenues is due to the receipt of additional interest revenue (+$6,000), the new GASB interest recognition requirement of the FMV of interest held in the County Treasure portfolio (+$45,900), as well as the receipt of several small donations and local grants (+$10,200).
Interfund Transfers In	-	-	-	No change since prior report.
UR Contributions to Restricted	(1,523,968)	(1,484,509)	39,459	Restricted Contributions closed lower than projections (a savings to the GF UR). This was due to a combination of an increased total Sp Ed contribution (-$15,900) and a decreased Maintenance contribution (+$55,400).
Total GF UR Revenues	**16,313,571**	**16,325,978**	**12,406**	

As you can see from the above, 2020-21 GF UR did not change much overall, however, there was some shifting of LCFF funds primarily due to higher-than-anticipated EPA revenues at the State level. In addition, Federal funds did not materialize as the District did not receive FEMA funds as expected, yet this loss was offset by the receipt of unbudgeted local revenues.

The table below summarizes the changes to GF UR expenditures since the Estimated Actuals:

GF Unrestricted Expenditures	2020-21 Estimated Actuals	2020-21 Unaudited Actuals	Variance	Explanation
Certificated Salary Expense	8,084,561	8,084,807	246	Budgeted Certificated Bargaining Unit salary expenses (Objects 1100/1200) closed greater than budget overall (+$36,100), due to less availability of restricted resources than anticipated (i.e. In-Person Instruction Grant). However, Extra Duty, Subs, and stipend expenses (Objects 1130/1160/1170) closed lower than budgeted (-$31,900) due to restricted operations during the pandemic. Admin salary projections closed slightly under projections (-$1,800).
Classified Salary Expense	2,145,098	2,104,492	(40,606)	Instructional aide salary expense closed under projections (-$15,800) due to movement of salaries to restricted resources (i.e. ELO Grant). Classified support staff expense closed under (-$18,000) due to unhired staff that was previously budgeted. Classified Management salaries closed under budget (-$5,900) and office staff salaries increased over budget (+$4,100) to assist with summer registrations. Other Classified salaries closed under budget (-$5,000) due to savings caused by limited operations.
Employee Benefits	3,581,550	3,540,966	(40,584)	Payroll benefits, taxes, and health/welfare expenses closed under projections due to the change of salaries discussed above.

Materials/Supplies	684,147	523,846	(160,301)	Materials/Supplies expenses fell below projections as book expense was under budget (-$24,100) due to a larger than anticipated Lotto apportionment on the Restricted side of the budget covering more curriculum expense and materials/supplies/non-capitalized equipment also came in drastically short, due to shifting of resources to other object codes and unspent department/site budgets (-$136,200).
Travel/Professional Services	1,270,310	1,207,106	(63,204)	Travel/Conf/Prof Serv was under budget (-$20,800) due to travel reductions caused by COVID, membership dues decreased (-$300), utility expenses were over projections (+$26,700), lease/repair expense was under budget (-$29,200), professional services was under budget (-$37,200) , and communications expense was under (-$2,400).
Depreciable Assets/Improvements	16,235	13,148	(3,087)	Equipment expense was under budget due to an order being canceled as the product was out of stock.
Transfers to ICOE (County Sp Ed)	98,516	98,334	(182)	Slight change is due to the decreased LCFF rate calculation.
Indirect Cost Recovery	(247,425)	(279,133)	(31,709)	Indirect fees closed higher than budgeted (a gain to the GF UR side of the budget) due to charging of indirect in accounts where it was not previously budgeted (i.e. Sp Ed, CARES LLM Fund, and Maintenance).
Debt Service	-	-	-	No change since prior report.
Interfund Transfers - Out	260,000	260,000	-	No change since prior report.
Total GF UR Expenditures	**15,892,992**	**15,553,566**	**(339,426)**	

As can be seen above, there were significant savings in expenditures between Actuals and the prior projection in June. This is primarily due to 1) unhired staff salary and benefits savings, as well as 2) unspent site and department budgets due to limited operations.

2020-21 GF Restricted Variances

The other side of the General Fund is the Restricted Budget, which houses the District's supplemental programs, often referred to as "categorical" funds. This side of the Budget houses certain federal funds, such as Title I Low Income, Title IIA Teacher Quality, and Title III Limited English Proficiency. In addition, a few State categorical programs remain on the Restricted side of the budget including the Career Tech Ed Incentive Grant, Strong Workforce Program, Ag Incentive Grant, and AB602 Special Ed Funds. Finally, there are a few local grants on this side of the budget as well, including dissolved RDA Pass-through payments, Microsoft Settlement Funds, and the local Ag Donation Account.

The following table illustrates the variances in GF Restricted Revenues since the last update.

GF Restricted Revenues	2020-21 Estimated Actuals	2020-21 Unaudited Actuals	Variance	Explanation
Federal Revenue	6,614,037	4,491,926	(2,122,111)	Federal Revenues came in under budget by a large amount due to the vast majority of federal revenues consideration as "unearned revenue" accounts. This means that revenues are only recognized as expenditures are made. Because expenditures were not fully made in these resources, a large amount of carryover/ unrecognized revenue (approx. $2.08 million) will be moved to 2021-22 in USDA grants, Title I, ESSER II, Title IIA, Title IV, Title V, and Title III.
Other State Revenue	4,867,107	4,774,485	(92,622)	State Revenues also came in under budget in a similar fashion to the above, due to unearned revenues (i.e. ASES) or grants that have not yet paid (bus grants).
Local Revenue	1,173,717	729,361	(444,356)	Local Revenues also came in under the budgeted amount. Similar to the above, there are numerous local pass-through grants that are unearned revenue accounts (ASES, Strong Workforce).
UR Contributions to Restricted	1,523,968	1,484,509	(39,459)	Restricted Contributions are projected to decrease due to the changes discussed in the GF UR Contributions section above.
Total Restricted Revenues	**14,178,829**	**11,480,282**	**(2,698,547)**	

Above you can see that the large variance is due to deferred revenues on restricted grants. Those funds will be available as carryover in the 2021-22 school year.

The table below shows the variances in GF Restricted Expenditures since the last budget update.

GF Restricted Expenditures	2020-21 Estimated Actuals	2020-21 Unaudited Actuals	Variance	Explanation
Certificated Salary Expense	2,243,593	2,139,214	(104,379)	Cert Barg Unit Salaries (Objects 1100/1200) were under budget (-$83,100) due to less than anticipated funds available in IPI Grant, Subs/Stipends/Extra Duty salaries were under budget (-$25,200) due to lack of activity, and admin salaries were over budget (+$3,900) to cover addl summer school admin needed due to COVID protocols.
Classified Salary Expense	1,098,239	899,266	(198,973)	Inst aide salary (-$155,200), support staff expense (-$16,500), site/district office staff salaries (-$1,800), and Other Classified salaries (-$25,500) all were under budget due to unfilled positions or short-term staffing.
Employee Benefits	2,120,295	1,898,549	(221,747)	Payroll benefits, taxes, and health/welfare expenses decreased in this projection to account for the change of salaries discussed above.
Materials/Supplies	2,667,430	2,093,782	(573,648)	Materials/Supplies budgets performed far under budget for the following reasons: Unspent program funds in Title I (-$18,800), Migrant (-$1,000), fed stimulus (-$113,100), Perkins (-$400), TIIA (-$500), TV (-$5,900), TIV (-$4,400), TIII LEP (-$5,700), MediCal funds (-$33,000), USDA funds (-$1,500), ASES (-$81,100), Restricted Lotto (-$24,600), MS Acad (-$800), CTEIG (-$10,000), SWFP (-$92,600), State LLM funds (-$2,100), LPSBG (-$16,500), Drinking fount grant (-$91,300), Maint (-$19,600), local grants (-$51,300), and MS Acct (-$300). These were partially offset by COVID Relief fund (+$800).

Travel/Professional Services	746,756	437,108	(309,647)	Prof Services/ Travel/Conf/Leases/Repairs budgets performed far under budget for the following reasons: Unspent program funds, such as Title I (-$13,100), Migrant (-$600), federal stimulus funds (-$19,400), TIIA (-$28,600), TIV (-$7,800), MediCal LEA funds (-$39,600), USDA funds (-$1,100), ASES (-$7,600), MS Academies (-$6,800), CTEIG (-$5,000), Strong Workforce (-$56,000), Sp Ed (-$700), Low Perf block (-$5,000), Drinking fount grant (-$64,700), Maint (-$51,700), and local donations (-$2,700). These unspent funds were partially offset by the following programs that overspent in materials/supplies: Restricted Lotto (+$100) and MS fund (+$300).
Depreciable Assets/Improvements	4,261,638	288,585	(3,973,052)	Equipment/Capital Improvement budgets performed far under budget for the following reasons: Unspent program funds, such as federal stimulus funds (-$1,792,200), MS Academies (-$16,000), Strong Workforce (-$12,200), ELO (-$1,091,000), bus grant (-$994,900), Maint (-$3,900), and local IID grant (-$63,000).
Indirect Cost Recovery	166,911	222,248	55,337	Indirect fees came in over budget year due to reasons mentioned in the GF UR section above.
Interfund Transfers Out	160,000	158,924	(1,076)	Transfers came in slightly under budget as actual RDA revenues used to transfer to Debt Service were under budget.
Total GF Restricted Expenditures	**13,464,862**	**8,137,676**	**(5,327,186)**	

From the above, you can see that all expense categories ont GF Restricted side were all far under budget, due to many programs and activities being suspended during COVID. Despite this, the vast majority of these budget savings will be carried forward to the 2021-22 school year to be spent in the near future, so as to fulfill their intended use.

The 2020-21 Bottom Line

The HUSD Unaudited Actuals 2020-21 Bottom Line figures are summarized in the following table:

2020-21 GF Bottom Line	General Fund Unrestricted	General Fund Restricted	Totals
LCFF State Aid	9,313,866	-	9,313,866
Education Protection Account	4,888,369	-	4,888,369
LCFF State Aid - Prior Year	(1)	-	(1)
Local Property Taxes	3,147,668	-	3,147,668
Federal Revenue	-	4,491,926	4,491,926
Other State Revenue (Non-RL)	340,174	4,774,485	5,114,660
Local Revenue	120,410	729,361	849,772
Interfund Transfers - In	-	-	-
UR Contributions to Restricted	(1,484,509)	1,484,509	-
TOTAL REVENUES	**16,325,978**	**11,480,282**	**27,806,260**
2020-21 GF Bottom Line	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
Certificated Salary Expense	8,084,807	2,139,214	10,224,021
Classified Salary Expense	2,104,492	899,266	3,003,758
Employee Benefits	3,540,966	1,898,549	5,439,515
Materials/Supplies	523,846	2,093,782	2,617,628
Professional Services	1,207,106	437,108	1,644,214
Depreciable Assets/Improvements	13,148	288,585	301,734
Transfers to ICOE/IVROP	98,334	-	98,334
Indirect Cost Recovery	(279,133)	222,248	(56,886)
Debt Service	-	-	-
Interfund Transfers - Out	260,000	158,924	418,924
TOTAL EXPENSES	**15,553,566**	**8,137,676**	**23,691,242**
2020-21 GF Bottom Line	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
NET GAIN/LOSS	**772,412**	**3,342,606**	**4,115,018**
AUDIT ADJUSTMENTS	**-**	**-**	**-**
JULY 1 BEGINNING BALANCE	**6,635,601**	**(713,967)**	**5,921,634**
JUNE 30 ENDING BALANCE	**7,408,013**	**2,628,639**	**10,036,652**

Of the estimated ending balance:

- $25,000 is designated to the revolving cash account (approximately 0.11%)
- $45,901 is designated as Fair Market Adjustment to the Cash held in the County Treasury, a new GASB requirement (approximately 0.19%)
- $710,737 is assigned to the minimum 3% reserve level
- $243,434 is assigned to Prepaid Expense from the ELA Adoption (approximately 1.03%)
- $6,382,941 in additional Reserve for Economic Uncertainties that may be used for future capital improvements and/or to offset declining enrollment (approximately 26.94%)

To summarize the 2020-21 section above, clearly HUSD's financials performed well. The GF UR side of the budget outperformed the Estimated Actuals projections by approximately $352,000, a result of several budgets going unspent due to limited operations during the pandemic, as well as the use of one-time COVID-related funding to pay for the change in operations due to distance learning and the return to in-person instruction. Moving forward, the District will have to continue to monitor the change in protocols due to COVID, whether these measures will continue into the foreseeable future, and how the GF UR side of the budget will be impacted by attendance concerns. From the Restricted side of the GF, many planned expenditures using stimulus funds have not yet come to fruition, leading to a large surplus on that side of the budget. Despite this large carryover, however, the District has already made several plans to utilize these funds on large, one-time expenditures to assist with addressing pressing facilities needs that are directly impacted by the changes brought on by the pandemic, and the threat of future school closures.

2021-22 Variances

In addition to looking at the 2020-21 actual data, this report also examined variations between the 2021-22 July 1 Budget figures from June and the First Budget Revision projections in this report. Similar to the Actuals section above, the following sections provide variances for both the Unrestricted and Restricted portions of the General Fund 2021-22 Budget.

2021-22 GF Unrestricted Variances

The table below summarizes the differences in GF UR revenues between the current 2021-22 General Fund projections and the July 1 Budget Adoption.

GF Unrestricted Revenues	2021-22 July Budget	2021-22 First Budget Revision	Variance	Explanation
LCFF State Aid	12,251,119	10,756,027	(1,495,092)	Overall, the LCFF increased +$466,000 due to the additional Supplemental and Concentration funds provided in the Final State Budget. LCFF State Aid, however, is projected to decrease as the EPA is expected to increase. The shift from State Aid however is offset partially by a projected decrease in Local Prop Taxes.
Education Protection Account	3,028,782	5,032,239	2,003,457	The EPA amount was taken from the ICOE projected LCFF calculator and is projected to increase substantially over the original budget projection.
LCFF State Aid - PY	-	-	-	No change over prior budget adoption.

LCFF - Local Prop Taxes	3,046,136	3,003,798	(42,338)	This decrease is due to alignment with 2020-21 actual property tax collections, which were under the original projection.
Federal Revenue	-	-	-	No change over prior budget adoption.
Other State Revenue (Non-LCFF)	303,949	324,580	20,631	This projected increase is due to an updated Lotto projection for 2021-22.
Local Revenue	58,300	58,300	-	No change over prior budget adoption.
Interfund Transfers In	-	-	-	No change over prior budget adoption.
UR Contributions to Restricted	(1,738,976)	(1,666,546)	72,430	Restricted Contributions are expected to decrease overall in the budget year (a gain to the GF UR side of the budget) due to changes in projected contribution to the following programs: Sp Ed IDEA (+$45,200), CTEIG (-$26,500), Sp Ed AB602 (-$135,500), Sp Ed Mental Health (+$1,200), and Maintenance (+$43,100).
Total 2021-22 GF UR Revenues	**16,949,310**	**17,508,398**	**559,088**	

The chart below summarizes the variances in GF UR expenditures.

GF Unrestricted Expenditures	2021-22 July Budget	2021-22 First Budget Revision	Variance	Explanation
Certificated Salary Expense	8,929,359	8,849,830	(79,529)	Budgeted Certificated Bargaining Unit salary expenses (Objects 1100/1200) increased ($6,900) to adjust to actual hires. Extra Duty, Subs, and stipend expenses (Objects 1130/1160/1170) are projected to increase (+$21,300) due to the expansion of tutoring budgets. Admin salary budget decreased (-$107,700) due to the resignation of 1 FTE.

Classified Salary Expense	2,354,625	2,441,995	87,370	Instructional aide salary expense is projected to increase (+$47,200) to account for additional instructional aides hired, support staff expense increased due to additional vacancy added (+$14,500), and site/district office staff salaries (+$24,600) increased to account for additional vacancy. Other Classified salaries increased (+$1,100) to reflect additional EL testing clerks budget.
Employee Benefits	4,005,333	3,950,871	(54,463)	Payroll benefits, taxes, and health/welfare expenses decreased from the prior budget due to the salary changes above, along with the reduction in the State Unemployment Insurance rate that was changed with the passage of the final State Budget.
Materials/Supplies	541,772	534,208	(7,564)	Materials/Supplies expense is projected to decrease over the prior budget (-$7,600) due dept shifts of budgets between object codes.
Travel/Professional Services	1,318,021	1,381,083	63,062	Travel/Conf/Prof Serv are projected to decrease (-$300) due to budget shifts, member dues increased (+$2,000) due to budget shifts, prop/liab insurance premiums increased (+$8,800) due to additional premium costs for cyber security, leases/repairs increased (+$2,800) due to budget shifts, and professional services increased (+$49,800) to pay for addl services needed by sites to return to in-person instruction.
Depreciable Assets/Improvements	-	6,710	6,710	Equipment and facility improvement expenses increased to pay for a new vision screening machine for the nurse's office.
Transfers to ICOE (County Sp Ed)	103,981	103,981	-	No change over prior budget.
Indirect Cost Recovery	(165,706)	(207,555)	(41,849)	Indirect fees are projected to increase (a gain to the GF UR side of the budget) due to the addition of carryover into the 2021-22 budget.
Debt Service	-	-	-	No change over prior budget.
Interfund Transfers - Out	260,000	260,000	-	No change over prior budget.
Total 2021-22 GF UR Expenditures	**17,347,385**	**17,321,123**	**(26,262)**	

2021-22 GF Restricted Variances

The following variances on the Restricted side of the budget are more drastic, as the inclusion of carryover funds from 2020-21 Actuals are now included in the 2021-22 projections. In addition, with the inclusion of new grants such as additional federal stimulus funds, the variance is even greater since Budget Adoption.

GF Restricted Revenues	2021-22 July Budget	2021-22 First Budget Revision	Variance	Explanation
Federal Revenue	1,881,793	9,364,753	7,482,959	Federal Revenues overall are set to increase drastically in this budget due to adjusted Fed Sp Ed grant (+$2,100), carryover added for USDA (+$2,600), Title I (+$50,400), ESSER II ($1,719,900), Title IIA (+$39,500), Title V (+$6,200), Title IV (+$21,000), Title III (+$14,000), and LEA Billing (+$7,500). In addition, ESSER III funds were added (+$5,619,700).
Other State Revenue	1,513,711	1,707,076	193,365	State Revenues are set to increase due to the following changes: Carryover added to Restricted Lotto (+$25,400), ASES state grant (+$96,500), MS Academies Grant (+$50,000), CTEIG (+$23,100), These were partially offset by a reduction to the Sp Ed Mental Health projected revenue (-$1,600).
Local Revenue	720,732	1,212,442	491,710	Local Revenues are projected to increase over the July budget due to: Carryover added to ASES consortium (+$112,100), Strong Workforce Grant carryover (+$306,000), and additional Sp Ed AB602 funds increased by the enacted State Budget (+$73,600).
UR Contributions to Restricted	1,738,976	1,666,546	(72,430)	Restricted Contributions are projected to decrease due to the changes discussed in the GF UR Contributions section above.
Total 2021-22 GF Restricted Revenues	**5,855,212**	**13,950,817**	**8,095,604**	

Similarly, on the expenditure side of the budget, addition of carryover and new funds yielded large increases.

GF Restricted Expenditures	2021-22 July Budget	2021-22 First Budget Revision	Variance	Explanation
Certificated Salary Expense	1,751,328	1,784,002	32,674	Cert Barg Unit Salaries (Objects 1100/1200) are projected to increase (+$78,600) to create a Sp Ed teacher vacancy, Subs/Stipends/Extra Duty salaries also increased (+$47,000) to add prior year programs with carryover (i.e. SWFP), and admin salaries decreased (-$92,900) due to the elimination of the full-time Sp Ed Director.
Classified Salary Expense	1,000,303	1,072,903	72,600	Instructional aide salary expense increased (+$40,600) due to carryover (i.e. ELO paraprof grant), support staff expense (+$75,800) to account for additional positions in technology and maint, office personnel decreased (-$42,100) to account for elimination of salaried health clerks for COVID protocols, and Other Classified salaries (-$1,800) decreased due to Migrant budget shifts.
Employee Benefits	2,000,676	2,031,353	30,677	Payroll benefits, taxes, and health/welfare expenses increased from the original budget to account for the change of salaries discussed above.
Materials/Supplies	428,140	2,192,865	1,764,726	Materials/Supplies budgets increased greatly to account for the inclusion of prior-year carryover and new grants (i.e. ESSER III).
Travel/Professional Services	394,418	710,139	315,720	Travel/Prof Services budgets increased greatly to account for the inclusion of prior-year carryover and new grants (i.e. ESSER III).
Depreciable Assets/Improvements	25,000	8,490,997	8,465,997	Capital improvement/equipment budgets increased drastically as the District plans to utilize federal stimulus dollars, both carryover and addition of ESSER III funds, for facility upgrades to mitigate the impact of COVID and prevent virus transmission.

Indirect Cost Recovery	95,347	137,196	41,849	Indirect fees are projected to increase in the budget year due to reasons mentioned in the GF UR section above.
Interfund Transfers Out	160,000	160,000	-	No change over prior budget.
Total GF Restricted Expenditures	**5,855,212**	**16,579,456**	**10,724,243**	

The 2021-22 Bottom Line

The chart below summarizes the updated projected summary of 2021-22 Budget figures.

2021-22 GF Bottom Line	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
LCFF State Aid	10,756,027	-	10,756,027
Education Protection Account	5,032,239	-	5,032,239
LCFF State Aid - Prior Year	-	-	-
Local Property Taxes	3,003,798	-	3,003,798
Federal Revenue	-	9,364,753	9,364,753
Other State Revenue (Non-RL)	324,580	1,707,076	2,031,656
Local Revenue	58,300	1,212,442	1,270,742
Interfund Transfers - In	-	-	-
UR Contributions to Restricted	(1,666,546)	1,666,546	-
TOTAL REVENUES	**17,508,398**	**13,950,817**	**31,459,215**
2021-22 GF Bottom Line	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
Certificated Salary Expense	8,849,830	1,784,002	10,633,832
Classified Salary Expense	2,441,995	1,072,903	3,514,898
Employee Benefits	3,950,871	2,031,353	5,982,224
Materials/Supplies	534,208	2,192,865	2,727,074
Professional Services	1,381,083	710,139	2,091,222
Depreciable Assets/Improvements	6,710	8,490,997	8,497,707
Transfers to ICOE/IVROP	103,981	-	103,981
Indirect Cost Recovery	(207,555)	137,196	(70,359)
Debt Service	-	-	-
Interfund Transfers - Out	260,000	160,000	420,000
TOTAL EXPENSES	**17,321,123**	**16,579,456**	**33,900,578**
2021-22 GF Bottom Line	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
NET GAIN/LOSS	**187,275**	**(2,628,639)**	**(2,441,364)**
AUDIT ADJUSTMENTS	**-**	**-**	**-**
JULY 1 BEGINNING BALANCE	**7,408,013**	**2,628,639**	**10,036,652**
JUNE 30 ENDING BALANCE	**7,595,288**	**-**	**7,595,288**

Of the estimated ending balance:

- $25,000 is designated to the revolving cash account (approximately 0.07%)

- $45,901 is designated as Fair Market Adjustment to the Cash held in the County Treasury, a new GASB requirement (approximately 0.14%)
- $1,017,017 is assigned to the minimum 3% reserve level
- $182,575 is assigned to Prepaid Expense from the ELA Adoption (approximately 0.54%)
- $6,324,794 in additional Reserve for Economic Uncertainties that may be used for future capital improvements and/or to offset declining enrollment (approximately 18.66%)

To summarize the 2021-22 section above, clearly HUSD's financials are healthy. On the GF UR side of the Budget, it is projected to be "in the black" for the 2021-22 school year. This is a positive change over the July 1 Budget projection of a deficit, indicating a swing of approximately $585,000. This was caused primarily by the increase in LCFF Supplemental and Concentration, as well as some lowered costs due to the lowering of the State Unemployment Insurance rate, both of which were the result of changes in the enacted State Budget versus the Governor's May Revise that was used for the July 1 Budget Adoption. From the Restricted side of the GF, the large increase in Revenues and Expenditures were the result of the inclusion of carryover funds from the prior year, along with new funds added, the vast majority of that being from the inclusion of the ESSER III grant.

OTHER FUNDS

STUDENT ACTIVITY SPECIAL REVENUE FUND

New to the financials this fiscal year is the inclusion of the Student Body accounts operated by the different school sites within the District. These funds are raised and expended by the different student site councils, and represent sales for fundraisers, donations, and expenditures of student trips and other student club supplies. The 2020-21 Unaudited Actuals ending balance is $187,566. The 2021-22 Budget ending balance is projected to be $164,566.

ADULT EDUCATION FUND

In addition to the General Fund, the District also runs an Adult Education program that is accounted for in a separate fund (Fund 110). The regular Adult Ed program exists through a consortium funding model at a county level, and will service basic Adult Education High School Diploma and ESL programs. The 2020-21 Unaudited Actuals ending balance is $77,439. The 2021-22 Budget ending balance is projected to be $77,922.

CAFETERIA FUND

The District cafeteria is also run under a separate fund (Fund 130). The 2020-21 Unaudited Actuals ending balance is $901,963. The projected ending balance in the 2021-22 Budget is estimated to drop to $856,775.

BUILDING FUND

The Building Fund (Fund 210) holds the revenues and expenditures for the Certificate of Participation (COP) issued by the District during the 2015-16 fiscal year, as well as the GO Bond

proceeds from the 2018 election, series A and B issuances. The 2020-21 Unaudited Actuals ending balance is $5,444,125. The District is currently using these funds on capital facility projects, most notably the HMS Gymnasium project and supplementing COVID mitigation projects, that will continue into the 2021-22 school year, and has budgeted to spend the fund down to zero by 6/30/22.

CAPITAL FACILITIES FUND

The Capital Facilities Fund (Fund 250) accounts for all the developer fees collected by the District when new construction projects take place within the city of Holtville. The District charges were increased in accordance with Education Code and the State Allocation Board's biennial inflation adjustment to $4.08/square foot for residential construction and $0.66/square foot for commercial development. These charges represent the mitigation of the impact of new construction within the city and can be used to fund projects within the District to accommodate new growth in student enrollment. The District is currently utilizing these funds to assist in construction of the HMS Gym. The 2020-21 Unaudited Actuals ending balance is $78,298. The budgeted ending balance in the 2021-22 fiscal year is projected to be $0, as the District is hoping to continue to use these funds for capital improvement projects in conjunction with the funds from Fund 210.

THE BOND INTEREST AND REDEMPTION FUND

The Bond Interest and Redemption Fund is maintained within the District's financials, but is run by the Imperial County Tax Assessor's Office. This fund tracks property tax receipts related to the District's 2002 and 2018 voter-approved General Obligation Bonds, as well as the principal and interest payments made to bond holders. The Unaudited Actuals ending balance for 2020-21 is $1,040,899 and is currently budgeted to close at $734,643 in 2021-22. Please note that the 2020-21 actual figures contained in this report were entered into the District's books utilizing information provided by the Imperial County Assessor's Office. 2021-22 information was derived from District estimates, based on prior year revenues and budget year expected bond principal and interest payments.

THE DEBT SERVICE FUND

The Debt Service Fund serves to issue payments for privately-placed debt that the District has issued. This debt includes a 2006-07 COP issuance, the 2007-08 Qualified Zone Academy Bond (QZAB) issuance, the 2011-12 QSCB issuance, and the recent 2015-16 COP issuance. Funds needed to pay down the debt are received from both District General Funds, as well as pass-through payments made to the District as a result of the dissolution of the City of Holtville Redevelopment Agency (as mandated by State law). The 2020-21 Unaudited Actuals ending balance is $376,938, while the projected ending balance for the 2021-22 Budget is $332,716.

In Closing

There is still much work to do at HUSD to navigate the changing landscape in Education today. With the challenges brought on by the COVID-19 crisis and economic uncertainty, State tax

revenues are at high risk. In addition, increasing employment costs (particularly in the area of district contributions to employee retirement systems), enrollment concerns, and pressure from the State to increase "supplemental" funds while ignoring core costs, all put pressure on school district financials. To be compliant with County and State guidelines, the District must strive to maintain balanced budgets. The HUSD Business Office hopes that this report is helpful in providing timely information to facilitate prudent financial decisions. For that reason, HUSD Staff recommend that the Board approve the 2020-21 Unaudited Actuals/ 2021-22 First Budget Revision Report.

Any questions regarding this, or any other financial concerns of the District may be directed toward John-Paul Wells, Assistant Superintendent via telephone at 760-356-2974 or email at jpwells@husd.net.

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: Robin Castle for the Clerk Date of Meeting: Sep 13, 2021
Clerk/Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

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

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

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

For County Office of Education:	For School District:
Norma Fajardo	John-Paul Wells
Name	Name
Senior Director, External Business	Assistant Superintendent
Title	Title
760-312-6585	760-356-2974
Telephone	Telephone
nfajardo@icoe.org	jpwells@husd.net
E-mail Address	E-mail Address

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.91%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2022-23 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	$0.00
	Adjusted Appropriations Limit	$11,395,482.72
	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.	$11,395,482.72
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	5.86%

1/15/2021

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	2020-21 Unaudited Actuals Restricted (B)	2020-21 Unaudited Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	17,349,902.38	0.00	17,349,902.38	18,792,064.00	0.00	18,792,064.00	8.3%
2) Federal Revenue		8100-8299	0.00	4,491,926.16	4,491,926.16	0.00	9,364,752.62	9,364,752.62	108.5%
3) Other State Revenue		8300-8599	340,174.41	4,774,485.09	5,114,659.50	324,580.00	1,707,075.84	2,031,655.84	-60.3%
4) Other Local Revenue		8600-8799	120,410.16	729,361.39	849,771.55	58,300.00	1,212,442.06	1,270,742.06	49.5%
5) TOTAL, REVENUES			17,810,486.95	9,995,772.64	27,806,259.59	19,174,944.00	12,284,270.52	31,459,214.52	13.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	8,084,806.63	2,139,213.90	10,224,020.53	8,849,829.77	1,784,001.75	10,633,831.52	4.0%
2) Classified Salaries		2000-2999	2,104,492.27	899,265.80	3,003,758.07	2,441,994.70	1,072,903.27	3,514,897.97	17.0%
3) Employee Benefits		3000-3999	3,540,966.19	1,898,548.81	5,439,515.00	3,950,870.61	2,031,353.43	5,982,224.04	10.0%
4) Books and Supplies		4000-4999	523,846.09	2,093,781.89	2,617,627.98	534,208.13	2,192,865.48	2,727,073.61	4.2%
5) Services and Other Operating Expenditures		5000-5999	1,207,105.85	437,108.49	1,644,214.34	1,381,083.26	710,138.57	2,091,221.83	27.2%
6) Capital Outlay		6000-6999	13,148.37	288,585.39	301,733.76	6,710.00	8,490,997.38	8,497,707.38	2716.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	98,334.00	0.00	98,334.00	103,981.00	0.00	103,981.00	5.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(279,133.40)	222,247.53	(56,885.87)	(207,554.90)	137,195.90	(70,359.00)	23.7%
9) TOTAL, EXPENDITURES			15,293,566.00	7,978,751.81	23,272,317.81	17,061,122.57	16,419,455.78	33,480,578.35	43.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,516,920.95	2,017,020.83	4,533,941.78	2,113,821.43	(4,135,185.26)	(2,021,363.83)	-144.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	260,000.00	158,923.94	418,923.94	260,000.00	160,000.00	420,000.00	0.3%
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	(1,484,509.29)	1,484,509.29	0.00	(1,666,546.06)	1,666,546.06	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,744,509.29)	1,325,585.35	(418,923.94)	(1,926,546.06)	1,506,546.06	(420,000.00)	0.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			772,411.66	3,342,606.18	4,115,017.84	187,275.37	(2,628,639.20)	(2,441,363.83)	-159.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,635,600.89	(713,966.98)	5,921,633.91	7,408,012.55	2,628,639.20	10,036,651.75	69.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,635,600.89	(713,966.98)	5,921,633.91	7,408,012.55	2,628,639.20	10,036,651.75	69.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,635,600.89	(713,966.98)	5,921,633.91	7,408,012.55	2,628,639.20	10,036,651.75	69.5%
2) Ending Balance, June 30 (E + F1e)			7,408,012.55	2,628,639.20	10,036,651.75	7,595,287.92	0.00	7,595,287.92	-24.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	243,433.74	0.00	243,433.74	182,575.00	0.00	182,575.00	-25.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,628,639.20	2,628,639.20	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,139,578.81	0.00	7,139,578.81	7,387,712.92	0.00	7,387,712.92	3.5%
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 Unrestricted (A)	2020-21 Unaudited Actuals Restricted (B)	2020-21 Unaudited Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	5,918,190.44	(84,496.43)	5,833,694.01				
1) Fair Value Adjustment to Cash in County Treasury		9111	45,900.76	0.00	45,900.76				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
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	18,350.16	0.00	18,350.16				
4) Due from Grantor Government		9290	1,936,228.29	3,306,088.07	5,242,316.36				
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	243,433.74	0.00	243,433.74				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			8,187,103.39	3,221,591.64	11,408,695.03				
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	779,090.84	262,981.56	1,042,072.40				
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	329,970.88	329,970.88				
6) TOTAL, LIABILITIES			779,090.84	592,952.44	1,372,043.28				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			7,408,012.55	2,628,639.20	10,036,651.75				

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	2020-21 Unaudited Actuals Restricted (B)	2020-21 Unaudited Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	9,313,866.00	0.00	9,313,866.00	10,756,027.00	0.00	10,756,027.00	15.5%
Education Protection Account State Aid - Current Year		8012	4,888,369.00	0.00	4,888,369.00	5,032,239.00	0.00	5,032,239.00	2.9%
State Aid - Prior Years		8019	(1.00)	0.00	(1.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	28,843.38	0.00	28,843.38	28,843.00	0.00	28,843.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	3,503,982.22	0.00	3,503,982.22	3,503,982.00	0.00	3,503,982.00	0.0%
Unsecured Roll Taxes		8042	359,067.66	0.00	359,067.66	359,068.00	0.00	359,068.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	22,686.66	0.00	22,686.66	22,687.00	0.00	22,687.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(901,523.00)	0.00	(901,523.00)	(901,523.00)	0.00	(901,523.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	143,777.88	0.00	143,777.88	0.00	0.00	0.00	-100.0%
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	92.58	0.00	92.58	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			17,359,161.38	0.00	17,359,161.38	18,801,323.00	0.00	18,801,323.00	8.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,259.00)	0.00	(9,259.00)	(9,259.00)	0.00	(9,259.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			17,349,902.38	0.00	17,349,902.38	18,792,064.00	0.00	18,792,064.00	8.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	216,953.83	216,953.83	0.00	216,953.83	216,953.83	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	520,526.74	520,526.74	0.00	403,829.37	403,829.37	-22.4%
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		773,107.41	773,107.41		842,739.60	842,739.60	9.0%
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		56,135.95	56,135.95		126,845.53	126,845.53	126.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	2020-21 Unaudited Actuals Restricted (B)	2020-21 Unaudited Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		74,892.29	74,892.29		93,710.00	93,710.00	25.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		105,261.18	105,261.18		85,891.33	85,891.33	-18.4%
Career and Technical Education	3500-3599	8290		18,804.30	18,804.30		19,095.00	19,095.00	1.5%
All Other Federal Revenue	All Other	8290	0.00	2,726,244.46	2,726,244.46	0.00	7,575,687.96	7,575,687.96	177.9%
TOTAL, FEDERAL REVENUE			0.00	4,491,926.16	4,491,926.16	0.00	9,364,752.62	9,364,752.62	108.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	64,644.00	0.00	64,644.00	65,899.00	0.00	65,899.00	1.9%
Lottery - Unrestricted and Instructional Materials		8560	267,513.41	114,373.79	381,887.20	258,681.00	103,155.00	361,836.00	-5.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		96,960.92	96,960.92		280,303.36	280,303.36	189.1%
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		124,878.54	124,878.54		91,289.73	91,289.73	-26.9%
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	8,017.00	4,438,271.84	4,446,288.84	0.00	1,232,327.75	1,232,327.75	-72.3%
TOTAL, OTHER STATE REVENUE			340,174.41	4,774,485.09	5,114,659.50	324,580.00	1,707,075.84	2,031,655.84	-60.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	2020-21 Unaudited Actuals Restricted (B)	2020-21 Unaudited Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	158,923.94	158,923.94	0.00	160,000.00	160,000.00	0.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	56,020.95	0.00	56,020.95	50,000.00	0.00	50,000.00	-10.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	45,900.76	0.00	45,900.76	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	105,757.52	105,757.52	0.00	569,348.15	569,348.15	438.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	92.59	0.00	92.59	0.00	0.00	0.00	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	18,395.86	76,422.41	94,818.27	8,300.00	11,208.00	19,508.00	-79.4%
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		388,257.52	388,257.52		471,885.91	471,885.91	21.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			120,410.16	729,361.39	849,771.55	58,300.00	1,212,442.06	1,270,742.06	49.5%
TOTAL, REVENUES			17,810,486.95	9,995,772.64	27,806,259.59	19,174,944.00	12,284,270.52	31,459,214.52	13.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	6,558,337.36	1,697,834.27	8,256,171.63	7,310,379.62	1,412,221.20	8,722,600.82	5.6%
Certificated Pupil Support Salaries		1200	779,670.88	307,956.50	1,087,627.38	876,299.47	256,920.99	1,133,220.46	4.2%
Certificated Supervisors' and Administrators' Salaries		1300	578,624.39	133,423.13	712,047.52	491,630.05	114,859.56	606,489.61	-14.8%
Other Certificated Salaries		1900	168,174.00	0.00	168,174.00	171,520.63	0.00	171,520.63	2.0%
TOTAL, CERTIFICATED SALARIES			8,084,806.63	2,139,213.90	10,224,020.53	8,849,829.77	1,784,001.75	10,633,831.52	4.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	285,771.52	499,342.83	785,114.35	386,568.79	629,651.11	1,016,219.90	29.4%
Classified Support Salaries		2200	955,297.50	256,664.05	1,211,961.55	1,068,359.21	307,795.08	1,376,154.29	13.5%
Classified Supervisors' and Administrators' Salaries		2300	203,203.51	81,003.00	284,206.51	216,712.08	82,513.08	299,225.16	5.3%
Clerical, Technical and Office Salaries		2400	560,180.81	28,208.72	588,389.53	610,538.17	2,808.00	613,346.17	4.2%
Other Classified Salaries		2900	100,038.93	34,047.20	134,086.13	159,816.45	50,136.00	209,952.45	56.6%
TOTAL, CLASSIFIED SALARIES			2,104,492.27	899,265.80	3,003,758.07	2,441,994.70	1,072,903.27	3,514,897.97	17.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,220,056.67	1,265,285.46	2,485,342.13	1,450,055.96	1,339,507.67	2,789,563.63	12.2%
PERS		3201-3202	466,256.45	213,956.90	680,213.35	582,399.78	277,710.13	860,109.91	26.4%
OASDI/Medicare/Alternative		3301-3302	286,728.31	113,929.58	400,657.89	319,752.51	118,460.66	438,213.17	9.4%
Health and Welfare Benefits		3401-3402	1,297,387.54	225,632.91	1,523,020.45	1,343,586.94	231,634.97	1,575,221.91	3.4%
Unemployment Insurance		3501-3502	15,735.10	5,433.45	21,168.55	56,250.21	15,007.44	71,257.65	236.6%
Workers' Compensation		3601-3602	186,469.77	54,310.16	240,779.93	134,169.65	33,008.40	167,178.05	-30.6%
OPEB, Allocated		3701-3702	68,332.35	20,000.35	88,332.70	64,655.56	16,024.16	80,679.72	-8.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,540,966.19	1,898,548.81	5,439,515.00	3,950,870.61	2,031,353.43	5,982,224.04	10.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	46,689.88	119,879.38	166,569.26	85,000.00	192,753.88	277,753.88	66.7%
Materials and Supplies		4300	397,295.10	1,028,561.60	1,425,856.70	374,552.64	1,822,301.22	2,196,853.86	54.1%
Noncapitalized Equipment		4400	79,861.11	945,340.91	1,025,202.02	74,655.49	177,810.38	252,465.87	-75.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			523,846.09	2,093,781.89	2,617,627.98	534,208.13	2,192,865.48	2,727,073.61	4.2%
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	19,127.71	23,078.83	42,206.54	68,128.40	157,284.12	225,412.52	434.1%
Dues and Memberships		5300	16,362.59	5,419.00	21,781.59	17,250.72	4,779.00	22,029.72	1.1%
Insurance		5400 - 5450	183,324.92	0.00	183,324.92	212,112.60	0.00	212,112.60	15.7%
Operations and Housekeeping Services		5500	474,227.57	10,120.00	484,347.57	453,500.00	8,470.00	461,970.00	-4.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	90,012.54	47,321.76	137,334.30	119,853.18	105,000.00	224,853.18	63.7%
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	366,851.14	351,168.90	718,020.04	452,738.36	434,605.45	887,343.81	23.6%
Communications		5900	57,199.38	0.00	57,199.38	57,500.00	0.00	57,500.00	0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,207,105.85	437,108.49	1,644,214.34	1,381,083.26	710,138.57	2,091,221.83	27.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	225,458.27	225,458.27	0.00	7,342,327.71	7,342,327.71	3156.6%
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	13,148.37	63,127.12	76,275.49	6,710.00	1,148,669.67	1,155,379.67	1414.7%
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			13,148.37	288,585.39	301,733.76	6,710.00	8,490,997.38	8,497,707.38	2716.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	98,334.00	0.00	98,334.00	103,981.00	0.00	103,981.00	5.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			98,334.00	0.00	98,334.00	103,981.00	0.00	103,981.00	5.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(222,247.53)	222,247.53	0.00	(137,195.90)	137,195.90	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(56,885.87)	0.00	(56,885.87)	(70,359.00)	0.00	(70,359.00)	23.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(279,133.40)	222,247.53	(56,885.87)	(207,554.90)	137,195.90	(70,359.00)	23.7%
TOTAL, EXPENDITURES			15,293,566.00	7,978,751.81	23,272,317.81	17,061,122.57	16,419,455.78	33,480,578.35	43.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	2020-21 Unaudited Actuals Restricted (B)	2020-21 Unaudited Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	260,000.00	158,923.94	418,923.94	260,000.00	160,000.00	420,000.00	0.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			260,000.00	158,923.94	418,923.94	260,000.00	160,000.00	420,000.00	0.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,484,509.29)	1,484,509.29	0.00	(1,666,546.06)	1,666,546.06	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			(1,484,509.29)	1,484,509.29	0.00	(1,666,546.06)	1,666,546.06	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,744,509.29)	1,325,585.35	(418,923.94)	(1,926,546.06)	1,506,546.06	(420,000.00)	0.3%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	2020-21 Unaudited Actuals Restricted (B)	2020-21 Unaudited Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	17,349,902.38	0.00	17,349,902.38	18,792,064.00	0.00	18,792,064.00	8.3%
2) Federal Revenue		8100-8299	0.00	4,491,926.16	4,491,926.16	0.00	9,364,752.62	9,364,752.62	108.5%
3) Other State Revenue		8300-8599	340,174.41	4,774,485.09	5,114,659.50	324,580.00	1,707,075.84	2,031,655.84	-60.3%
4) Other Local Revenue		8600-8799	120,410.16	729,361.39	849,771.55	58,300.00	1,212,442.06	1,270,742.06	49.5%
5) TOTAL, REVENUES			17,810,486.95	9,995,772.64	27,806,259.59	19,174,944.00	12,284,270.52	31,459,214.52	13.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		9,177,109.35	5,624,677.25	14,801,786.60	10,451,922.64	5,939,129.47	16,391,052.11	10.7%
2) Instruction - Related Services	2000-2999		1,600,515.88	455,725.19	2,056,241.07	1,614,646.79	470,368.22	2,085,015.01	1.4%
3) Pupil Services	3000-3999		1,700,736.61	570,104.87	2,270,841.48	1,962,854.90	1,635,786.89	3,598,641.79	58.5%
4) Ancillary Services	4000-4999		213,973.43	11,123.00	225,096.43	302,828.47	9,157.00	311,985.47	38.6%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,372,557.84	364,943.63	1,737,501.47	1,548,025.68	244,868.66	1,792,894.34	3.2%
8) Plant Services	8000-8999		1,130,338.89	952,177.87	2,082,516.76	1,076,863.09	8,120,145.54	9,197,008.63	341.6%
9) Other Outgo	9000-9999	Except 7600-7699	98,334.00	0.00	98,334.00	103,981.00	0.00	103,981.00	5.7%
10) TOTAL, EXPENDITURES			15,293,566.00	7,978,751.81	23,272,317.81	17,061,122.57	16,419,455.78	33,480,578.35	43.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,516,920.95	2,017,020.83	4,533,941.78	2,113,821.43	(4,135,185.26)	(2,021,363.83)	-144.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	260,000.00	158,923.94	418,923.94	260,000.00	160,000.00	420,000.00	0.3%
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	(1,484,509.29)	1,484,509.29	0.00	(1,666,546.06)	1,666,546.06	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,744,509.29)	1,325,585.35	(418,923.94)	(1,926,546.06)	1,506,546.06	(420,000.00)	0.3%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	2020-21 Unaudited Actuals Restricted (B)	2020-21 Unaudited Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			772,411.66	3,342,606.18	4,115,017.84	187,275.37	(2,628,639.20)	(2,441,363.83)	-159.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,635,600.89	(713,966.98)	5,921,633.91	7,408,012.55	2,628,639.20	10,036,651.75	69.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,635,600.89	(713,966.98)	5,921,633.91	7,408,012.55	2,628,639.20	10,036,651.75	69.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,635,600.89	(713,966.98)	5,921,633.91	7,408,012.55	2,628,639.20	10,036,651.75	69.5%
2) Ending Balance, June 30 (E + F1e)			7,408,012.55	2,628,639.20	10,036,651.75	7,595,287.92	0.00	7,595,287.92	-24.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	243,433.74	0.00	243,433.74	182,575.00	0.00	182,575.00	-25.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,628,639.20	2,628,639.20	0.00	0.00	0.00	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,139,578.81	0.00	7,139,578.81	7,387,712.92	0.00	7,387,712.92	3.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
5640	Medi-Cal Billing Option	74,208.15	0.00
6300	Lottery: Instructional Materials	65,398.88	0.00
7425	Expanded Learning Opportunities (ELO) Grant	1,088,933.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	100,761.82	0.00
7510	Low-Performing Students Block Grant	27,972.00	0.00
7810	Other Restricted State	1,189,997.78	0.00
9010	Other Restricted Local	81,367.57	0.00
Total, Restricted Balance		2,628,639.20	0.00

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)	1,519.21	1,519.21	1,519.21	1,519.21	1,519.21	1,519.21
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)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,519.21	1,519.21	1,519.21	1,519.21	1,519.21	1,519.21
5. District Funded County Program ADA						
a. County Community Schools	1.49	1.49	1.49	1.49	1.49	1.49
b. Special Education-Special Day Class	6.74	6.74	6.74	6.74	6.74	6.74
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.62	0.62	0.62	0.62	0.62	0.62
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	8.85	8.85	8.85	8.85	8.85	8.85
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,528.06	1,528.06	1,528.06	1,528.06	1,528.06	1,528.06
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Holtville Unified (63149) - 20/21 Unaudited Actuals				7/23/2021		v.22.2						
LOCAL CONTROL FUNDING FORMULA						**2020-21**						**2021-22**
LCFF ENTITLEMENT CALCULATION												
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		0.00%	0.00%	79.85%	79.85%			5.07%	0.00%	80.37%	80.37%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	441.12	$ 7,702	$ 801	$ 1,358	$ 1,056	$ 4,815,895	441.12	$ 8,093	$ 842	$ 1,436	$ 1,473	$ 5,224,907
Grades 4-6	318.25	7,818		1,249	971	3,194,569	318.25	8,215		1,320	1,355	3,465,798
Grades 7-8	236.13	8,050		1,286	1,000	2,440,592	236.13	8,458		1,360	1,395	2,647,562
Grades 9-12	532.56	9,329	243	1,529	1,189	6,545,146	532.56	9,802	255	1,617	1,658	7,100,096
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 12,754,684	$ 482,749	$ 2,114,018	$ 1,644,751	$ 16,996,202		$ 13,401,749	$ 507,226	$ 2,235,728	$ 2,293,660	$ 18,438,363
NSS Allowance		-				-		-				-
TOTAL BASE	1,528.06	$ 12,754,684	$ 482,749	$ 2,114,018	$ 1,644,751	$ 16,996,202	1,528.06	$ 13,401,749	$ 507,226	$ 2,235,728	$ 2,293,660	$ 18,438,363
ADD ONS:												
Targeted Instructional Improvement Block Grant						$ -						$ -
Home-to-School Transportation						353,701						353,701
Small School District Bus Replacement Program						-						-
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF ENTITLEMENT						**$ 17,349,903**						**$ 18,792,064**
STATE AID CALCULATION												
Miscellaneous Adjustments						-						-
Adjusted LCFF Entitlement						17,349,903						18,792,064
Local Revenue (including RDA)						(3,147,668)						(3,003,798)
Gross State Aid						$ 14,202,235						$ 15,788,266
MINIMUM STATE AID CALCULATION												
			12-13 Rate	2020-21 ADA		N/A			12-13 Rate	2021-22 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			$ 5,258.98	1,528.06		$ 8,036,037			$ 5,258.98	1,528.06		$ 8,036,037
2012-13 NSS Allowance (deficited)						-						-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(3,147,668)						(3,003,798)
Subtotal State Aid for Historical RL/Charter General BG						4,888,369						5,032,239
Categorical funding from 2012-13 net of fair share reduction						2,545,979						2,545,979
Charter School Categorical Block Grant adjusted for ADA			-	-		-			-	-		-
Minimum State Aid Guarantee Before Proration Factor						7,434,348						7,578,218
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						$ 7,434,348						$ 7,578,218
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement						-						-
Minimum State Aid plus Property Taxes including RDA						-						-
Offset						-						-
Minimum State Aid Prior to Offset						-						-
Total Minimum State Aid with Offset						-						-
TOTAL STATE AID						$ 14,202,235						$ 15,788,266
ADDITIONAL STATE AID (Additional SA)						**$ -**						**$ -**
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						$ 17,349,903						$ 18,792,064
Change Over Prior Year			0.18%	31,504					8.31%	1,442,161		
LCFF Entitlement Per ADA						11,354						12,298
Per-ADA Change Over Prior Year			0.18%	20					8.31%	944		
Basic Aid Status (school districts only)						*Non-Basic Aid*						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES												
				Increase		2020-21				Increase		2021-22
State Aid			-27.67%	(3,563,839)		$ 9,313,866			15.48%	1,442,161		$ 10,756,027
Education Protection Account						4,888,369						5,032,239
Property Taxes Net of In-Lieu Transfers			0.12%	3,831		3,147,668			-4.57%	(143,870)		3,003,798
Charter In-Lieu Taxes			0.00%	-		-			0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			-20.56%	(3,560,007)		$ 17,349,903			7.48%	1,298,290		$ 18,792,064

Holtville Unified (63149) - 20/21 Unaudited Actuals				7/23/2021		v.22.2						v.22.2
LOCAL CONTROL FUNDING FORMULA						**2022-23**						**2023-24**
LCFF ENTITLEMENT CALCULATION												
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		2.48%	0.00%	80.14%	80.14%			3.11%	0.00%	80.14%	80.14%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	441.12	$ 8,294	$ 863	$ 1,468	$ 1,496	$ 5,346,829	441.12	$ 8,552	$ 889	$ 1,513	$ 1,543	$ 5,512,658
Grades 4-6	318.25	8,419		1,349	1,376	3,546,625	318.25	8,681		1,391	1,419	3,656,995
Grades 7-8	236.13	8,668		1,389	1,416	2,709,295	236.13	8,938		1,433	1,461	2,793,688
Grades 9-12	532.56	10,045	261	1,652	1,684	7,265,156	532.56	10,357	269	1,703	1,736	7,490,739
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 13,734,336	$ 519,685	$ 2,284,635	$ 2,329,249	$ 18,867,905		$ 14,161,440	$ 535,415	$ 2,355,612	$ 2,401,613	$ 19,454,080
NSS Allowance		-				-		-				-
TOTAL BASE	1,528.06	$ 13,734,336	$ 519,685	$ 2,284,635	$ 2,329,249	$ 18,867,905	1,528.06	$ 14,161,440	$ 535,415	$ 2,355,612	$ 2,401,613	$ 19,454,080
ADD ONS:												
Targeted Instructional Improvement Block Grant						$ -						$ -
Home-to-School Transportation						353,701						353,701
Small School District Bus Replacement Program						-						-
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF ENTITLEMENT						**$ 19,221,606**						**$ 19,807,781**
STATE AID CALCULATION												
Miscellaneous Adjustments						-						-
Adjusted LCFF Entitlement						19,221,606						19,807,781
Local Revenue (including RDA)						(3,003,798)						(3,003,798)
Gross State Aid						$ 16,217,808						$ 16,803,983
MINIMUM STATE AID CALCULATION												
			12-13 Rate	2022-23 ADA		N/A			12-13 Rate	2023-24 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			$ 5,258.98	1,528.06		$ 8,036,037			$ 5,258.98	1,528.06		$ 8,036,037
2012-13 NSS Allowance (deficited)						-						-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(3,003,798)						(3,003,798)
Subtotal State Aid for Historical RL/Charter General BG						5,032,239						5,032,239
Categorical funding from 2012-13 net of fair share reduction						2,545,979						2,545,979
Charter School Categorical Block Grant adjusted for ADA			-	-		-			-	-		-
Minimum State Aid Guarantee Before Proration Factor						7,578,218						7,578,218
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						$ 7,578,218						$ 7,578,218
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement						-						-
Minimum State Aid plus Property Taxes including RDA						-						-
Offset						-						-
Minimum State Aid Prior to Offset						-						-
Total Minimum State Aid with Offset						-						-
TOTAL STATE AID						$ 16,217,808						$ 16,803,983
ADDITIONAL STATE AID (Additional SA)						**$ -**						**$ -**
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						$ 19,221,606						$ 19,807,781
Change Over Prior Year			2.29%	429,542					3.05%	586,175		
LCFF Entitlement Per ADA						12,579						12,963
Per-ADA Change Over Prior Year			2.28%	281					3.05%	384		
Basic Aid Status (school districts only)						*Non-Basic Aid*						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES												
				Increase		2022-23				Increase		2023-24
State Aid			3.99%	429,542		$ 11,185,569			5.24%	586,175		$ 11,771,744
Education Protection Account						5,032,239						5,032,239
Property Taxes Net of In-Lieu Transfers			0.00%	-		3,003,798			0.00%	-		3,003,798
Charter In-Lieu Taxes			0.00%	-		-			0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			2.29%	429,542		$ 19,221,606			3.05%	586,175		$ 19,807,781

Holtville Unified (63149) - 20/21 Unaudited Actuals			7/23/2021	
	2020-21	**2021-22**	**2022-23**	**2023-24**
SUMMARY OF FUNDING				
General Assumptions				
COLA & Augmentation	*0.00%*	*5.07%*	*2.48%*	*3.11%*
Base Grant Proration Factor	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Add-on, ERT & MSA Proration Factor	*0.00%*	*0.00%*	*0.00%*	*0.00%*
LCFF Entitlement				
Base Grant	$12,754,684	$13,401,749	$13,734,336	$14,161,440
Grade Span Adjustment	482,749	507,226	519,685	535,415
Supplemental Grant	2,114,018	2,235,728	2,284,635	2,355,612
Concentration Grant	1,644,751	2,293,660	2,329,249	2,401,613
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-ons: Home-to-School Transportation	353,701	353,701	353,701	353,701
Add-ons: Small School District Bus Replacement Program	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	**$17,349,903**	**$18,792,064**	**$19,221,606**	**$19,807,781**
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	**17,349,903**	**18,792,064**	**19,221,606**	**19,807,781**
LCFF Entitlement Per ADA	**$ 11,354**	**$ 12,298**	**$ 12,579**	**$ 12,963**
Components of LCFF By Object Code				
State Aid (Object Code 8011)	$ 9,313,866	$ 10,756,027	$ 11,185,569	$ 11,771,744
EPA (for LCFF Calculation purposes)	$ 4,888,369	$ 5,032,239	$ 5,032,239	$ 5,032,239
Local Revenue Sources:				
Property Taxes (Object 8021 to 8089)	$ 3,156,927	$ 3,013,057	$ 3,013,057	$ 3,013,057
In-Lieu of Property Taxes (Object Code 8096)	(9,259)	(9,259)	(9,259)	(9,259)
Property Taxes net of In-Lieu	*$ 3,147,668*	*$ 3,003,798*	*$ 3,003,798*	*$ 3,003,798*
TOTAL FUNDING	**17,349,903**	**18,792,064**	**19,221,606**	**19,807,781**
Basic Aid Status	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*
Excess Taxes	$ -	$ -	$ -	$ -
EPA in Excess to LCFF Funding	$ -	$ -	$ -	$ -
Total LCFF Entitlement	**17,349,903**	**18,792,064**	**19,221,606**	**19,807,781**

SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual	70.06785065%	70.06785065%	70.06785065%	70.06785065%
% of Adjusted Revenue Limit - P-2	70.06785065%	70.06785065%	70.06785065%	70.06785065%
EPA (for LCFF Calculation purposes)	$ 4,888,369	$ 5,032,239	$ 5,032,239	$ 5,032,239
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	$ 4,888,369	$ 5,032,239	$ 5,032,239	$ 5,032,239
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	$ 9,473.00	$ (0.62)	$ -	$ -
Accrual (from Data Entry tab)	-	-	-	-

LCAP Percentage to Increase or Improve Services				
Base Grant (*Excludes add-ons for TIIG and Transportation*)	$ 13,237,433	$ 13,908,975	$ 14,254,021	$ 14,696,855
Supplemental and Concentration Grant funding in the LCAP year	$ 3,758,769	**$ 4,529,388**	$ 4,613,884	$ 4,757,225
Percentage to Increase or Improve Services	28.39%	**32.56%**	32.37%	32.37%

SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment	1,612	1,612	1,612	1,612
COE Enrollment	9	9	9	9
Total Enrollment	**1,621**	**1,621**	**1,621**	**1,621**
Unduplicated Pupil Count	1,292	1,292	1,292	1,292
COE Unduplicated Pupil Count	7	7	7	7
Total Unduplicated Pupil Count	**1,299**	**1,299**	**1,299**	**1,299**
Rolling %, Supplemental Grant	79.8500%	80.3700%	80.1400%	80.1400%
Rolling %, Concentration Grant	79.8500%	80.3700%	80.1400%	80.1400%

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	10,224,020.53	301	240,289.61	303	9,983,730.92	305	222,122.10		307	9,761,608.82	309
2000 - Classified Salaries	3,003,758.07	311	60,886.78	313	2,942,871.29	315	341,598.35		317	2,601,272.94	319
3000 - Employee Benefits	5,439,515.00	321	184,686.80	323	5,254,828.20	325	205,415.39		327	5,049,412.81	329
4000 - Books, Supplies Equip Replace. (6500)	2,617,627.98	331	29,071.42	333	2,588,556.56	335	173,681.55		337	2,414,875.01	339
5000 - Services. . . & 7300 - Indirect Costs	1,587,328.47	341	51,466.76	343	1,535,861.71	345	77,808.21		347	1,458,053.50	349
				TOTAL	22,305,848.68	365			TOTAL	21,285,223.08	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	8,034,614.27	375
2. Salaries of Instructional Aides Per EC 41011	2100	734,373.07	380
3. STRS	3101 & 3102	1,945,643.85	382
4. PERS	3201 & 3202	239,364.50	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	201,859.62	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	853,908.68	385
7. Unemployment Insurance	3501 & 3502	14,062.38	390
8. Workers' Compensation Insurance	3601 & 3602	160,252.34	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		12,184,078.71	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		199,778.20	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		84,368.05	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		11,899,932.46	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		55.91%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	55.91%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	21,285,223.08
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

2020-21 General Fund CAT FORM
HOLTVILLE UNIFIED SCHOOL DISTRICT

GRANTS (Def Rev)

	Program Name	Title I, Low Income	Migrant Ed (Regular)	Migrant Ed (Work Study)	Migrant Ed (Spch/Debate)	Migrant Ed (PAC)	Migrant Ed (Health)	Migrant Ed (School Read)	Migrant Ed (Summer 2020)	Migrant Ed (Summer 2021)	Migrant Ed (Summer SR)	ESSER Fund	ESSER II Fund	GEER Fund	CRF Learning Loss Mitig Fd	Special Ed IDEA	Sp Ed IDEA: Priv Sch ISP	Carl Perkins Vocational Ed
	Federal Catalog Number	84.01	84.011	84.011	84.011	84.011	84.011	84.011	84.011	84.011	84.011	84.425D	84.425	84.425C	21.019	84.027	84.027	84.048
	Resource Code	3010	3060	3060	3060	3060	3060	3060	3061	3061	3061	3210	3212	3215	3220	3310	3311	3550
	Revenue Object	8290	8285	8285	8285	8285	8285	8285	8285	8285	8285	8290	8290	8290	8290	8181	8181	8290
	Local Description	CDE Web	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	CDE Web	CDE Web	CDE Web	CDE Web	ICSELPA	ICSELPA	IVROP Award
	AWARD																	
1	Prior Year Carryover	31,207.01	-	-	-	-	-	-	-	-	-	(644,560.00)	-	-	(311,306.70)	-	-	-
2a	Current Year Award	792,320.00	179,640.00	-	9,196.00	531.00	29,009.00	10,600.00	15,280.00	153,466.00	3,533.00	648,895.00	2,507,336.00	72,682.00	1,436,960.00	216,953.83	-	19,200.00
2b	Transferability (NCLB)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2c	Other Adjustments	-	(5.97)	-	5.97	-	-	-	-	-	-	-	-	-	-	(1,482.00)	1,482.00	-
2d	Adjust Current Year Award (sum lines 2a, 2b, 2c)	792,320.00	179,634.03	-	9,201.97	531.00	29,009.00	10,600.00	15,280.00	153,466.00	3,533.00	648,895.00	2,507,336.00	72,682.00	1,436,960.00	215,471.83	1,482.00	19,200.00
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2d, & 3)	823,527.01	179,634.03	-	9,201.97	531.00	29,009.00	10,600.00	15,280.00	153,466.00	3,533.00	4,335.00	2,507,336.00	72,682.00	1,125,653.30	215,471.83	1,482.00	19,200.00
	REVENUES																	
5	Revenue Deferred from Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Cash Received in Current Year	819,388.78	119,291.80	-	3,277.54	(0.25)	19,712.37	5,098.33	14,604.61	18,761.99	-	648,895.00	250,733.00	19,007.00	1,436,960.00	(1,482.00)	1,482.00	7,247.00
7	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Total Available (sum lines 5, 6, & 7)	819,388.78	119,291.80	-	3,277.54	(0.25)	19,712.37	5,098.33	14,604.61	18,761.99	-	648,895.00	250,733.00	19,007.00	1,436,960.00	(1,482.00)	1,482.00	7,247.00
	EXPENDITURES																	
9	Donor-Authorized Expenditures	773,107.41	176,889.73	-	9,201.97	531.00	28,088.32	10,039.11	14,604.61	107,850.48	2,396.68	4,335.00	558,897.06	72,682.00	1,125,653.30	215,471.83	1,482.00	18,804.30
10	Non Donor-Authorized Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	96,525.96	-	-
11	Total Expenditures (sum line 9 & 10)	773,107.41	176,889.73	-	9,201.97	531.00	28,088.32	10,039.11	14,604.61	107,850.48	2,396.68	4,335.00	558,897.06	72,682.00	1,125,653.30	311,997.79	1,482.00	18,804.30
12	Amounts Included in Line 6 above for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	(644,560.00)	-	-	(311,306.70)	-	-	-
13	Calculation of Def Rev or A/P, & A/R amts (line 8 minus line 9 plus line 12)	46,281.37	(57,597.93)	-	(5,924.43)	(531.25)	(8,375.95)	(4,940.78)	-	(89,088.49)	(2,396.68)	-	(308,164.06)	(53,675.00)	-	(216,953.83)	-	(11,557.30)
a)	Deferred Revenue	46,281.37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b)	Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c)	Accounts Receivable	-	57,597.93	-	5,924.43	531.25	8,375.95	4,940.78	-	89,088.49	2,396.68	-	308,164.06	53,675.00	-	216,953.83	-	11,557.30
14	Unused Grant Award Calculation (line 4 minus line 9)	50,419.60	2,744.30	-	-	-	920.68	560.89	675.39	45,615.52	1,136.32	-	1,948,438.94	-	-	-	-	395.70
15	If Carryover is allowed enter line 14 amt here	50,419.60	-	-	-	-	-	-	-	-	-	-	1,948,438.94	-	-	-	-	-
16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	773,107.41	176,889.73	-	9,201.97	531.00	28,088.32	10,039.11	14,604.61	107,850.48	2,396.68	648,895.00	558,897.06	72,682.00	1,436,960.00	215,471.83	1,482.00	18,804.30

2020-2021 General Fund CAT FORM
HOLTVILLE UNIFIED SCHOOL DISTRICT

Title IIA, Staff Development	Title V, Rural & Low Income	Title IV, Student Support	Title III, LEP	USDA Comm Fac (Dist)	USDA Comm Fac (Finley)	USDA Comm Fac (Pine)	USDA Comm Fac (HMS)	USDA Comm Fac (HHS)	USDA Comm Fac (SW/FAIV)	ASES (Finley)	ASES (HMS)	CA Partner Acad (Plan)	CA Partner Acad (Imp)	CTE Incentive Grant	SWF (District)	SWF (Pine)	SWF (HMS)	SWF (HHS)
84.367	84.358	84.424	84.365	10.766	10.766	10.766	10.766	10.766	10.766	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4035	4126	4127	4203	5821	5821	5821	5821	5821	5821	6010	6010	6385	6385	6387	6388	6388	6388	6388
8290	8290	8290	8290	8285	8285	8285	8285	8285	8285	8590	8677	8590	8590	8590	8677	8677	8677	8677
CARS Report	CDE Web	CDE Web	CARS Report	USDA Award	USDA Award	USDA Award	USDA Award	USDA Award	USDA Award	CDE Web	ICOE Award	CDE GAN	CDE GAN	CDE Web	IVROP Award	ICOE Award	ICOE Award	IVROP Award
9,202.48	6,246.39	66,334.11	1,240.29	8,739.21	-	-	-	-	-	-	-	-	-	79,710.27	152,679.00	2,100.00	838.28	-
88,320.00	-	59,914.00	84,058.00	-	28,370.00	49,411.00	28,300.00	31,324.00	27,355.00	9,674.10	18,006.83	25,000.00	50,000.00	68,229.00	-	6,675.00	11,125.00	158,854.00
-	-	-	-	-	-	-	-	-	-	183,795.09	162,413.78	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88,320.00	-	59,914.00	84,058.00	-	28,370.00	49,411.00	28,300.00	31,324.00	27,355.00	193,469.19	180,420.61	25,000.00	50,000.00	68,229.00	-	6,675.00	11,125.00	158,854.00
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97,522.48	6,246.39	126,248.11	85,298.29	8,739.21	28,370.00	49,411.00	28,300.00	31,324.00	27,355.00	193,469.19	180,420.61	25,000.00	50,000.00	147,939.27	152,679.00	8,775.00	11,963.28	158,854.00
-	6,246.39	2,132.11	-	-	-	-	-	-	-	-	932.98	-	-	4,643.27	108,733.58	-	-	-
44,231.16	-	72,001.00	19,627.56	8,739.21	28,370.00	49,411.00	28,300.00	31,324.00	27,355.00	172,289.29	71,644.25	22,500.00	-	129,105.10	-	1,470.00	2,450.00	111,197.26
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44,231.16	6,246.39	74,133.11	19,627.56	8,739.21	28,370.00	49,411.00	28,300.00	31,324.00	27,355.00	172,289.29	72,577.23	22,500.00	-	133,748.37	108,733.58	1,470.00	2,450.00	111,197.26
56,135.95	-	105,261.18	74,892.29	8,250.00	27,353.12	49,411.00	28,300.00	31,322.70	26,288.02	96,960.92	68,297.10	25,000.00	-	124,878.54	36,515.32	-	945.10	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56,135.95	-	105,261.18	74,892.29	8,250.00	27,353.12	49,411.00	28,300.00	31,322.70	26,288.02	96,960.92	68,297.10	25,000.00	-	124,878.54	36,515.32	-	945.10	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(11,904.79)	6,246.39	(31,128.07)	(55,264.73)	489.21	1,016.88	-	-	1.30	1,066.98	75,328.37	4,280.13	(2,500.00)	-	8,869.83	72,218.26	1,470.00	1,504.90	111,197.26
-	6,246.39	-	-	489.21	1,016.88	-	-	1.30	1,066.98	75,328.37	4,280.13	-	-	8,869.83	72,218.26	1,470.00	1,504.90	111,197.26
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11,904.79	-	31,128.07	55,264.73	-	-	-	-	-	-	-	-	2,500.00	-	-	-	-	-	-
41,386.53	6,246.39	20,986.93	10,406.00	489.21	1,016.88	-	-	1.30	1,066.98	96,508.27	112,123.51	-	50,000.00	23,060.73	116,163.68	8,775.00	11,018.18	158,854.00
41,386.53	6,246.39	20,986.93	10,406.00	489.21	1,016.88	-	-	1.30	1,066.98	96,508.27	112,123.51	-	50,000.00	23,060.73	116,163.68	8,775.00	11,018.18	158,854.00
56,135.95	-	105,261.18	74,892.29	8,250.00	27,353.12	49,411.00	28,300.00	31,322.70	26,288.02	96,960.92	68,297.10	25,000.00	-	124,878.54	36,515.32	-	945.10	-

Ad Voc Ed Incentive Grnt	IPI Grant	STRS On-Behalf	MS Vouchers
N/A	N/A	N/A	N/A
7010	7422	7690	9155
8590	8590	8590	8699
CDE Award	CDE Award	Auditor Calcs	Carryover
-	-	-	631.13
26,877.00	589,261.00	982,409.00	-
-	-	-	-
-	-	-	-
26,877.00	589,261.00	982,409.00	-
-	-	-	-
26,877.00	589,261.00	982,409.00	631.13
-	-	-	631.13
26,877.00	284,310.00	982,409.00	-
-	-	-	-
26,877.00	284,310.00	982,409.00	631.13
26,877.00	589,261.00	982,409.00	631.13
-	-	-	-
26,877.00	589,261.00	982,409.00	631.13
-	-	-	-
-	(304,951.00)	-	-
-	-	-	-
-	-	-	-
-	304,951.00	-	-
-	-	-	-
-	-	-	-
26,877.00	589,261.00	982,409.00	631.13

2020-21 General Fund CAT FORM
HOLTVILLE UNIFIED SCHOOL DISTRICT

ENTITLEMENT (REB)

	Program Name	Medi-Cal LEA Billing	Restr Lotto (Instruct Mater)	Sp Ed - State AB602	Sp Ed - State Mental Hlth	SB117 COVID Response	State Learn Loss Mitig Fds	ELO Grant	ELO Grant (Paraprof)	Low Perf Student Block	Water Board Drinking Water Grant	School Bus Grant (CEC)	School Bus Grant 2 (CEC)	School Bus Grant 3 (CEC)	Ongoing & Routine Maint	ASB Donation (Dept 9000)	Baseball Donation (Dept 2497)	Softball Donation (Dept 2497)
	Federal Catalog Number	93.778	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Resource Code	5640	6300	6500	6546	7388	7420	7425	7426	7510	7810	7810	7810	7810	8150	9010-1303	9010-1310	9010-1330
	Revenue Object	8290	8560	8792	8792	8590	8590	8590	8590	8590	8590-8528	8590	8590	8590	8980	8699	8699	8699
	Local Description	Actual Rev/Exp	State Controller	ICSELPA	ICSELPA	CDE Award	CDE Award	CDE Award	CDE Award	CDE Award	Watr Brd Web	Award Letter	Award Contract	Award Contract	GF UR Contrib	Local Donations	Local Donations	Local Donations
	AWARD																	
1	Prior Year Restricted Ending Balance	75,205.11	50,112.27	-	-	13,407.05	-	-	-	27,972.00	-	-	-	-	-	-	1,847.00	150.00
2a	Current Year Award	8,810.40	114,373.79	397,610.52	70,304.19	-	146,757.00	1,088,933.00	119,769.00	-	220,175.00	381,184.00	396,852.65	405,000.00	-	1,700.00	-	-
2b	Other Adjustments	-	-	(9,353.00)	-	-	-	-	-	-	(14,250.00)	-	-	-	-	-	-	-
2c	Adj Curr Yr Award(Sum lines 2a & 2b)	8,810.40	114,373.79	388,257.52	70,304.19	-	146,757.00	1,088,933.00	119,769.00	-	205,925.00	381,184.00	396,852.65	405,000.00	-	1,700.00	-	-
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2, & 3)	84,015.51	164,486.06	388,257.52	70,304.19	13,407.05	146,757.00	1,088,933.00	119,769.00	27,972.00	205,925.00	381,184.00	396,852.65	405,000.00	-	1,700.00	1,847.00	150.00
	REVENUES																	
5	Cash Received in Current Year	8,810.40	60,579.90	240,504.00	70,304.19	-	146,757.00	544,813.00	60,534.00	-	5,000.00	50,730.28	-	-	-	1,700.00	-	-
6	Amounts Included in Line 5 for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7a	Accounts Receivable (line 2c minus lines 5 & 6)	-	53,793.89	147,753.52	-	-	-	544,120.00	59,235.00	-	200,925.00	330,453.72	396,852.65	405,000.00	-	-	-	-
7b	Non-Current Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7c	Current Accounts Receivable (7a-7b)	-	53,793.89	147,753.52	-	-	-	544,120.00	59,235.00	-	200,925.00	330,453.72	396,852.65	405,000.00	-	-	-	-
8	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Total Available (sum of lines 5, 7c & 8)	8,810.40	114,373.79	388,257.52	70,304.19	-	146,757.00	1,088,933.00	119,769.00	-	205,925.00	381,184.00	396,852.65	405,000.00	-	1,700.00	-	-
	EXPENDITURES																	
10	Donor-Authorized Expenditures	9,807.36	99,087.18	388,257.52	70,304.19	13,407.05	146,757.00	-	19,007.18	-	132,596.89	56,366.98	5,000.00	5,000.00	-	-	1,847.00	150.00
11	Non Donor-Authorized Expenditures	-	-	727,786.81	210.98	-	-	-	-	-	-	-	-	-	659,985.54	-	-	-
12	Total Expenditures (line 10 plus line 11)	9,807.36	99,087.18	1,116,044.33	70,515.17	13,407.05	146,757.00	-	19,007.18	-	132,596.89	56,366.98	5,000.00	5,000.00	659,985.54	-	1,847.00	150.00
	RESTRICTED ENDING BALANCE																	
13	Current Year (line 4 minus line 10)	74,208.15	65,398.88	-	-	-	-	1,088,933.00	100,761.82	27,972.00	73,328.11	324,817.02	391,852.65	400,000.00	-	1,700.00	-	-

2020-2021 General Fund CAT FORM
HOLTVILLE UNIFIED SCHOOL DISTRICT

GATE Theater (Dept 2497)	SISC Safety (Dept 3601)	IID Zero Emmissions (Dept 8527)	Finley IID Grant (Dept 9107)	Pine Ipad Acct (Dept 9107)	HMS Scoreboard Fd (Dept 8526)	HHS Robotics Fund (Dept 9000)	HHS EcoChallnge (Dept 9001)	HHS Ag Donation Acct (Dept 9000)	SWHS Campus Beautification (Dept 9000)	RDA Facility Funds								
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A								
9010-1435	9010	9010	9010-1110	9010-1110	9010-8500	9010-1545	9010-1545	9010-3801	9010-8400	9140								
8699	8699	8699	8699	8699	8699	8699	8699	8699	8699	8625								
Local Donations	SISC Credits	IID Grant	IID Grant	Local Grant	Donations	IID Donation	Local Donation	Local Donation	Local Donation	RDA PassThru								
832.80	-	50,000.00	-	7,270.00	-	12,065.72	2,000.00	1,037.77	-	-								
-	3,603.18	-	15,000.00	39,988.10	14,500.00	-	-	-	1,000.00	158,923.94								
-	-	-	-	-	-	-	-	-	-	-								
-	3,603.18	-	15,000.00	39,988.10	14,500.00	-	-	-	1,000.00	158,923.94								
-	-	-	-	-	-	-	-	-	-	-								
832.80	3,603.18	50,000.00	15,000.00	47,258.10	14,500.00	12,065.72	2,000.00	1,037.77	1,000.00	158,923.94								
-	3,603.18	-	12,000.00	39,988.10	14,500.00	-	-	-	1,000.00	158,923.94								
-	-	-	-	-	-	-	-	-	-	-								
-	-	-	3,000.00	-	-	-	-	-	-	-								
-	-	-	-	-	-	-	-	-	-	-								
-	-	-	3,000.00	-	-	-	-	-	-	-								
-	-	-	-	-	-	-	-	-	-	-								
-	3,603.18	-	15,000.00	39,988.10	14,500.00	-	-	-	1,000.00	158,923.94								
-	3,603.18	6,994.40	15,000.00	40,749.78	-	-	-	370.00	912.64	158,923.94								
-	-	-	-	-	-	-	-	-	-	-								
-	3,603.18	6,994.40	15,000.00	40,749.78	-	-	-	370.00	912.64	158,923.94								
832.80	-	43,005.60	-	6,508.32	14,500.00	12,065.72	2,000.00	667.77	87.36	-								

2020-21 General Fund CAT FORM
HOLTVILLE UNIFIED SCHOOL DISTRICT

CAT FORM SUMMARY

Deferred Revenue (Restricted 9650 Obj) Total	Accounts Receivable (Restricted 9200 Obj) Total	Non-Donor Auth Expenditure	Contributed Matching Funds	Contribution Total (8980)	Restricted Ending Balance	Expenditures Total	Accounts Payable Total	Revenues Total
329,970.88	3,306,088.07	1,484,509.29	-	1,484,509.29	2,628,639.20	8,137,675.75	-	7,019,655.45

			Difference
(Fund 01, Restricted Only -Input here 8000's)	6,063,788.75	Total Revenues without accruals	955,866.70
(Fund 01, Restricted Only -Input here 1000-7000's)	8,137,675.75	Total Expenditures	-
	(2,073,887.00)	Difference	

(2,073,887.00)	Difference
329,970.88	Deferred Rev.
1,484,509.29	Non Donor Authorized Expenditures
3,306,088.07	Accts. Rec.
-	Accts. Payable
2,386,739.48	Total

	2,386,739.48	Total
(Run GL, Fund 01, Restricted Only for 7/1 object 9791, 9795, 9793)	241,899.72	Prior Year Rest. Ending Balance
	2,628,639.20	Form 01 Restricted Ending Balance

2,628,639.20	CAT Restricted Ending Balance
2,628,639.20	Form 01 Restricted Ending Balance
-	Difference (should always balance to $0)

NOTES:

	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)	10,985,715.53		10,985,715.53			11,395,482.72
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,528.06		1,528.06			1,528.06
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)	1,528.06		1,528.06	1,528.06		1,528.06
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)			1,528.06			1,528.06
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2020-21 Actual**			**2021-22 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	28,843.38		28,843.38	28,843.00		28,843.00
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)	3,503,982.22		3,503,982.22	3,503,982.00		3,503,982.00
5. Unsecured Roll Taxes (Object 8042)	359,067.66		359,067.66	359,068.00		359,068.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	22,686.66		22,686.66	22,687.00		22,687.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(901,523.00)		(901,523.00)	(901,523.00)		(901,523.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	92.58		92.58	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	302,701.82		302,701.82	160,000.00		160,000.00
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)	3,315,851.32	0.00	3,315,851.32	3,173,057.00	0.00	3,173,057.00
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)	3,315,851.32	0.00	3,315,851.32	3,173,057.00	0.00	3,173,057.00

	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)			240,938.00			273,235.07
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)			240,938.00			273,235.07
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	14,202,235.00		14,202,235.00	15,788,266.00		15,788,266.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(1.00)		(1.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	14,202,234.00	0.00	14,202,234.00	15,788,266.00	0.00	15,788,266.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	27,806,259.59		27,806,259.59	31,459,214.52		31,459,214.52
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	101,921.71		101,921.71	50,000.00		50,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2020-21 Actual**			**2021-22 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			10,985,715.53			11,395,482.72
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0000			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			11,395,482.72			12,048,443.88
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			3,315,851.32			3,173,057.00
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)			183,367.20			183,367.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			8,320,569.40			9,148,621.95
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			8,320,569.40			9,148,621.95
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])			42,809.32			19,614.75
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,358,660.64			3,192,671.75
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)			8,277,760.08			9,129,007.20
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			3,358,660.64			
b. State Subventions (Line D8)			8,277,760.08			
c. Less: Excluded Appropriations (Line C23)			240,938.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			11,395,482.72			

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Keely Bosler, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814						
SUMMARY	**2020-21 Actual**			**2021-22 Budget**		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			11,395,482.72			12,048,443.88
12. Appropriations Subject to the Limit (Line D9d)			11,395,482.72			

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

John-Paul Wells, Assistant Superintendent
Gann Contact Person

760-356-2974, ext. 7203
Contact Phone Number

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

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		0.00	0.00	15,305.54	0.00	1,254,930.09	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12			75.27		76.00		
3100	Alternative Schools							
3200	Continuation Schools			0.50		1.00		
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education			5.50		6.00		
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)			8.00		8.00		
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		0.00	0.00	89.27	0.00	91.00	0.00	0.00

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	17,075,182.11	1,060,978.69	18,136,160.80	1,454,528.93		19,590,689.73
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	204,760.18	13,876.17	218,636.35	17,534.74		236,171.09
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	758,561.92	83,685.63	842,247.55	67,548.66		909,796.21
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	1,434,751.98	111,695.14	1,546,447.12	124,025.81		1,670,472.93
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	455,297.32	0.00	455,297.32	36,515.07		491,812.39
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					237,693.20	237,693.20
----	Other Outgo					517,257.94	517,257.94
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	94,234.12		94,234.12
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(56,885.87)		(56,885.87)
----	**Total General Fund and Charter Schools Funds Expenditures**	19,928,553.51	1,270,235.63	21,198,789.14	1,737,501.46	754,951.14	23,691,241.74

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K–12	12,410,079.26	478,351.89	259,911.28	1,132,119.70	1,475,779.56	519,450.66	225,096.43			574,393.33	0.00	17,075,182.11
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	122,264.19	0.00	527.92	81,055.43	0.00	0.00	0.00			912.64	0.00	204,760.18
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	758,561.92	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	758,561.92
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	1,262,931.82	0.00	0.00	51,080.63	119,859.43	880.10	0.00			0.00	0.00	1,434,751.98
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	247,949.41	0.00	27,131.85	10,756.83	154,871.73	0.00	0.00	0.00	0.00	14,587.50	0.00	455,297.32
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		14,801,786.60	478,351.89	287,571.05	1,275,012.59	1,750,510.72	520,330.76	225,096.43	0.00	0.00	589,893.47	0.00	19,928,553.51

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	12,905.21	1,048,073.48	0.00	1,060,978.69
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	85.73	13,790.44	0.00	13,876.17
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	942.99	82,742.64	0.00	83,685.63
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,371.62	110,323.52	0.00	111,695.14
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)		0.00		0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		15,305.55	1,254,930.08	0.00	1,270,235.63

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	401,000.97
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	14,020.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	950,912.40
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	428,453.97
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,794,387.34
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	19,928,553.51
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,270,235.63
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	21,198,789.14
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	186,586.12
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	988,395.77
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,174,981.89
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	22,373,771.03
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	8.02%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			237,693.20		237,693.20
Other Outgo (Objects 1000-7999)				517,257.94	517,257.94
Total Other Costs	0.00	0.00	237,693.20	517,257.94	754,951.14

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) — 790,981.00
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) — 17,787,979.90

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) — 4.45%

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)	936,435.62
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	320,599.81
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	14,020.00
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)	80,825.51
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)	1,351,880.94
9.	Carry-Forward Adjustment (Part IV, Line F)	(37,893.93)
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,313,987.01
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	14,767,179.48
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,056,241.07
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,270,841.48
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	225,096.43
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	401,000.97
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)	14,476.78
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)	106,940.72
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)	1,735,478.05
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)	80,212.56
15.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	186,586.12
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)	597,305.29
18.	Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19.	Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	22,441,358.95
C.	**Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B19)	6.02%
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)	5.86%

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)**	1,351,880.94
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	12,810.06
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.25%) times Part III, Line B19); zero if negative	0.00
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.25%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.25%) times Part III, Line B19); zero if positive	(37,893.93)
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	(37,893.93)

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:	5.86%
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-18,946.97) is applied to the current year calculation and the remainder ($-18,946.96) is deferred to one or more future years:	5.94%
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-12,631.31) is applied to the current year calculation and the remainder ($-25,262.62) is deferred to one or more future years:	5.97%
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	(37,893.93)

Approved indirect cost rate: 6.25%
Highest rate used in any program: 6.25%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	727,630.51	45,476.90	6.25%
01	3060	211,566.17	13,183.96	6.23%
01	3061	117,833.87	7,017.90	5.96%
01	3212	507,667.83	31,729.23	6.25%
01	3215	68,407.00	4,275.00	6.25%
01	4035	52,833.83	3,302.12	6.25%
01	4127	99,069.35	6,191.83	6.25%
01	4203	73,423.82	1,468.47	2.00%
01	6010	157,388.60	7,869.42	5.00%
01	6388	36,203.42	1,257.00	3.47%
01	6500	1,054,828.33	61,216.00	5.80%
01	7420	144,642.30	2,114.70	1.46%
01	8150	594,320.54	37,145.00	6.25%
11	6391	180,862.12	11,294.67	6.24%
13	5310	913,127.27	45,591.20	4.99%

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		50,112.27	50,112.27
2. State Lottery Revenue	8560	267,513.41		114,373.79	381,887.20
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)		267,513.41	0.00	164,486.06	431,999.47
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	210,022.10			210,022.10
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	57,491.31			57,491.31
4. Books and Supplies	4000-4999	0.00		91,618.33	91,618.33
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
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			7,468.85	7,468.85
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)		267,513.41	0.00	99,087.18	366,600.59
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	65,398.88	65,398.88

D. COMMENTS:

The amount expended in 2020-21 represents subscription costs for online learning programs, an allowable expenditure under Restricted Lotto guidelines.

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.

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2020-21 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	23,691,241.75
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,633,582.38
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	272,757.71
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	418,923.94
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	130,406.52
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)				822,088.17
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				19,235,571.20

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)		1,528.06
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,588.23

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.)	18,112,806.09	11,853.47
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)	18,112,806.09	11,853.47
B. Required effort (Line A.2 times 90%)	16,301,525.48	10,668.12
C. Current year expenditures (Line I.E and Line II.B)	19,235,571.20	12,588.23
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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								157
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	838,956.24		838,956.24
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	193,990.63		193,990.63
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	393,172.35		393,172.35
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,309.76		1,309.76
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	7,323.00		7,323.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,434,751.98	0.00	1,434,751.98
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	61,216.00		61,216.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	111,695.15							111,695.15
	Total Indirect Costs and PCR Allocations	111,695.15	0.00	0.00	0.00	0.00	61,216.00	0.00	172,911.15
	TOTAL COSTS	111,695.15	0.00	0.00	0.00	0.00	1,495,967.98	0.00	1,607,663.13
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	49,195.05		49,195.05
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	193,318.13		193,318.13
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	70,966.61		70,966.61
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,309.76		1,309.76
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	2,400.00		2,400.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	317,189.55	0.00	317,189.55
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	317,189.55	0.00	317,189.55
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								96,525.96
	TOTAL COSTS								220,663.59

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	789,761.19		789,761.19
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	672.50		672.50
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	322,205.74		322,205.74
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	4,923.00		4,923.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,117,562.43	0.00	1,117,562.43
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	61,216.00		61,216.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	111,695.15							111,695.15
	Total Indirect Costs and PCR Allocations	111,695.15	0.00	0.00	0.00	0.00	61,216.00	0.00	172,911.15
	TOTAL BEFORE OBJECT 8980	111,695.15	0.00	0.00	0.00	0.00	1,178,778.43	0.00	1,290,473.58
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								96,525.96
	TOTAL COSTS								1,386,999.54
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	672.50		672.50
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	207.60		207.60
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	880.10	0.00	880.10
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	880.10	0.00	880.10
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								96,525.96
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								727,786.81
	TOTAL COSTS								825,192.87

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

2019-20 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	1,382,333.10	776,220.19
2. Enter audit adjustments of 2019-20 special education expenditures from SACS2021ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)	0.00	0.00
3. Enter restatements of 2020-21 special education beginning fund balances from SACS2021ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)	0.00	0.00
4. Enter any other adjustments, not included in Line 1 (explain below)	0.00	0.00
5. 2019-20 Expenditures, Adjusted for 2020-21 MOE Calculation (Sum lines 1 through 4)	1,382,333.10	776,220.19

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet	151.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2019-20 Unduplicated Pupil Count, Adjusted for 2020-21 MOE Calculation (Line C1 plus Line C2)	151.00

SELPA: (??)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

   a. Has left the jurisdiction of the agency;
   b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
   c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

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

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

SELPA: (??)

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

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

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

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)		
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			
If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)		

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

SELPA: (??)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

	Column A Actual Expenditures (LE-CY Worksheet) FY 2020-21	Column B Actual Expenditures Comparison Year FY 2019-20	Column C Difference (A - B)
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	1,607,663.13		
b. Less: Expenditures paid from federal sources	220,663.59		
c. Expenditures paid from state and local sources	1,386,999.54	1,382,333.10	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,382,333.10	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,386,999.54	1,382,333.10	4,666.44

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

	Actual FY 2020-21	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	1,607,663.13		
b. Less: Expenditures paid from federal sources	220,663.59		
c. Expenditures paid from state and local sources	1,386,999.54	1,382,333.10	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,382,333.10	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,386,999.54	1,382,333.10	
d. Special education unduplicated pupil count	157	151	
e. Per capita state and local expenditures (A2c/A2d)	8,834.39	9,154.52	(320.13)

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2020-21	Comparison Year FY 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	825,192.87	776,220.19	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		776,220.19	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	825,192.87	776,220.19	48,972.68

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

	Actual FY 2020-21	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	825,192.87	736,951.37	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		736,951.37	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	825,192.87	736,951.37	
b. Special education unduplicated pupil count	157	143	
c. Per capita local expenditures (B2a/B2b)	5,256.01	5,153.51	102.50

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

John Paul Wells
Contact Name

760-356-2974
Telephone Number

Assistant Superintendent
Title

jpwells@husd.net
Email Address

SELPA: (??)

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

SELPA: (??)

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								157
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	940,430.85		940,430.85
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	216,076.27		216,076.27
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	457,266.02		457,266.02
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	719.97		719.97
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	4,500.00		4,500.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,618,993.11	0.00	1,618,993.11
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	18,542.00		18,542.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	18,542.00	0.00	18,542.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	1,637,535.11	0.00	1,637,535.11
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	907,930.85		907,930.85
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	12,000.00		12,000.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	385,315.40		385,315.40
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,305,246.25	0.00	1,305,246.25
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,305,246.25	0.00	1,305,246.25
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								115,335.03
	TOTAL COSTS								1,420,581.28

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	12,000.00		12,000.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	4,025.46		4,025.46
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	16,025.46	0.00	16,025.46
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	16,025.46	0.00	16,025.46
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								115,335.03
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								742,630.88
	TOTAL COSTS								873,991.37

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								157
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	838,956.24		838,956.24
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	193,990.63		193,990.63
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	393,172.35		393,172.35
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,309.76		1,309.76
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	7,323.00		7,323.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,434,751.98	0.00	1,434,751.98
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	61,216.00		61,216.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	111,695.15							111,695.15
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	61,216.00	0.00	61,216.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	1,495,967.98	0.00	1,495,967.98
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	49,195.05		49,195.05
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	193,318.13		193,318.13
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	70,966.61		70,966.61
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,309.76		1,309.76
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	2,400.00		2,400.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	317,189.55	0.00	317,189.55
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	317,189.55	0.00	317,189.55
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								96,525.96
	TOTAL COSTS								220,663.59

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	789,761.19		789,761.19
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	672.50		672.50
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	322,205.74		322,205.74
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	4,923.00		4,923.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,117,562.43	0.00	1,117,562.43
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	61,216.00		61,216.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	111,695.15							111,695.15
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	61,216.00	0.00	61,216.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,178,778.43	0.00	1,178,778.43
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								96,525.96
	TOTAL COSTS								1,275,304.39
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	672.50		672.50
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	207.60		207.60
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	880.10	0.00	880.10
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	880.10	0.00	880.10
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								96,525.96
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								727,786.81
	TOTAL COSTS								825,192.87

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

SELPA: (??)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

   a. Has left the jurisdiction of the agency;
   b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
   c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

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

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

SELPA: (??)

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

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

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

SELPA: (??)

SECTION 3

	Column A Budgeted Amounts (LB-B Worksheet) FY 2021-22	Column B Actual Expenditures Comparison Year FY 2020-21	Column C Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	1,637,535.11		
b. Less: Expenditures paid from federal sources	216,953.83		
c. Expenditures paid from state and local sources	1,420,581.28	1,386,999.54	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,386,999.54	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,420,581.28	1,386,999.54	33,581.74

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

	Budgeted Amounts FY 2021-22	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	1,637,535.11		
b. Less: Expenditures paid from federal sources	216,953.83		
c. Expenditures paid from state and local sources	1,420,581.28	1,382,333.10	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,382,333.10	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,420,581.28	1,382,333.10	
d. Special education unduplicated pupil count	157	151	
e. Per capita state and local expenditures (A2c/A2d)	9,048.29	9,154.52	(106.23)

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2021-22	Comparison Year FY 2020-21	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	873,991.37	825,192.87	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		825,192.87	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	873,991.37	825,192.87	48,798.50

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

	Budget FY 2021-22	Comparison Year FY 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	873,991.37	825,192.87	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		825,192.87	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	873,991.37	825,192.87	
b. Special education unduplicated pupil count	157	157	
c. Per capita local expenditures (B2a/B2b)	5,566.82	5,256.01	310.81

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

John-Paul Wells
Contact Name

760-356-2974
Telephone Number

Assistant Superintendent
Title

jpwells@husd.net
Email Address

SELPA: (??)

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

SELPA: (??)

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

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

	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	153,012.00	0.00	153,012.00	0.00	0.00	153,012.00
Work in Progress	1,277,693.00	0.00	1,277,693.00	2,323,898.00	0.00	3,601,591.00
Total capital assets not being depreciated	1,430,705.00	0.00	1,430,705.00	2,323,898.00	0.00	3,754,603.00
Capital assets being depreciated:						
Land Improvements	2,796,524.00	0.00	2,796,524.00	0.00	0.00	2,796,524.00
Buildings	29,690,560.00	0.00	29,690,560.00	0.00	0.00	29,690,560.00
Equipment	2,167,707.00	165,000.00	2,332,707.00	64,059.00	0.00	2,396,766.00
Total capital assets being depreciated	34,654,791.00	165,000.00	34,819,791.00	64,059.00	0.00	34,883,850.00
Accumulated Depreciation for:						
Land Improvements	(1,101,135.00)		(1,101,135.00)	(131,462.00)	0.00	(1,232,597.00)
Buildings	(10,707,140.00)		(10,707,140.00)	(736,050.00)	0.00	(11,443,190.00)
Equipment	(1,737,041.00)		(1,737,041.00)	(92,272.00)	0.00	(1,829,313.00)
Total accumulated depreciation	(13,545,316.00)	0.00	(13,545,316.00)	(959,784.00)	0.00	(14,505,100.00)
Total capital assets being depreciated, net	21,109,475.00	165,000.00	21,274,475.00	(895,725.00)	0.00	20,378,750.00
Governmental activity capital assets, net	22,540,180.00	165,000.00	22,705,180.00	1,428,173.00	0.00	24,133,353.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	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	12,102,533.00		12,102,533.00	4,785,351.00	298,084.00	16,589,800.00	385,628.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	4,077,722.00		4,077,722.00	0.00	250,259.00	3,827,463.00	250,259.00
Capital Leases Payable	204,834.00		204,834.00	0.00	82,737.00	122,097.00	122,097.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	21,354,864.00	(700.00)	21,354,164.00	1,064,942.00	0.00	22,419,106.00	
Total/Net OPEB Liability	1,197,104.00		1,197,104.00	0.00	18,162.00	1,178,942.00	
Compensated Absences Payable	10,449.00	(4,928.00)	5,521.00	2,958.00	0.00	8,479.00	8,479.00
Governmental activities long-term liabilities	38,947,506.00	(5,628.00)	38,941,878.00	5,853,251.00	649,242.00	44,145,887.00	766,463.00
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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(56,885.87)				
Other Sources/Uses Detail					0.00	418,923.94		
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	11,294.67	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	45,591.20	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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					418,923.94	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	56,885.87	(56,885.87)	418,923.94	418,923.94	0.00	0.00

Holtville Unified School District
Cashflow Statement
2021-22

	Object	Projected Yr Totals	July	August	September	October	November	December	January	February	March	April	May	June	Total	Accruals
A. BEGINNING CASH	9110		**5,833,694.01**	**4,046,500.74**	**5,621,966.48**	**7,150,257.75**	**8,433,192.65**	**8,495,988.11**	**9,805,474.48**	**10,118,338.69**	**9,819,461.53**	**9,924,664.07**	**10,853,218.58**	**10,485,585.50**		
B. RECEIPTS																
LCFF Revenue Sources																
Principal Apportionment	8010-8019	15,788,266.00	591,005.00	591,005.00	1,420,944.00	1,420,944.00	1,420,944.00	1,420,944.00	1,420,944.00	1,420,944.00	1,420,944.00	1,420,944.00	1,420,944.00	1,817,760.00	15,788,266.00	-
Property Taxes	8020-8079	3,013,057.00	-	-	-	400,000.00	-	1,572,726.00	-	-	-	1,040,331.00	-	-	3,013,057.00	-
Miscellaneous Funds	8080-8099	(9,259.00)	-	(556.00)	(833.00)	(833.00)	(833.00)	(833.00)	(833.00)	(833.00)	(833.00)	(833.00)	(845.00)	(1,194.00)	(9,259.00)	-
Federal Revenues	8100-8299	9,364,752.62	7,051.02	469.00	-	40,000.00	25,000.00	330,000.00	485,000.00	1,000.00	320,000.00	30,000.00	5,000.00	100,000.00	1,343,520.02	8,021,232.60
Other State Revenues	8300-8599	2,031,655.84	-	-	50,000.00	-	185,000.00	140,000.00	15,000.00	-	75,000.00	95,000.00	25,000.00	1,090,199.00	1,675,199.00	356,456.84
Other Local Revenues	8600-8799	1,270,742.06	22,597.97	23,234.81	25,000.00	50,000.00	135,000.00	125,000.00	100,000.00	25,000.00	25,000.00	75,000.00	100,000.00	15,000.00	720,832.78	549,909.28
Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		**31,459,214.52**	**620,653.99**	**614,152.81**	**1,495,111.00**	**1,910,111.00**	**1,765,111.00**	**3,587,837.00**	**2,020,111.00**	**1,446,111.00**	**1,840,111.00**	**2,660,442.00**	**1,550,099.00**	**3,021,765.00**	**22,531,615.80**	**8,927,598.72**
C. DISBURSEMENTS																
Certificated Salaries	1000-1999	10,633,831.52	104,387.75	896,361.63	901,749.52	898,839.07	905,377.97	901,712.29	912,716.30	913,063.28	907,550.72	908,161.82	908,161.82	1,030,161.82	10,188,243.98	445,587.54
Classified Salaries	2000-2999	3,514,897.97	136,330.98	248,688.43	252,232.05	245,775.36	247,128.10	246,951.07	239,123.68	254,627.56	257,535.12	274,924.25	295,812.34	350,812.34	3,049,941.29	464,956.68
Employee Benefits	3000-3999	5,982,224.04	92,922.19	390,288.28	391,166.31	351,557.40	394,433.48	393,673.38	392,837.81	396,697.32	396,800.62	402,138.43	506,059.91	1,641,258.91	5,749,834.04	232,390.00
Books and Supplies	4000-4999	2,727,073.61	28,277.84	168,983.52	90,825.00	122,954.00	54,061.00	92,569.00	48,729.00	46,577.00	61,986.00	48,922.00	92,062.00	75,000.00	930,946.36	1,796,127.25
Services	5000-5999	2,091,221.83	331,320.90	197,114.74	194,906.00	118,382.00	101,315.00	183,474.00	113,840.00	114,100.00	91,113.00	77,818.00	95,713.00	100,000.00	1,719,096.64	372,125.19
Capital Outlay	6000-6599	8,497,707.38	-	16,560.00	-	-	-	-	-	-	-	-	-	-	16,560.00	8,481,147.38
Other Outgo	7000-7499	33,622.00	5,166.00	5,166.00	-	-	-	-	-	19,923.00	19,923.00	19,923.00	19,923.00	(61,177.00)	28,847.00	4,775.00
Interfund Transfers Out	7600-7629	420,000.00	130,000.00	-	-	-	-	130,000.00	-	-	-	-	-	155,000.00	415,000.00	5,000.00
All Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		**33,900,578.35**	**828,405.66**	**1,923,162.60**	**1,830,878.87**	**1,737,507.83**	**1,702,315.55**	**1,948,379.74**	**1,707,246.79**	**1,744,988.16**	**1,734,908.46**	**1,731,887.50**	**1,917,732.07**	**3,291,056.07**	**22,098,469.31**	**11,802,109.04**
D. BALANCE SHEET ITEMS																
Assets and Deferred Outflows																
Cash Not In Treasury	9111-9199	70,900.76	-	-	-	-	-	-	-	-	-	-	-	-	-	70,900.76
Accounts Receivable	9200-9299	5,260,666.52	(732,976.31)	2,883,648.00	2,049,473.00	1,049,473.00	-	-	-	-	-	-	-	11,048.83	5,260,666.52	-
Due From Other Funds	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stores	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	9330	243,433.74	-	-	-	60,858.74	-	-	-	-	-	-	-	-	60,858.74	182,575.00
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL ASSETS		**5,575,001.02**	**(732,976.31)**	**2,883,648.00**	**2,049,473.00**	**1,110,331.74**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**11,048.83**	**5,321,525.26**	**253,475.76**

	Object	Projected Yr Totals	July	August	September	October	November	December	January	February	March	April	May	June	Total	Accruals
Liabilities and Deferred Inflows																
Accounts Payable	9500-9599	(1,042,072.40)	(846,465.29)	827.53	(185,413.86)	-	-	-	-	-	-	-	-	(11,020.78)	(1,042,072.40)	-
Due To Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenues	9650	(329,970.88)	-	-	-	-	-	(329,970.88)	-	-	-	-	-	-	(329,970.88)	-
Deferred Inflows of Resrcs	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL LIABILITIES		**(1,372,043.28)**	**(846,465.29)**	**827.53**	**(185,413.86)**	**-**	**-**	**(329,970.88)**	**-**	**-**	**-**	**-**	**-**	**(11,020.78)**	**(1,372,043.28)**	**-**
Nonoperating																
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BALANCE SHEET ITEMS		**4,202,957.74**	**(1,579,441.60)**	**2,884,475.53**	**1,864,059.14**	**1,110,331.74**	**-**	**(329,970.88)**	**-**	**-**	**-**	**-**	**-**	**28.05**	**3,949,481.98**	**253,475.76**
E. NET INCREASE/DECREASE B-C + D			**(1,787,193.27)**	**1,575,465.74**	**1,528,291.27**	**1,282,934.91**	**62,795.45**	**1,309,486.38**	**312,864.21**	**(298,877.16)**	**105,202.54**	**928,554.50**	**(367,633.07)**	**(269,263.02)**		
F. ENDING CASH (A+ EI			**4,046,500.74**	**5,621,966.48**	**7,150,257.75**	**8,433,192.65**	**8,495,988.11**	**9,805,474.48**	**10,118,338.69**	**9,819,461.53**	**9,924,664.07**	**10,853,218.58**	**10,485,585.50**	**10,216,322.48**		
G. Ending Cash, Plus Cash Accruals and Adjustments																

Beginning Fund Balance July 1st	10,036,651.75
Change in Fund Balance	(2,441,363.83)
Unaudited Fund Balance June 30th	7,595,287.92

Estimated Cash at Year-End	10,216,322.48
Estimated AR at Year-End	8,927,598.72
Estimated AP at Year-End	(11,802,109.04)
Estimated Other Assets/Stores at Year-End	182,575.00
Revolving Cash at Year-End	70,900.76
Unaudited Fund Balance June 30th	7,595,287.92

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	55,515.23	52,000.00	-6.3%
5) TOTAL, REVENUES			55,515.23	52,000.00	-6.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	76,727.06	75,000.00	-2.3%
5) Services and Other Operating Expenditures		5000-5999	3,485.50	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			80,212.56	75,000.00	-6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,697.33)	(23,000.00)	-6.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,697.33)	(23,000.00)	-6.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	187,565.88	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	187,565.88	New
d) Other Restatements		9795	212,263.21	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			212,263.21	187,565.88	-11.6%
2) Ending Balance, June 30 (E + F1e)			187,565.88	164,565.88	-12.3%
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	187,565.88	164,565.88	-12.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	187,565.88		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			187,565.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			187,565.88		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	50,795.23	52,000.00	2.4%
Interest		8660	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	4,720.00	0.00	-100.0%
TOTAL, REVENUES			55,515.23	52,000.00	-6.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	76,727.06	75,000.00	-2.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			76,727.06	75,000.00	-2.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,485.50	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,485.50	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			80,212.56	75,000.00	-6.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	55,515.23	52,000.00	-6.3%
5) TOTAL, REVENUES			55,515.23	52,000.00	-6.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		80,212.56	75,000.00	-6.5%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			80,212.56	75,000.00	-6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(24,697.33)	(23,000.00)	-6.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,697.33)	(23,000.00)	-6.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	187,565.88	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	187,565.88	New
d) Other Restatements		9795	212,263.21	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			212,263.21	187,565.88	-11.6%
2) Ending Balance, June 30 (E + F1e)			187,565.88	164,565.88	-12.3%
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	187,565.88	164,565.88	-12.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
8210	Student Activity Funds	187,565.88	164,565.88
Total, Restricted Balance		187,565.88	164,565.88

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	198,808.00	207,090.00	4.2%
4) Other Local Revenue		8600-8799	1,082.67	0.00	-100.0%
5) TOTAL, REVENUES			199,890.67	207,090.00	3.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	115,715.06	116,555.91	0.7%
2) Classified Salaries		2000-2999	23,940.95	22,478.50	-6.1%
3) Employee Benefits		3000-3999	45,449.33	56,970.30	25.3%
4) Books and Supplies		4000-4999	1,480.78	932.12	-37.1%
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	11,294.67	9,670.00	-14.4%
9) TOTAL, EXPENDITURES			197,880.79	206,606.83	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,009.88	483.17	-76.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,009.88	483.17	-76.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	75,429.30	77,439.18	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,429.30	77,439.18	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,429.30	77,439.18	2.7%
2) Ending Balance, June 30 (E + F1e)			77,439.18	77,922.35	0.6%
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	25,987.47	26,470.64	1.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	51,451.71	51,451.71	0.0%
Adult Ed Programs	0000	9760	*51,451.71*		
Adult Ed Programs	0000	9760		*51,451.71*	
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	76,709.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	603.56		
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	156.45		
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			77,469.18		
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	30.00		
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			30.00		
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)			77,439.18		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	193,084.00	195,980.00	1.5%
All Other State Revenue	All Other	8590	5,724.00	11,110.00	94.1%
TOTAL, OTHER STATE REVENUE			198,808.00	207,090.00	4.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	479.11	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	603.56	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,082.67	0.00	-100.0%
TOTAL, REVENUES			199,890.67	207,090.00	3.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	76,880.70	75,440.00	-1.9%
Certificated Pupil Support Salaries		1200	38,834.36	41,115.91	5.9%
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			115,715.06	116,555.91	0.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	23,940.95	22,478.50	-6.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			23,940.95	22,478.50	-6.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	14,480.97	23,874.45	64.9%
PERS		3201-3202	12,589.24	14,569.47	15.7%
OASDI/Medicare/Alternative		3301-3302	5,916.79	5,958.84	0.7%
Health and Welfare Benefits		3401-3402	8,724.15	8,880.80	1.8%
Unemployment Insurance		3501-3502	217.08	1,245.89	473.9%
Workers' Compensation		3601-3602	2,553.44	1,642.54	-35.7%
OPEB, Allocated		3701-3702	967.66	798.31	-17.5%
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			45,449.33	56,970.30	25.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,480.78	932.12	-37.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,480.78	932.12	-37.1%

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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	11,294.67	9,670.00	-14.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			11,294.67	9,670.00	-14.4%
TOTAL, EXPENDITURES			197,880.79	206,606.83	4.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	198,808.00	207,090.00	4.2%
4) Other Local Revenue		8600-8799	1,082.67	0.00	-100.0%
5) TOTAL, REVENUES			199,890.67	207,090.00	3.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		96,014.53	103,592.71	7.9%
2) Instruction - Related Services	2000-2999		35,709.75	34,650.13	-3.0%
3) Pupil Services	3000-3999		54,861.84	58,693.99	7.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		11,294.67	9,670.00	-14.4%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			197,880.79	206,606.83	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,009.88	483.17	-76.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,009.88	483.17	-76.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	75,429.30	77,439.18	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,429.30	77,439.18	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,429.30	77,439.18	2.7%
2) Ending Balance, June 30 (E + F1e)			77,439.18	77,922.35	0.6%
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	25,987.47	26,470.64	1.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	51,451.71	51,451.71	0.0%
Adult Ed Programs	0000	9760	*51,451.71*		
Adult Ed Programs	0000	9760		*51,451.71*	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
6391	Adult Education Program	25,987.47	26,470.64
Total, Restricted Balance		25,987.47	26,470.64

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,175,016.28	1,124,675.00	-4.3%
3) Other State Revenue		8300-8599	179,889.65	93,749.00	-47.9%
4) Other Local Revenue		8600-8799	19,694.77	29,500.00	49.8%
5) TOTAL, REVENUES			1,374,600.70	1,247,924.00	-9.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	366,194.57	435,075.08	18.8%
3) Employee Benefits		3000-3999	150,120.35	192,602.84	28.3%
4) Books and Supplies		4000-4999	456,670.72	504,145.45	10.4%
5) Services and Other Operating Expenditures		5000-5999	15,410.13	25,600.00	66.1%
6) Capital Outlay		6000-6999	0.00	75,000.00	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	45,591.20	60,689.00	33.1%
9) TOTAL, EXPENDITURES			1,033,986.97	1,293,112.37	25.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			340,613.73	(45,188.37)	-113.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			340,613.73	(45,188.37)	-113.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	561,349.68	901,963.41	60.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			561,349.68	901,963.41	60.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			561,349.68	901,963.41	60.7%
2) Ending Balance, June 30 (E + F1e)			901,963.41	856,775.04	-5.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	31,575.79	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	870,387.62	856,775.04	-1.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	611,834.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	4,814.05		
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	4,466.32		
4) Due from Grantor Government		9290	264,185.06		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	31,575.79		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			916,876.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	14,912.65		
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			14,912.65		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			901,963.41		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,175,016.28	1,124,675.00	-4.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,175,016.28	1,124,675.00	-4.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	179,889.65	93,749.00	-47.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			179,889.65	93,749.00	-47.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,505.16	4,500.00	-0.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,814.05	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,375.56	25,000.00	141.0%
TOTAL, OTHER LOCAL REVENUE			19,694.77	29,500.00	49.8%
TOTAL, REVENUES			1,374,600.70	1,247,924.00	-9.2%

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	309,673.99	366,738.08	18.4%
Classified Supervisors' and Administrators' Salaries		2300	56,520.58	68,337.00	20.9%
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			366,194.57	435,075.08	18.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	67,433.27	99,469.48	47.5%
OASDI/Medicare/Alternative		3301-3302	27,694.29	32,963.53	19.0%
Health and Welfare Benefits		3401-3402	45,380.19	50,086.87	10.4%
Unemployment Insurance		3501-3502	623.86	2,445.16	291.9%
Workers' Compensation		3601-3602	6,634.59	5,140.02	-22.5%
OPEB, Allocated		3701-3702	2,354.15	2,497.78	6.1%
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			150,120.35	192,602.84	28.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	40,374.84	60,145.45	49.0%
Noncapitalized Equipment		4400	25,205.40	10,000.00	-60.3%
Food		4700	391,090.48	434,000.00	11.0%
TOTAL, BOOKS AND SUPPLIES			456,670.72	504,145.45	10.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	463.60	1,500.00	223.6%
Dues and Memberships		5300	60.00	60.00	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	6,187.73	7,500.00	21.2%
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	7,148.67	14,940.00	109.0%
Communications		5900	1,550.13	1,600.00	3.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,410.13	25,600.00	66.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	75,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	75,000.00	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	45,591.20	60,689.00	33.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			45,591.20	60,689.00	33.1%
TOTAL, EXPENDITURES			1,033,986.97	1,293,112.37	25.1%

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

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,175,016.28	1,124,675.00	-4.3%
3) Other State Revenue		8300-8599	179,889.65	93,749.00	-47.9%
4) Other Local Revenue		8600-8799	19,694.77	29,500.00	49.8%
5) TOTAL, REVENUES			1,374,600.70	1,247,924.00	-9.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		988,395.77	1,232,423.37	24.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		45,591.20	60,689.00	33.1%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,033,986.97	1,293,112.37	25.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			340,613.73	(45,188.37)	-113.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			340,613.73	(45,188.37)	-113.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	561,349.68	901,963.41	60.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			561,349.68	901,963.41	60.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			561,349.68	901,963.41	60.7%
2) Ending Balance, June 30 (E + F1e)			901,963.41	856,775.04	-5.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	31,575.79	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	870,387.62	856,775.04	-1.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	870,387.62	856,775.04
Total, Restricted Balance		870,387.62	856,775.04

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	36,621.89	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	76,447.75	(42,270.10)	-155.3%
5) TOTAL, REVENUES			113,069.64	(42,270.10)	-137.4%
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	1,918,036.98	5,383,599.68	180.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	19,356.58	18,255.61	-5.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,937,393.56	5,401,855.29	178.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,824,323.92)	(5,444,125.39)	198.4%
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	4,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,175,676.08	(5,444,125.39)	-350.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,268,449.31	5,444,125.39	66.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,268,449.31	5,444,125.39	66.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,268,449.31	5,444,125.39	66.6%
2) Ending Balance, June 30 (E + F1e)			5,444,125.39	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,444,125.39	0.00	-100.0%
Capital Improvement Projects	0000	9780	*5,444,125.39*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,372,259.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	42,270.10		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	18,255.61		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	11,729.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,444,515.39		
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	390.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			390.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,444,125.39		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	36,621.89	0.00	-100.0%
TOTAL, FEDERAL REVENUE			36,621.89	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	34,177.65	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	42,270.10	(42,270.10)	-200.0%
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			76,447.75	(42,270.10)	-155.3%
TOTAL, REVENUES			113,069.64	(42,270.10)	-137.4%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,794,506.91	5,383,599.68	200.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	123,530.07	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,918,036.98	5,383,599.68	180.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	19,356.58	18,255.61	-5.7%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			19,356.58	18,255.61	-5.7%
TOTAL, EXPENDITURES			1,937,393.56	5,401,855.29	178.8%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	4,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			4,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	36,621.89	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	76,447.75	(42,270.10)	-155.3%
5) TOTAL, REVENUES			113,069.64	(42,270.10)	-137.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,918,036.98	5,383,599.68	180.7%
9) Other Outgo	9000-9999	Except 7600-7699	19,356.58	18,255.61	-5.7%
10) TOTAL, EXPENDITURES			1,937,393.56	5,401,855.29	178.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,824,323.92)	(5,444,125.39)	198.4%
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	4,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,175,676.08	(5,444,125.39)	-350.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,268,449.31	5,444,125.39	66.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,268,449.31	5,444,125.39	66.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,268,449.31	5,444,125.39	66.6%
2) Ending Balance, June 30 (E + F1e)			5,444,125.39	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,444,125.39	0.00	-100.0%
Capital Improvement Projects	0000	9780	*5,444,125.39*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,246.29	390.28	-97.9%
5) TOTAL, REVENUES			18,246.29	390.28	-97.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	303,934.05	78,688.62	-74.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			303,934.05	78,688.62	-74.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(285,687.76)	(78,298.34)	-72.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(285,687.76)	(78,298.34)	-72.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	363,986.10	78,298.34	-78.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			363,986.10	78,298.34	-78.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			363,986.10	78,298.34	-78.5%
2) Ending Balance, June 30 (E + F1e)			78,298.34	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	78,298.34	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	77,490.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	609.72		
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	197.63		
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			78,298.34		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			78,298.34		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,126.15	1,000.00	-53.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	609.72	(609.72)	-200.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	15,510.42	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,246.29	390.28	-97.9%
TOTAL, REVENUES			18,246.29	390.28	-97.9%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	303,934.05	78,688.62	-74.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	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			303,934.05	78,688.62	-74.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			303,934.05	78,688.62	-74.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,246.29	390.28	-97.9%
5) TOTAL, REVENUES			18,246.29	390.28	-97.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		303,934.05	78,688.62	-74.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			303,934.05	78,688.62	-74.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(285,687.76)	(78,298.34)	-72.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(285,687.76)	(78,298.34)	-72.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	363,986.10	78,298.34	-78.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			363,986.10	78,298.34	-78.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			363,986.10	78,298.34	-78.5%
2) Ending Balance, June 30 (E + F1e)			78,298.34	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	78,298.34	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	78,298.34	0.00
Total, Restricted Balance		78,298.34	0.00

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,324.82	2,300.00	-1.1%
4) Other Local Revenue		8600-8799	481,379.77	481,300.00	0.0%
5) TOTAL, REVENUES			483,704.59	483,600.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	696,890.07	789,856.00	13.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			696,890.07	789,856.00	13.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(213,185.48)	(306,256.00)	43.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	486,803.24	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			486,803.24	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			273,617.76	(306,256.00)	-211.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	766,465.91	1,040,899.49	35.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			766,465.91	1,040,899.49	35.8%
d) Other Restatements		9795	815.82	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			767,281.73	1,040,899.49	35.7%
2) Ending Balance, June 30 (E + F1e)			1,040,899.49	734,643.49	-29.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,040,899.49	734,643.49	-29.4%
GO Bond Principal and Interest Payments	0000	9780	*1,040,899.49*		
GO Bond Principal and Interest Payments	0000	9780		*734,643.49*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,038,734.13		
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	2,165.21		
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) TOTAL, ASSETS			1,040,899.34		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,040,899.34		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	2,324.82	2,300.00	-1.1%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,324.82	2,300.00	-1.1%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	425,696.76	426,000.00	0.1%
Unsecured Roll		8612	44,176.32	44,000.00	-0.4%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	6,333.64	6,300.00	-0.5%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	5,173.05	5,000.00	-3.3%
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			481,379.77	481,300.00	0.0%
TOTAL, REVENUES			483,704.59	483,600.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	363,197.70	304,000.00	-16.3%
Bond Interest and Other Service Charges		7434	333,692.37	485,856.00	45.6%
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)			696,890.07	789,856.00	13.3%
TOTAL, EXPENDITURES			696,890.07	789,856.00	13.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	486,803.24	0.00	-100.0%
(c) TOTAL, SOURCES			486,803.24	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			486,803.24	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,324.82	2,300.00	-1.1%
4) Other Local Revenue		8600-8799	481,379.77	481,300.00	0.0%
5) TOTAL, REVENUES			483,704.59	483,600.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	696,890.07	789,856.00	13.3%
10) TOTAL, EXPENDITURES			696,890.07	789,856.00	13.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(213,185.48)	(306,256.00)	43.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	486,803.24	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			486,803.24	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			273,617.76	(306,256.00)	-211.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	766,465.91	1,040,899.49	35.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			766,465.91	1,040,899.49	35.8%
d) Other Restatements		9795	815.82	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			767,281.73	1,040,899.49	35.7%
2) Ending Balance, June 30 (E + F1e)			1,040,899.49	734,643.49	-29.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,040,899.49	734,643.49	-29.4%
GO Bond Principal and Interest Payments	0000	9780	*1,040,899.49*		
GO Bond Principal and Interest Payments	0000	9780		*734,643.49*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,817.68	1,000.00	-73.8%
5) TOTAL, REVENUES			3,817.68	1,000.00	-73.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	466,963.81	512,418.00	9.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			466,963.81	512,418.00	9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(463,146.13)	(511,418.00)	10.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	418,923.94	420,000.00	0.3%
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			418,923.94	420,000.00	0.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(44,222.19)	(91,418.00)	106.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	376,938.19	332,716.00	-11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			376,938.19	332,716.00	-11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			376,938.19	332,716.00	-11.7%
2) Ending Balance, June 30 (E + F1e)			332,716.00	241,298.00	-27.5%
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	332,716.00	241,298.00	-27.5%
Debt Service	0000	9780	*332,716.00*		
Debt Service	0000	9780		*241,298.00*	
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	330,024.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,596.71		
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	94.31		
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			332,716.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			332,716.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	1,220.97	1,000.00	-18.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,596.71	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,817.68	1,000.00	-73.8%
TOTAL, REVENUES			3,817.68	1,000.00	-73.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	134,409.82	140,504.00	4.5%
Other Debt Service - Principal		7439	332,553.99	371,914.00	11.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			466,963.81	512,418.00	9.7%
TOTAL, EXPENDITURES			466,963.81	512,418.00	9.7%

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	418,923.94	420,000.00	0.3%
(a) TOTAL, INTERFUND TRANSFERS IN			418,923.94	420,000.00	0.3%
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 Certificates of Participation		8971	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)			418,923.94	420,000.00	0.3%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,817.68	1,000.00	-73.8%
5) TOTAL, REVENUES			3,817.68	1,000.00	-73.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	466,963.81	512,418.00	9.7%
10) TOTAL, EXPENDITURES			466,963.81	512,418.00	9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(463,146.13)	(511,418.00)	10.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	418,923.94	420,000.00	0.3%
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			418,923.94	420,000.00	0.3%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(44,222.19)	(91,418.00)	106.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	376,938.19	332,716.00	-11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			376,938.19	332,716.00	-11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			376,938.19	332,716.00	-11.7%
2) Ending Balance, June 30 (E + F1e)			332,716.00	241,298.00	-27.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	332,716.00	241,298.00	-27.5%
Debt Service	0000	9780	*332,716.00*		
Debt Service	0000	9780		*241,298.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

SACS2021ALL Financial Reporting Software - 2021.2.0
9/14/2021 3:44:11 PM **13-63149-0000000**

Unaudited Actuals
2020-21 Unaudited Actuals
Technical Review Checks

Holtville Unified **Imperial County**

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

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

IMPORT CHECKS

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **EXCEPTION**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3210-0-0000-0000-9791	3210	9791	-644,560.00
01-3220-0-0000-0000-9791	3220	9791	-311,306.70

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
9/14/2021 3:44:58 PM **13-63149-0000000**

Unaudited Actuals
2021-22 Budget
Technical Review Checks

Holtville Unified **Imperial County**

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	VALUE
21	0000	-42,270.10

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.