

# Central Unified School District



## 2020-2021 Unaudited Actuals

PRESENTED TO  
BOARD OF TRUSTEES

September 14, 2021

KETTI DAVIS  
ACTING SUPERINTENDENT

STEVE MCCLAIN  
CHIEF BUSINESS OFFICER

YOLANDA BALLADARES,  
DIRECTOR, FISCAL SERVICES

4605 N. Polk Avenue, Fresno, CA 93722

# Central Unified School District

*Every Student, Every Classroom, Every Day!*

## DISTRICT LEADERSHIP & DEMOGRAPHICS

### BOARD OF TRUSTEES

Trustee Area 1  
Trustee Area 2  
Trustee Area 3  
Trustee Area 4  
Trustee Area 5  
Trustee Area 6  
Trustee Area 7

Mr. Jason R. Paul  
Ms. Yesenia Z. Carrillo  
Mr. Phillip Cervantes  
Ms. Shawn M. Brooks  
Mr. Richard A. Solis  
Mr. Jeremy A. Mehling  
Mr. Naindeep Singh Chann

### SUPERINTENDENT'S EXECUTIVE CABINET

Acting Superintendent  
Assistant Superintendent, Educational Services  
Assistant Superintendent, Chief Business Officer  
Assistant Superintendent, Human Resources

Mrs. Ketti Davis  
Mrs. Ketti Davis  
Mr. Steve McClain  
Mr. Jack Kelejian

### TOTAL EMPLOYEES (includes vacant positions) as of 6/30/2021

Certificated	796.8 F.T.E.
Classified	551.8 F.T.E.
Management/Confidential/Supervisor – Certificated & Classified	186.6 F.T.E.

### STUDENT ENROLLMENT

District K-12 Regular Education – 2020/21 CBEDS

15,741

# Central Unified School District

*Every Student, Every Classroom, Every Day!*

## SCHOOL SITES

### ELEMENTARY

Biola-Pershing K-6  
Chelan Shepherd, Principal  
4885 North Biola  
Fresno, CA 93723  
(559) 276-5235

Harvest K-6  
Julie Shafer, Principal  
6514 W. Gettysburg  
Fresno, CA 93723  
(559) 271-0420

Herndon Barstow K-6  
Sandra Morehead, Principal  
6265 North Grantland  
Fresno, CA 93723  
(559) 276-5250

Houghton-Kearney K-8  
Courtney Gendron, Principal  
8905 West Kearney Blvd.  
Fresno, CA 93706  
(559) 276-5285

Liddell K-6  
Erin Gunstream, Principal  
5455 West Alluvial  
Fresno, CA 93722  
(559) 276-3176

Madison K-6  
Christine Hawkins, Principal  
330 South Brawley  
Fresno, CA 93706  
(559) 276-5280

McKinley K-6  
Jamie Prieto, Principal  
4444 West McKinley  
Fresno, CA 93722  
(559) 276-5232

Polk K-6  
Veronica Raigoza, Principal  
2195 North Polk  
Fresno, CA 93722  
(559) 274-9780

River Bluff K-6  
Michelle Bergmann, Principal  
6150 West Palo Alto  
Fresno, CA 93722  
(559) 276-6001

Roosevelt K-6  
Brandi Fleming, Principal  
2600 North Garfield  
Fresno, CA 93723  
(559) 276-5257

Saroyan K-6  
Joelle Mills, Principal  
5650 West Escalon  
Fresno, CA 93722  
(559) 276-3131

Steinbeck K-6  
Ying Lee, Principal  
3550 North Milburn  
Fresno, CA 93722  
(559) 276-3141

Teague K-6  
Brian Clark, Principal  
4725 North Polk  
Fresno, CA 93722  
(559) 276-5260

Tilley K-6  
Kristen Ginger, Principal  
2280 North Valentine  
Fresno, CA 93722  
(559) 512-6912

# Central Unified School District

*Every Student, Every Classroom, Every Day!*

## SCHOOL SITES

### MIDDLE SCHOOLS

El Capitan Middle School  
Patricia McCurley Principal  
4443 West Weldon  
Fresno, CA 93722  
(559)276-5270

Glacier Point Middle School  
Adam Hogan, Principal  
4055 N Bryan  
Fresno, CA 93723  
(559)276-3105

Rio Vista Middle School  
Joe Bracamonte, Principal  
6240 West Palo Alto  
Fresno, CA 93722  
(559)276-3185

### HIGH SCHOOLS

Central East  
Brad Edmunds, Principal  
3535 N. Cornelia  
Fresno, CA 93722  
(559)276-0280

Central West  
Dave Holterman, Principal  
2045 N. Dickenson  
Fresno, CA 93723  
(559)276-5276

Justin Garza  
Ezequiel Gutierrez, Principal  
4100 N Grantland Ave  
Fresno, CA 93723  
(559)275-4100

### ADULT ED/ALTERNATIVE EDUCATION

Central Online School  
Colette Bolger, Principal  
2280 N Valentine  
Fresno, CA 93722  
(559) 276-3140

Pershing High School  
TBA, Principal  
855 West Nielsen  
Fresno, CA 93706  
(559)268-2277

Pathway Community Day  
TBA, Principal  
11 South Teilman  
Fresno, CA 93706  
(559) 487-1201

Central Learning Adult School Site/Alternative  
Edward Robinson, Principal  
2698 North Brawley  
Fresno, CA 93722  
(559) 276-5230

## CENTRAL UNIFIED SCHOOL DISTRICT 2020-2021 UNAUDITED ACTUALS OVERVIEW

Central Unified School District's Unaudited Actual Budget is compiled using the actual revenue and expenditures from July 1, 2020 through June 30, 2021.

The Unaudited Actual Financial Reports are presented to the Governing Board for acceptance on or before September 15th and submitted to the Fresno County Superintendent of Schools to be forwarded to the State Superintendent of Public Instruction (Education Code Section 42100).

Comparison of the 2020-21 budget between Estimated Unaudited Actuals and Unaudited Actuals ending balances are as follows:

### REVENUE:

Revenue			
Source of Revenue	2020-21 Estimated Actuals	2020-21 Unaudited Actuals	Difference
LCFF Revenue	\$160,738,285	\$161,816,179	\$1,077,895
Federal Revenue	\$50,429,517	\$27,562,413	(\$22,867,105)
Other State Revenue	\$28,394,690	\$25,945,638	(\$2,449,052)
Other Local Revenue	\$10,415,072	\$9,111,222	(\$1,303,850)
Other Sources	\$1,033	\$592	(\$441)
<b>Total</b>	<b>\$249,978,597</b>	<b>\$224,436,043</b>	<b>(\$25,542,553)</b>

The difference in LCFF funds is due to the change on what was actually transferred to the Deferred Maintenance Fund. The transfer reduces the LCFF revenue rather than shown as a transfer out expenditure. The remaining difference is due to the change in annual property tax.

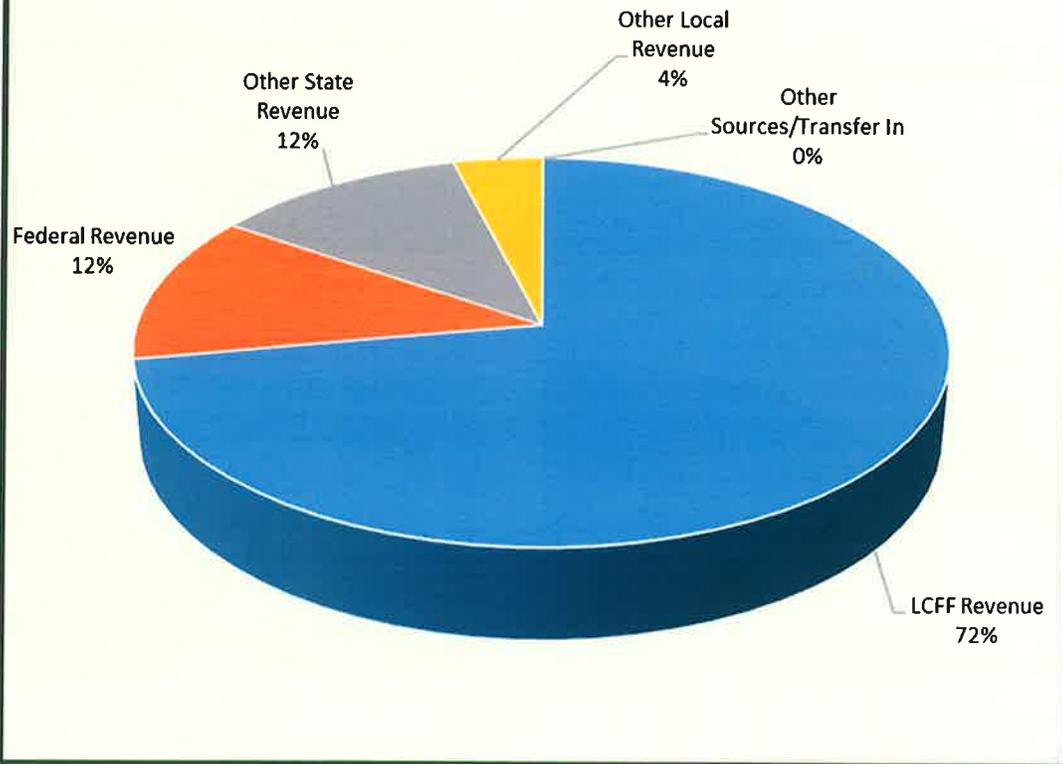
The Federal Revenue difference is due to the reporting of actual revenue received and amounts that will be reported as deferred or carryover revenue in the 2021-22 budget. Other differences are for programs that reimburse up to the award amount or to actual expenditures and for actual award changes to current or prior year.

Other State Revenue difference is due to the reporting of actual revenue received and amounts that will be reported as deferred or carryover revenue in the 2021-22 budget. Other differences are for awards that are only reimbursed up to the amount awarded or spent. The increase in Other State Revenue is for the On-Behalf payment for STRS. Also, any changes made to current or prior year awards.

Other Local Revenue includes interest, rebates, donations, After School Programs, ROP, Co-Curricular, State Water Resources grant, bus grants, Fair Market Value Adjustment, Transfers from SELPA for Special Education, etc. Grants that allow carryover roll into the 2021-22 school year, adjustments made to those that only reimburse based on actual expenditures up to the award amount, SELPA actual award, and actual NPS and Legal Fees incurred.

Other Sources revenue difference is the amount that was actually transferred from the Bond Fund that was closed.

## REVENUES



### EXPENDITURES:

Expenditures			
Expenditure Source	2020-21 Estimated	2020-21 Unaudited Actuals	Difference
Salaries and Benefits	\$160,086,894	\$158,109,764	(\$1,977,130)
Books and Supplies	\$52,276,838	\$20,804,675	(\$31,472,163)
Services and Other			
Operating Expenditures	\$23,545,261	\$16,508,206	(\$7,037,055)
Capital Outlay	\$4,845,987	\$2,366,142	(\$2,479,844)
Other Outgo	\$4,966,074	\$5,490,547	\$524,473
Transfer Out	\$0	\$214,063	\$214,063
<b>Total</b>	<b>\$245,721,053</b>	<b>\$203,493,397</b>	<b>(\$42,227,657)</b>

Salaries & Benefits difference is from savings for vacant positions that were not filled during COVID-19 shut down.

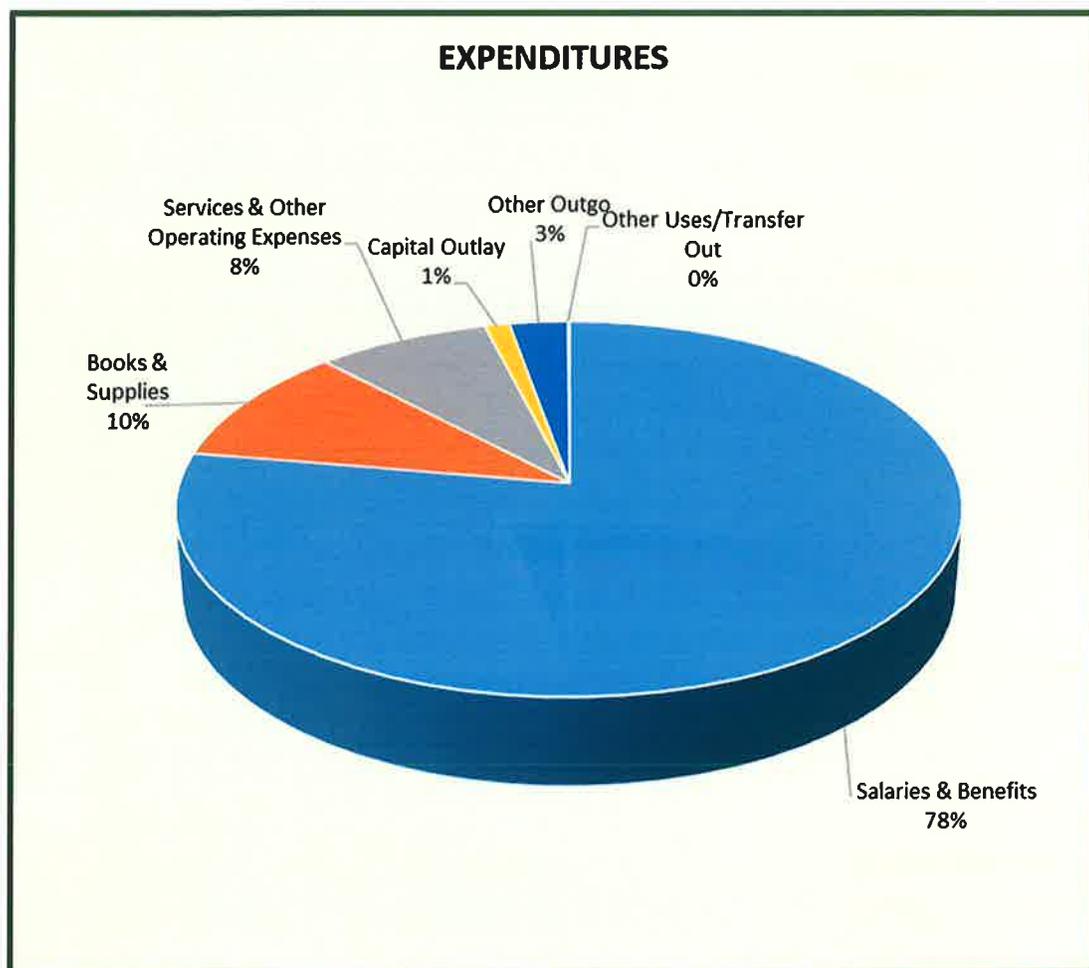
The major difference in Books and Supplies is savings in materials and supplies instructional materials, COVID related allocations not spent, and allocations not spent while on COVID-19 shut down.

The major decrease in Services and Other Operating Expenditures reflect savings on contracts for COVID related expenditures not expensed, travel and conference, mileage, utilities, insurance cost, vehicle/bus rentals, and repairs.

Capital Outlay decrease is associated with facility projects not completed which will carry over to subsequent years and equipment that was delayed due to COVID.

Other Outgo increase is associated with the district allowable indirect charge on actual expenditures, and payment to Fresno County Superintendent of Schools for county operated ADA received through LCFF.

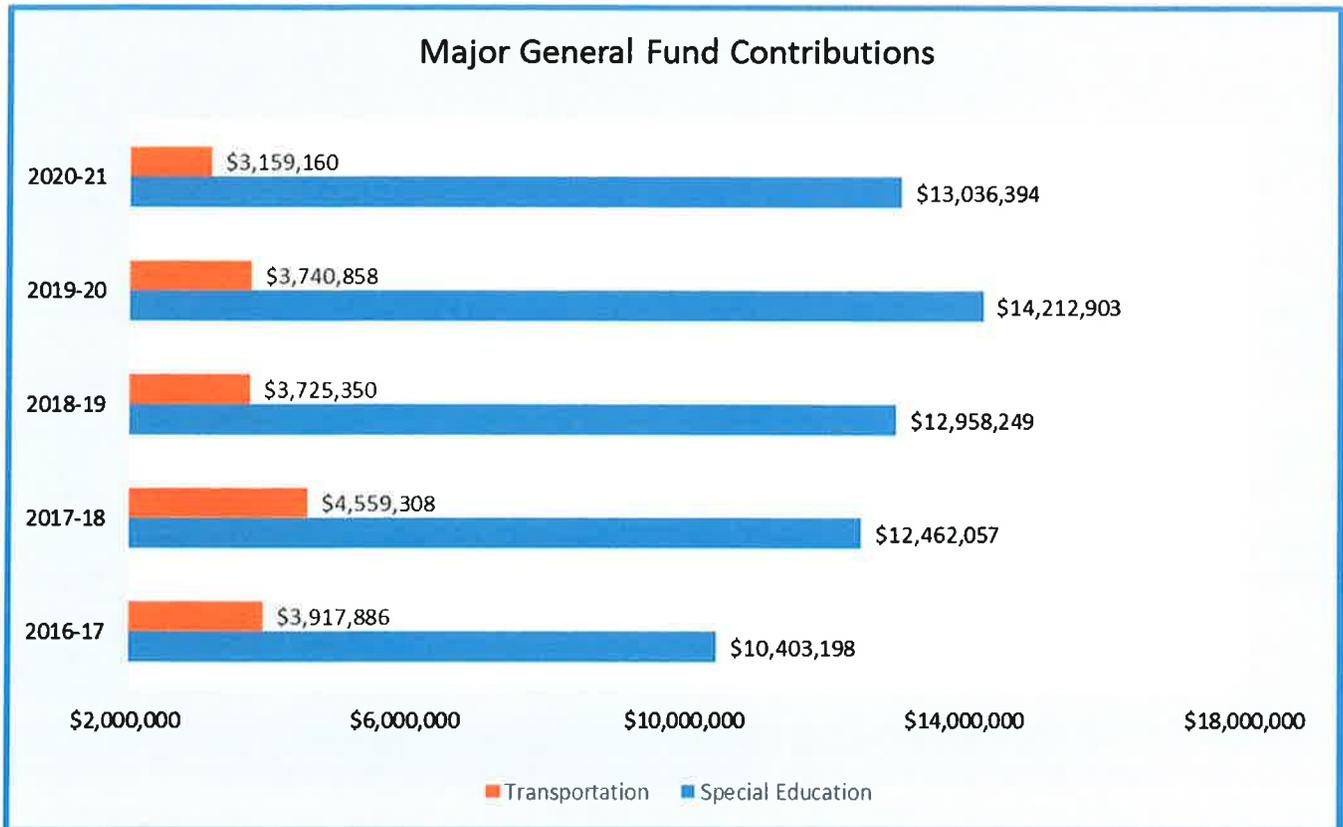
Transfer Out increase is a result of year-end entries for STRS for Enterprise Fund (Campus Connection and Fee Based Preschool) which are on a full accrual basis.



## GENERAL FUND CONTRIBUTIONS

The District's General Fund contributes additional funds to successfully operate programs that the State does not adequately fund. The District continues major contributions to our Special Education and Transportation programs and minor contributions to various programs such as ROP, School Safety, Aquatics, CUTA Class Overage Fund and Elective Class Projects.

Special Education had a decrease to contribution from 2019-20 of \$1.2M and Transportation had a decrease in contribution of \$582K.



Other contributions made from the general fund are required either by Education Code or the terms of a grant. Routine Restricted Maintenance receives a contribution of 3% of total general fund actual expenditures and the Agricultural Career Technical Educational Incentive Grant requires district matching funds.

**OVERVIEW OF THE 2020-21 FISCAL YEAR**

Central Unified General Fund had an overall net increase of \$20,942,647 which resulted in an ending fund balance of \$65,504,955 an increase of \$16,685,103 compared to estimated actuals. The ending fund balance consists of \$46,889,104 unappropriated, \$10,174,670 (5%) reserve for economic uncertainties, \$8,401,912 restricted programs, \$25,000 revolving cash and \$14,269 stores inventory.

<b>Summary of Change</b>			
<b>Summary</b>	<b>2020-21</b>		<b>Difference</b>
	<b>Estimated Actuals</b>	<b>Unaudited Actuals</b>	
Beginning Balance	\$44,562,308	\$44,562,308	\$0
Other Restatements	\$0	\$0	\$0
Revenue	\$249,978,597	\$224,436,043	(\$25,542,553)
Expenditures/Transfer Out	\$245,721,053	\$203,493,397	(\$42,227,657)
Other Sources	\$0	\$0	\$0
<b>Net Increase (Decrease)</b>	<b>\$4,257,543</b>	<b>\$20,942,647</b>	<b>\$16,685,103</b>
Ending Fund Balance	\$48,819,852	\$65,504,955	\$16,685,103
<b>% Reserve of Total Expenditures(includes</b>	<b>19.87%</b>	<b>32.19%</b>	

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.57%
	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	\$128,129,860.03
	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.	\$128,129,860.03
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	5.69%

1/15/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: \_\_\_\_\_

Date of Meeting: Sep 14, 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:

Kevin Otto

Yolanda Balladares

Name

Name

Deputy Superintendent/CFO

Director, Fiscal Services

Title

Title

559-265-3083

559-274-4700 x63106

Telephone

Telephone

kotto@fcoe.org

yballadares@centralusd.k12.ca.gov

E-mail Address

E-mail Address

**Fund 01 – General Fund  
Unrestricted/Restricted**

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	161,816,179.37	0.00	161,816,179.37	167,901,505.38	0.00	167,901,505.38	3.8%
2) Federal Revenue		8100-8299	0.00	27,562,412.77	27,562,412.77	0.00	74,237,874.48	74,237,874.48	169.3%
3) Other State Revenue		8300-8599	3,380,934.57	22,564,702.95	25,945,637.52	3,064,506.63	11,475,471.84	14,539,978.47	-44.0%
4) Other Local Revenue		8600-8799	1,917,197.89	7,194,024.16	9,111,222.05	481,045.30	9,870,769.74	10,351,815.04	13.6%
5) TOTAL REVENUES			167,114,311.83	57,321,139.88	224,435,451.71	171,447,057.31	95,584,116.06	267,031,173.37	19.0%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	65,476,921.94	14,560,905.01	80,037,826.95	68,120,870.68	13,562,081.80	81,682,952.48	2.1%
2) Classified Salaries		2000-2999	17,867,082.84	8,547,666.17	26,414,749.01	21,244,446.80	8,595,776.86	29,840,223.66	13.0%
3) Employee Benefits		3000-3999	35,494,262.30	16,162,925.90	51,657,188.20	41,284,758.39	17,438,882.16	58,723,640.55	13.7%
4) Books and Supplies		4000-4999	3,340,621.18	17,464,054.08	20,804,675.26	8,049,316.77	67,571,268.66	75,620,585.43	263.5%
5) Services and Other Operating Expenditures		5000-5999	9,701,130.14	6,807,075.37	16,508,205.51	12,131,970.55	6,648,652.15	18,780,622.70	13.8%
6) Capital Outlay		6000-6999	1,077,961.56	1,288,180.79	2,366,142.35	1,208,512.65	668,999.09	1,877,511.74	-20.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,823,974.38	1,017,063.08	5,841,037.46	4,825,613.62	814,915.87	5,640,529.49	-3.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,659,423.89)	2,308,933.33	(350,490.56)	(6,422,234.98)	5,820,403.31	(601,831.67)	71.7%
9) TOTAL EXPENDITURES			135,122,530.45	68,156,803.73	203,279,334.18	150,443,254.48	121,120,979.90	271,564,234.38	33.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			31,991,781.38	(10,835,663.85)	21,156,117.53	21,003,802.83	(25,536,863.84)	(4,533,061.01)	-121.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In									
			591.53	0.00	591.53	0.00	0.00	0.00	-100.0%
b) Transfers Out									
			214,062.54	0.00	214,062.54	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources									
			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses									
			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions									
			(16,801,794.63)	16,801,794.63	0.00	(18,237,390.90)	18,237,390.90	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES									
			(17,015,265.64)	16,801,794.63	(213,471.01)	(18,237,390.90)	18,237,390.90	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			14,976,515.74	5,966,130.78	20,942,646.52	2,766,411.93	(7,299,472.94)	(4,533,061.01)	-121.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	42,126,527.26	2,435,781.06	44,562,308.32	57,103,043.00	8,401,911.84	65,504,954.84	47.0%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)		9795	42,126,527.26	2,435,781.06	44,562,308.32	57,103,043.00	8,401,911.84	65,504,954.84	47.0%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,126,527.26	2,435,781.06	44,562,308.32	57,103,043.00	8,401,911.84	65,504,954.84	47.0%
2) Ending Balance, June 30 (E + F1e)			57,103,043.00	8,401,911.84	65,504,954.84	59,869,454.93	1,102,438.90	60,971,893.83	-6.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
Stores			25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Prepaid Items			14,269.17	0.00	14,269.17	0.00	0.00	0.00	-100.0%
All Others			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed			0.00	8,401,911.84	8,401,911.84	0.00	1,102,438.90	1,102,438.90	-86.9%
Stabilization Arrangements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Additional Student Learning Support	0000		0.00	0.00	0.00	8,000,000.00	0.00	8,000,000.00	New
e) Unassigned/Unappropriated						8,000,000.00			
Reserve for Economic Uncertainties		9789	10,174,669.84	0.00	10,174,669.84	13,578,211.72	0.00	13,578,211.72	33.5%
Unassigned/Unappropriated Amount		9790	46,889,103.99	0.00	46,889,103.99	38,291,243.21	0.00	38,291,243.21	-18.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
<b>G. ASSETS</b>								
1) Cash								
a) in County Treasury		9110	51,816,212.54	(136,659.26)	51,679,553.28			
1) Fair Value Adjustment to Cash in County Treasury		9111	861,322.12	0.00	861,322.12			
b) in Banks		9120	23,130.35	0.00	23,130.35			
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00			
d) with Fiscal Agent/Trustee		9135	13,962,500.00	0.00	13,962,500.00			
e) Collections Awaiting Deposit		9140	386.03	0.00	386.03			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	12,387,608.52	12,135,016.93	24,522,625.45			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	296,430.98	0.00	296,430.98			
6) Stores		9320	14,269.17	0.00	14,269.17			
7) Prepaid Expenditures		9330	0.00	0.00	0.00			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL, ASSETS			79,386,859.71	11,998,357.67	91,385,217.38			
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>								
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00			
<b>I. LIABILITIES</b>								
1) Accounts Payable		9500	7,413,101.32	2,686,343.99	10,099,445.31			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	870,715.39	0.00	870,715.39			
4) Current Loans		9640	14,000,000.00	0.00	14,000,000.00			
5) Unearned Revenue		9650	0.00	910,101.84	910,101.84			
6) TOTAL, LIABILITIES			22,283,816.71	3,596,445.83	25,880,262.54			
<b>J. DEFERRED INFLOWS OF RESOURCES</b>								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00			
<b>K. FUND EQUITY</b>								
Ending Fund Balance, June 30								

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	2020-21 Unaudited Actuals		2021-22 Budget		% Diff Column C & F
	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	
			57,103,043.00	8,401,911.84	65,504,954.84

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
<b>LCFF SOURCES</b>										
Principal Apportionment										
State Aid - Current Year		8011	85,809,127.00	0.00	85,809,127.00	118,167,674.38	0.00	118,167,674.38	37.7%	
Education Protection Account State Aid - Current Year		8012	56,309,037.00	0.00	56,309,037.00	30,289,036.00	0.00	30,289,036.00	-46.2%	
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	144,065.62	0.00	144,065.62	144,066.00	0.00	144,066.00	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	3,923.49	0.00	3,923.49	3,923.00	0.00	3,923.00	0.0%	
County & District Taxes										
Secured Roll Taxes		8041	18,905,528.39	0.00	18,905,528.39	19,318,324.00	0.00	19,318,324.00	2.2%	
Unsecured Roll Taxes		8042	1,014,544.63	0.00	1,014,544.63	1,014,545.00	0.00	1,014,545.00	0.0%	
Prior Years' Taxes		8043	(37,292.41)	0.00	(37,292.41)	29,942.00	0.00	29,942.00	-180.3%	
Supplemental Taxes		8044	417,341.48	0.00	417,341.48	370,780.00	0.00	370,780.00	-11.2%	
Education Revenue Augmentation Fund (ERAF)		8045	(565,783.87)	0.00	(565,783.87)	(651,719.00)	0.00	(651,719.00)	15.2%	
Community Redevelopment Funds (SB 617/699/1992)		8047	210,056.85	0.00	210,056.85	191,934.00	0.00	191,934.00	-8.6%	
Penalties and Interest from Delinquent Taxes		8048	4,286.15	0.00	4,286.15	0.00	0.00	0.00	-100.0%	
Miscellaneous Funds (EC 41604)										
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other In-Lieu Taxes		8082	2,692.04	0.00	2,692.04	0.00	0.00	0.00	-100.0%	
Less: Non-LCFF (50%) Adjustment		8089	(1,346.00)	0.00	(1,346.00)	0.00	0.00	0.00	-100.0%	
Subtotal LCFF Sources			162,216,179.37	0.00	162,216,179.37	168,878,505.38	0.00	168,878,505.38	4.1%	
LCFF Transfers										
Unrestricted LCFF Transfers - Current Year	0000	8091	(400,000.00)		(400,000.00)	(977,000.00)		(977,000.00)	144.3%	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL_LCFF SOURCES			161,816,179.37	0.00	161,816,179.37	167,901,505.38	0.00	167,901,505.38	3.8%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,885,201.00	2,885,201.00	0.00	3,044,675.00	3,044,675.00	5.5%
Special Education Discretionary Grants		8182	0.00	71,609.00	71,609.00	0.00	97,974.00	97,974.00	36.8%
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	48,446.78	48,446.78	0.00	79,100.00	79,100.00	63.3%
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		4,366,424.14	4,366,424.14		8,527,720.99	8,527,720.99	95.3%
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		221,576.81	221,576.81		2,033,928.12	2,033,928.12	817.9%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		106,331.00	106,331.00	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		161,327.15	161,327.15			456,179.41	182.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		549,897.69	549,897.69			3,056,067.91	455.8%
Career and Technical Education	3500-3599	8290		132,893.92	132,893.92			156,879.00	18.0%
All Other Federal Revenue	All Other	8290	0.00	19,125,036.28	19,125,036.28	0.00	0.00	56,679,019.05	196.4%
TOTAL, FEDERAL REVENUE			0.00	27,562,412.77	27,562,412.77	0.00	0.00	74,237,874.48	169.3%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement	6360	8319		0.00	0.00			0.00	0.0%
Prior Years									
Special Education Master Plan	6500	8311		0.00	0.00			0.00	0.0%
Current Year									
Prior Years	6500	8319		0.00	0.00			0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	97,002.00	0.00	97,002.00	97,151.00	0.00	97,151.00	0.2%
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	0.0%
Mandated Costs Reimbursements		8550	611,151.00	0.00	611,151.00	611,151.00	0.00	611,151.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,617,655.57	1,125,838.26	3,743,493.83	2,356,204.63	769,693.51	3,125,898.14	-16.5%
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		0.00	0.00			0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		387,872.81	387,872.81		695,693.48	695,693.48	79.4%
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	55,126.00	21,050,991.88	21,106,117.88	0.00	10,010,084.85	10,010,084.85	-52.6%
TOTAL, OTHER STATE REVENUE			3,380,934.57	22,564,702.95	25,945,637.52	3,064,506.63	11,475,471.84	14,539,978.47	-44.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	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	988.00	0.00	988.00	0.00	0.00	0.00	-100.0%
Interest		8660	812,959.87	0.00	812,959.87	250,000.00	0.00	250,000.00	-69.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(205,266.00)	0.00	(205,266.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	365,407.25	365,407.25	0.00	349,469.54	349,469.54	-4.4%
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									

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	1,346.00	0.00	1,346.00	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	1,307,170.02	362,999.91	1,670,169.93	231,045.30	2,070,515.20	2,301,560.50	37.8%
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		6,465,617.00	6,465,617.00		7,450,785.00	7,450,785.00	15.2%
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			1,917,197.89	7,194,024.16	9,111,222.05	481,045.30	9,870,769.74	10,351,815.04	13.6%
TOTAL, REVENUES			167,114,311.83	57,321,139.88	224,435,451.71	171,447,057.31	95,584,116.06	267,031,173.37	19.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	51,226,867.83	10,723,980.32	61,950,848.15	52,382,139.06	9,645,022.07	62,027,161.13	0.1%
Certificated Pupil Support Salaries		1200	7,937,072.09	1,977,857.00	9,914,929.09	9,249,278.40	2,332,391.53	11,581,669.93	16.8%
Certificated Supervisors' and Administrators' Salaries		1300	5,381,384.82	594,500.52	5,975,885.34	5,551,294.06	536,133.62	6,087,427.68	1.9%
Other Certificated Salaries		1900	931,597.20	1,264,567.17	2,196,164.37	938,159.16	1,048,534.58	1,986,693.74	-9.5%
TOTAL, CERTIFICATED SALARIES			65,476,921.94	14,560,905.01	80,037,826.95	68,120,870.68	13,562,081.80	81,682,952.48	2.1%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	343,874.16	3,662,131.43	4,006,005.59	561,921.03	5,781,957.58	6,343,878.61	58.4%
Classified Support Salaries		2200	9,510,802.77	1,721,707.25	11,232,510.02	10,910,565.68	1,831,398.17	12,741,963.85	13.4%
Classified Supervisors' and Administrators' Salaries		2300	1,675,678.47	657,954.35	2,333,632.82	1,710,798.92	468,525.89	2,179,324.81	-6.6%
Clerical, Technical and Office Salaries		2400	5,139,959.54	199,609.69	5,339,569.23	5,492,092.81	216,139.21	5,708,232.02	6.9%
Other Classified Salaries		2900	1,196,767.90	2,306,263.45	3,503,031.35	2,569,068.36	297,756.01	2,866,824.37	-18.2%
TOTAL, CLASSIFIED SALARIES			17,867,082.84	8,547,666.17	26,414,749.01	21,244,446.80	8,595,776.86	29,840,223.66	13.0%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	10,314,654.73	10,294,136.75	20,608,791.48	11,715,338.55	10,694,158.98	22,409,497.53	8.7%
PERS		3201-3202	3,436,559.06	1,083,668.44	4,520,227.50	4,366,323.65	1,572,950.49	5,939,274.14	31.4%
OASDI/Medicare/Alternative		3301-3302	2,197,793.47	819,656.09	3,017,449.56	2,707,522.79	820,288.59	3,527,811.38	16.9%
Health and Welfare Benefits		3401-3402	16,854,328.52	3,614,595.96	20,468,924.48	17,638,319.70	3,771,997.81	21,410,317.51	4.6%
Unemployment Insurance		3501-3502	44,252.73	16,182.29	60,435.02	1,193,951.42	264,089.36	1,458,040.78	2312.6%
Workers' Compensation		3601-3602	1,192,587.95	334,686.37	1,527,274.32	1,409,236.51	315,396.93	1,724,633.44	12.9%
OPEB, Allocated		3701-3702	1,454,085.84	0.00	1,454,085.84	2,254,065.77	0.00	2,254,065.77	55.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			35,494,262.30	16,162,925.90	51,657,188.20	41,284,758.39	17,438,882.16	58,723,640.55	13.7%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	150,138.55	323,001.25	473,139.80	1,645,395.49	1,596,179.65	3,241,575.14	585.1%
Books and Other Reference Materials		4200	103,281.75	199,993.39	303,275.14	68,802.46	79,701.09	148,503.55	-51.0%
Materials and Supplies		4300	2,302,153.07	6,471,187.16	8,773,340.23	5,383,024.07	65,402,233.73	70,785,257.80	706.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	785,047.81	10,469,872.28	11,254,920.09	952,094.75	493,154.19	1,445,248.94	-87.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,340,621.18	17,464,054.08	20,804,675.26	8,049,316.77	67,571,268.66	75,620,585.43	263.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	33,616.01	1,581,453.22	1,615,069.23	216,805.00	2,117,146.04	2,333,951.04	44.5%
Travel and Conferences		5200	65,149.28	159,924.47	225,073.75	203,157.97	165,361.70	368,519.67	63.7%
Dues and Memberships		5300	56,954.49	7,500.00	64,454.49	67,389.36	7,880.00	75,269.36	16.8%
Insurance		5400 - 5450	1,188,773.62	0.00	1,188,773.62	1,335,774.49	0.00	1,335,774.49	12.4%
Operations and Housekeeping Services		5500	3,536,709.31	97,301.35	3,634,010.66	4,327,004.50	105,100.00	4,432,104.50	22.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	824,947.06	1,466,236.06	2,291,183.12	1,256,091.22	1,246,244.61	2,502,335.83	9.2%
Transfers of Direct Costs		5710	(77,713.68)	77,713.68	0.00	(83,157.82)	83,157.82	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,890.44	13,326.34	19,216.78	6,105.74	8,044.50	14,150.24	-26.4%
Professional/Consulting Services and Operating Expenditures		5800	3,348,496.83	2,614,488.04	5,962,984.87	4,078,457.51	2,902,300.79	6,980,758.30	17.1%
Communications		5900	718,306.78	789,132.21	1,507,438.99	724,342.58	13,416.69	737,759.27	-51.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,701,130.14	6,807,075.37	16,508,205.51	12,131,970.55	6,648,652.15	18,780,622.70	13.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	83,178.95	83,178.95	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	31,593.63	0.00	31,593.63	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	3,603.69	0.00	3,603.69	93,000.00	0.00	93,000.00	2480.7%
Equipment		6400	1,016,323.82	965,226.58	1,981,550.40	1,087,512.65	548,999.09	1,636,511.74	-17.4%
Equipment Replacement		6500	26,440.42	239,775.26	266,215.68	28,000.00	120,000.00	148,000.00	-44.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,077,961.56	1,288,180.79	2,366,142.35	1,208,512.65	668,999.09	1,877,511.74	-20.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	1,301,753.00	251,747.21	1,553,500.21	1,300,355.00	49,600.00	1,349,955.00	-13.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		7438	1,140,371.38	7,438.64	1,147,810.02	1,098,346.62	4,979.43	1,103,326.05	-3.9%
Debt Service - Interest		7439	2,381,850.00	757,877.23	3,139,727.23	2,426,912.00	760,336.44	3,187,248.44	1.5%
Other Debt Service - Principal			4,823,974.38	1,017,063.08	5,841,037.46	4,825,613.62	814,915.87	5,640,529.49	-3.4%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(2,308,933.33)	2,308,933.33	0.00	(5,820,403.31)	5,820,403.31	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(350,490.56)	0.00	(350,490.56)	(601,831.67)	0.00	(601,831.67)	71.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,659,423.89)	2,308,933.33	(350,490.56)	(6,422,234.98)	5,820,403.31	(601,831.67)	71.7%
TOTAL, EXPENDITURES			135,122,530.45	68,156,803.73	203,279,334.18	150,443,254.48	121,120,979.90	271,564,234.38	33.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals		2021-22 Budget		% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	591.53	0.00	591.53	0.00	0.00	-100.0%
(a) TOTAL INTERFUND TRANSFERS IN			591.53	0.00	591.53	0.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	145.725.16	0.00	145.725.16	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	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	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	68,337.38	0.00	68,337.38	0.00	0.00	-100.0%
(b) TOTAL INTERFUND TRANSFERS OUT			214,062.54	0.00	214,062.54	0.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>(c) TOTAL, SOURCES</b>									
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>(d) TOTAL, USES</b>									
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(16,801,794.63)	16,801,794.63	0.00	(18,237,390.90)	18,237,390.90	0.00	0.00%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>(e) TOTAL, CONTRIBUTIONS</b>									
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
<b>(a - b + c - d + e)</b>			(17,015,265.64)	16,801,794.63	(213,471.01)	(18,237,390.90)	18,237,390.90	0.00	-100.00%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	161,816,179.37	0.00	161,816,179.37	167,901,505.38	0.00	167,901,505.38	3.8%
2) Federal Revenue		8100-8299	0.00	27,562,412.77	27,562,412.77	0.00	74,237,874.48	74,237,874.48	169.3%
3) Other State Revenue		8300-8599	3,380,934.57	22,564,702.95	25,945,637.52	3,064,506.63	11,475,471.84	14,539,978.47	-44.0%
4) Other Local Revenue		8600-8799	1,917,197.89	7,194,024.16	9,111,222.05	481,045.30	9,870,769.74	10,351,815.04	13.6%
5) TOTAL REVENUES			167,114,311.83	57,321,139.88	224,435,451.71	171,447,057.31	95,584,116.06	267,031,173.37	19.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		73,340,062.23	42,495,412.72	115,835,474.95	78,788,879.41	94,291,704.76	173,080,584.17	49.4%
2) Instruction - Related Services	2000-2999		14,725,842.31	5,896,410.12	20,622,252.43	16,421,890.19	6,901,712.16	23,323,602.35	13.1%
3) Pupil Services	3000-3999		17,607,976.76	6,902,849.14	24,510,825.90	20,947,747.87	5,469,867.69	26,417,615.56	7.8%
4) Ancillary Services	4000-4999		2,070,811.35	103,373.55	2,174,184.90	6,122,716.76	107,706.94	6,230,423.70	186.6%
5) Community Services	5000-5999		192,113.36	175,446.86	367,560.22	192,338.50	394,340.36	586,678.86	59.6%
6) Enterprise	6000-6999		1,540.82	531,487.74	533,028.56	0.00	1,200.00	1,200.00	-99.8%
7) General Administration	7000-7999		7,874,788.90	2,527,814.13	10,402,603.03	5,821,440.27	6,132,099.74	11,953,540.01	14.9%
8) Plant Services	8000-8999		14,447,920.34	8,506,946.39	22,954,866.73	17,322,627.86	7,007,432.38	24,330,060.24	6.0%
9) Other Outgo	9000-9999	Except 7600-7699	4,861,474.38	1,017,063.08	5,878,537.46	4,825,613.62	814,915.87	5,640,529.49	-4.0%
10) TOTAL EXPENDITURES			135,122,530.45	68,156,803.73	203,279,334.18	150,443,254.48	121,120,979.90	271,564,234.38	33.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			31,991,781.38	(10,835,663.85)	21,156,117.53	21,003,802.83	(25,536,863.84)	(4,533,061.01)	-121.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	591.53	0.00	591.53	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	214,062.54	0.00	214,062.54	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(16,801,794.63)	16,801,794.63	0.00	(18,237,390.90)	18,237,390.90	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(17,015,265.64)	16,801,794.63	(213,471.01)	(18,237,390.90)	18,237,390.90	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			14,976,515.74	5,966,130.78	20,942,646.52	2,766,411.93	(7,299,472.94)	(4,533,061.01)	-121.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	42,126,527.26	2,435,781.06	44,562,308.32	57,103,043.00	8,401,911.84	65,504,954.84	47.0%
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)			42,126,527.26	2,435,781.06	44,562,308.32	57,103,043.00	8,401,911.84	65,504,954.84	47.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,126,527.26	2,435,781.06	44,562,308.32	57,103,043.00	8,401,911.84	65,504,954.84	47.0%
2) Ending Balance, June 30 (E + F1e)			57,103,043.00	8,401,911.84	65,504,954.84	59,869,454.93	1,102,438.90	60,971,893.83	-6.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	14,269.17	0.00	14,269.17	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,401,911.84	8,401,911.84	0.00	1,102,438.90	1,102,438.90	-86.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	8,000,000.00	0.00	8,000,000.00	New
Additional Student Learning Support	0000	9780				8,000,000.00		8,000,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,174,669.84	0.00	10,174,669.84	13,578,211.72	0.00	13,578,211.72	33.5%
Unassigned/Unappropriated Amount		9790	46,889,103.99	0.00	46,889,103.99	38,291,243.21	0.00	38,291,243.21	-18.3%

Unaudited Actuals  
 General Fund  
 Exhibit: Restricted Balance Detail

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 Form 01

Central Unified  
 Fresno County

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	23,714.47	23,714.47
6230	California Clean Energy Jobs Act	637,048.23	235,567.23
6300	Lottery: Instructional Materials	832,286.14	0.00
7311	Classified School Employee Professional Development Block Grant	77,895.86	0.00
7425	Expanded Learning Opportunities (ELO) Grant	5,006,532.74	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	1,119,420.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secir	405,381.39	837,814.84
9010	Other Restricted Local	299,633.01	5,342.36
Total, Restricted Balance		8,401,911.84	1,102,438.90

**Fund 08 – Student Activity Special  
Revenue Fund**

Unaudited Actuals  
Student Activity Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	479,659.96	0.00	-100.0%
5) TOTAL REVENUES			479,659.96	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	346,738.07	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	105,259.76	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			451,997.83	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			27,662.13	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			27,662.13	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	748,564.06	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	748,564.06	New
d) Other Restatements		9795	720,901.93	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			720,901.93	748,564.06	3.8%
2) Ending Balance, June 30 (E + F1e)			748,564.06	748,564.06	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	748,564.06	748,564.06	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
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	748,564.06		
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			748,564.06		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			748,564.06		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	479,659.96	0.00	-100.0%
<b>TOTAL, REVENUES</b>			479,659.96	0.00	-100.0%
<b>CERTIFICATED SALARIES</b>					
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%

Unaudited Actuals  
Student Activity Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	346,738.07	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>346,738.07</b>	<b>0.00</b>	<b>-100.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	105,259.76	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>105,259.76</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>451,997.83</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	479,659.96	0.00	-100.0%
5) TOTAL, REVENUES			479,659.96	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		451,997.83	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			451,997.83	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			27,662.13	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Unaudited Actuals  
Student Activity Special Revenue Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			27,662.13	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	748,564.06	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	748,564.06	New
d) Other Restatements		9795	720,901.93	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			720,901.93	748,564.06	3.8%
2) Ending Balance, June 30 (E + F1e)			748,564.06	748,564.06	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			748,564.06	748,564.06	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Unaudited Actuals</b>	<b>2021-22 Budget</b>
8210	Student Activity Funds	748,564.06	748,564.06
<b>Total, Restricted Balance</b>		<b>748,564.06</b>	<b>748,564.06</b>

## **Fund 11 – Adult Education Fund**

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	155,052.58	255,959.42	65.1%
3) Other State Revenue		8300-8599	973,485.00	943,230.00	-3.1%
4) Other Local Revenue		8600-8799	28,078.26	27,066.07	-3.6%
5) TOTAL, REVENUES			1,156,615.84	1,226,255.49	6.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	372,663.65	429,036.86	15.1%
2) Classified Salaries		2000-2999	201,153.92	223,228.07	11.0%
3) Employee Benefits		3000-3999	231,639.33	267,704.39	15.6%
4) Books and Supplies		4000-4999	21,841.31	571,820.39	2518.1%
5) Services and Other Operating Expenditures		5000-5999	64,183.79	120,313.11	87.5%
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	34,277.18	51,305.05	49.7%
9) TOTAL, EXPENDITURES			925,759.18	1,663,407.87	79.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			230,856.66	(437,152.38)	-289.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			230,856.66	(437,152.38)	-289.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	465,482.66	696,339.32	49.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			465,482.66	696,339.32	49.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			465,482.66	696,339.32	49.6%
2) Ending Balance, June 30 (E + F1e)			696,339.32	259,186.94	-62.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	439,218.12	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	257,121.20	259,186.94	0.8%
Adult Education Program	0000	9780	257,121.20		
Adult Education Program	0000	9780		259,186.94	
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	529,556.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	8,826.00		
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	212,660.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			751,042.61		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	43,812.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	10,890.81		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			54,703.29		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			696,339.32		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
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	22,954.00	22,954.00	0.0%
All Other Federal Revenue	All Other	8290	132,098.58	233,005.42	76.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>155,052.58</b>	<b>255,959.42</b>	<b>65.1%</b>
<b>OTHER STATE REVENUE</b>					
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	886,078.00	906,369.00	2.3%
All Other State Revenue	All Other	8590	87,407.00	36,861.00	-57.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>973,485.00</b>	<b>943,230.00</b>	<b>-3.1%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	6,879.49	2,000.00	-70.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,477.00)	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	23,675.77	25,066.07	5.9%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>28,078.26</b>	<b>27,066.07</b>	<b>-3.6%</b>
<b>TOTAL, REVENUES</b>			<b>1,156,615.84</b>	<b>1,226,255.49</b>	<b>6.0%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	243,106.56	302,856.48	24.6%
Certificated Pupil Support Salaries		1200	3,667.73	3,942.63	7.5%
Certificated Supervisors' and Administrators' Salaries		1300	125,889.36	122,237.75	-2.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>372,663.65</b>	<b>429,036.86</b>	<b>15.1%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	25,326.12	37,600.24	48.5%
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	175,827.80	185,627.83	5.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>201,153.92</b>	<b>223,228.07</b>	<b>11.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	91,109.63	105,063.40	15.3%
PERS		3201-3202	36,396.41	45,157.77	24.1%
OASDI/Medicare/Alternative		3301-3302	19,192.92	22,657.87	18.1%
Health and Welfare Benefits		3401-3402	75,852.06	77,521.07	2.2%
Unemployment Insurance		3501-3502	555.69	8,022.71	1343.7%
Workers' Compensation		3601-3602	8,532.62	9,281.57	8.8%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>231,639.33</b>	<b>267,704.39</b>	<b>15.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	177.07	11,662.62	6486.4%
Materials and Supplies		4300	7,819.69	560,157.77	7063.4%
Noncapitalized Equipment		4400	13,844.55	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>21,841.31</b>	<b>571,820.39</b>	<b>2518.1%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	1,335.96	1,789.00	33.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	376.83	3,500.00	828.8%
Professional/Consulting Services and Operating Expenditures		5800	62,471.00	115,024.11	84.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>64,183.79</b>	<b>120,313.11</b>	<b>87.5%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	34,277.18	51,305.05	49.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>34,277.18</b>	<b>51,305.05</b>	<b>49.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>925,759.18</b>	<b>1,663,407.87</b>	<b>79.7%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	155,052.58	255,959.42	65.1%
3) Other State Revenue		8300-8599	973,485.00	943,230.00	-3.1%
4) Other Local Revenue		8600-8799	28,078.26	27,066.07	-3.6%
5) TOTAL, REVENUES			1,156,615.84	1,226,255.49	6.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		404,191.40	1,049,905.01	159.8%
2) Instruction - Related Services	2000-2999		481,705.99	556,610.60	15.5%
3) Pupil Services	3000-3999		5,584.61	5,587.21	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		34,277.18	51,305.05	49.7%
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			925,759.18	1,663,407.87	79.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			230,856.66	(437,152.38)	-289.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			230,856.66	(437,152.38)	-289.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	465,482.66	696,339.32	49.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			465,482.66	696,339.32	49.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			465,482.66	696,339.32	49.6%
2) Ending Balance, June 30 (E + F1e)			696,339.32	259,186.94	-62.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			439,218.12	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	257,121.20	259,186.94	0.8%
Adult Education Program	0000	9780	257,121.20		
Adult Education Program	0000	9780		259,186.94	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Unaudited Actuals</b>	<b>2021-22 Budget</b>
6371	CalWORKs for ROCP or Adult Education	50,546.00	0.00
6391	Adult Education Program	171,037.12	0.00
9010	Other Restricted Local	217,635.00	0.00
<b>Total, Restricted Balance</b>		<b>439,218.12</b>	<b>0.00</b>

## **Fund 12 – Child Development Fund**

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	52,920.00	0.00	-100.0%
3) Other State Revenue		8300-8599	871,865.10	1,117,757.00	28.2%
4) Other Local Revenue		8600-8799	36,610.46	0.00	-100.0%
5) TOTAL, REVENUES			961,395.56	1,117,757.00	16.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	81,370.57	81,372.59	0.0%
2) Classified Salaries		2000-2999	495,700.38	539,084.49	8.8%
3) Employee Benefits		3000-3999	243,468.79	293,164.68	20.4%
4) Books and Supplies		4000-4999	189,339.75	282,763.96	49.3%
5) Services and Other Operating Expenditures		5000-5999	20,612.63	30,182.63	46.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	55,522.27	65,186.24	17.4%
9) TOTAL, EXPENDITURES			1,086,014.39	1,291,754.59	18.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(124,618.83)	(173,997.59)	39.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	145,725.16	0.00	-100.0%
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			145,725.16	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			21,106.33	(173,997.59)	-924.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	351,115.29	372,221.62	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			351,115.29	372,221.62	6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			351,115.29	372,221.62	6.0%
2) Ending Balance, June 30 (E + F1e)			372,221.62	198,224.03	-46.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	340,746.59	166,749.00	-51.1%
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	31,475.03	31,475.03	0.0%
Child Development Program	0000	9780	31,475.03		
Child Development Program	0000	9780		31,475.03	
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	197,179.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	3,286.00		
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	79,185.65		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	145,746.23		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			425,397.36		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	35,015.04		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	18,160.70		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			53,175.74		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			372,221.62		

Unaudited Actuals  
Child Development Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	52,920.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			52,920.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	862,274.10	1,108,166.00	28.5%
All Other State Revenue	All Other	8590	9,591.00	9,591.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			871,865.10	1,117,757.00	28.2%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	2,995.46	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,135.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	37,750.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			36,610.46	0.00	-100.0%
<b>TOTAL, REVENUES</b>			961,395.56	1,117,757.00	16.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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	81,370.57	81,372.59	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>81,370.57</b>	<b>81,372.59</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	188,119.62	237,304.88	26.1%
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	16,083.36	17,885.87	11.2%
Other Classified Salaries		2900	291,497.40	283,893.74	-2.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>495,700.38</b>	<b>539,084.49</b>	<b>8.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	23,706.37	23,359.24	-1.5%
PERS		3201-3202	69,502.96	106,690.58	53.5%
OASDI/Medicare/Alternative		3301-3302	35,217.14	40,830.33	15.9%
Health and Welfare Benefits		3401-3402	106,026.93	106,091.82	0.1%
Unemployment Insurance		3501-3502	434.38	7,348.32	1591.7%
Workers' Compensation		3601-3602	8,581.01	8,844.39	3.1%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>243,468.79</b>	<b>293,164.68</b>	<b>20.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	28,136.78	9,511.30	-66.2%
Materials and Supplies		4300	134,865.36	256,803.92	90.4%
Noncapitalized Equipment		4400	26,337.61	16,448.74	-37.5%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>189,339.75</b>	<b>282,763.96</b>	<b>49.3%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,693.04	5,930.00	4.2%
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	2,537.92	2,814.63	10.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,160.33	11,638.00	903.0%
Professional/Consulting Services and Operating Expenditures		5800	11,089.43	9,600.00	-13.4%
Communications		5900	131.91	200.00	51.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>20,612.63</b>	<b>30,182.63</b>	<b>46.4%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	55,522.27	65,186.24	17.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>55,522.27</b>	<b>65,186.24</b>	<b>17.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,086,014.39</b>	<b>1,291,754.59</b>	<b>18.9%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	145,725.16	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			145,725.16	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			145,725.16	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	52,920.00	0.00	-100.0%
3) Other State Revenue		8300-8599	871,865.10	1,117,757.00	28.2%
4) Other Local Revenue		8600-8799	36,610.46	0.00	-100.0%
5) TOTAL, REVENUES			961,395.56	1,117,757.00	16.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		837,591.23	1,026,925.58	22.6%
2) Instruction - Related Services	2000-2999		192,900.89	199,292.77	3.3%
3) Pupil Services	3000-3999		0.00	350.00	New
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		55,522.27	65,186.24	17.4%
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			1,086,014.39	1,291,754.59	18.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(124,618.83)	(173,997.59)	39.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	145,725.16	0.00	-100.0%
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			145,725.16	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			21,106.33	(173,997.59)	-924.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	351,115.29	372,221.62	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			351,115.29	372,221.62	6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			351,115.29	372,221.62	6.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	340,746.59	166,749.00	-51.1%
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	31,475.03	31,475.03	0.0%
Child Development Program	0000	9780	31,475.03		
Child Development Program	0000	9780		31,475.03	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Unaudited Actuals</b>	<b>2021-22 Budget</b>
6130	Child Development: Center-Based Reserve Account	166,749.00	166,749.00
9010	Other Restricted Local	173,997.59	0.00
<b>Total, Restricted Balance</b>		<b>340,746.59</b>	<b>166,749.00</b>

## **Fund 13 – Cafeteria Fund**

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,559,171.46	7,403,098.18	33.2%
3) Other State Revenue		8300-8599	421,892.99	525,000.00	24.4%
4) Other Local Revenue		8600-8799	(19,184.07)	160,000.00	-934.0%
5) TOTAL, REVENUES			5,961,880.38	8,088,098.18	35.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,241,311.11	2,564,357.96	14.4%
3) Employee Benefits		3000-3999	1,027,797.97	1,401,299.26	36.3%
4) Books and Supplies		4000-4999	2,260,294.66	4,738,087.33	109.6%
5) Services and Other Operating Expenditures		5000-5999	175,650.27	177,109.75	0.8%
6) Capital Outlay		6000-6999	86,927.24	8,000.00	-90.8%
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	260,691.11	485,340.38	86.2%
9) TOTAL, EXPENDITURES			6,052,672.36	9,374,194.68	54.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(90,791.98)	(1,286,096.50)	1316.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(90,791.98)	(1,286,096.50)	1316.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,605,615.14	2,514,823.16	-3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,605,615.14	2,514,823.16	-3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,605,615.14	2,514,823.16	-3.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	49,285.96	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	348,256.48	358,256.48	2.9%
Cafeteria Program	0000	9780	348,256.48		
Cafeteria Program	0000	9780		358,256.48	
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,586,250.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	26,437.00		
b) in Banks		9120	25,369.06		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,053,730.84		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	103,032.59		
6) Stores		9320	49,285.96		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,844,105.61		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	67,850.93		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	261,431.52		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			329,282.45		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,514,823.16		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	5,468,590.35	7,403,098.18	35.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	90,581.11	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>5,559,171.46</b>	<b>7,403,098.18</b>	<b>33.2%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	421,892.99	525,000.00	24.4%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>421,892.99</b>	<b>525,000.00</b>	<b>24.4%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	284.52	150,000.00	52620.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	24,506.96	10,000.00	-59.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(44,557.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	581.45	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>(19,184.07)</b>	<b>160,000.00</b>	<b>-934.0%</b>
<b>TOTAL, REVENUES</b>			<b>5,961,880.38</b>	<b>8,088,098.18</b>	<b>35.7%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,751,499.52	2,072,172.97	18.3%
Classified Supervisors' and Administrators' Salaries		2300	342,559.73	346,643.92	1.2%
Clerical, Technical and Office Salaries		2400	147,251.86	145,541.07	-1.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,241,311.11</b>	<b>2,564,357.96</b>	<b>14.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	405,807.84	577,622.76	42.3%
OASDI/Medicare/Alternative		3301-3302	165,408.28	195,093.77	17.9%
Health and Welfare Benefits		3401-3402	422,067.28	560,551.32	32.8%
Unemployment Insurance		3501-3502	1,200.67	31,541.10	2527.0%
Workers' Compensation		3601-3602	33,313.90	36,490.31	9.5%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,027,797.97</b>	<b>1,401,299.26</b>	<b>36.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	152,116.95	513,669.52	237.7%
Noncapitalized Equipment		4400	10,902.24	5,000.00	-54.1%
Food		4700	2,097,275.47	4,219,417.81	101.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,260,294.66</b>	<b>4,738,087.33</b>	<b>109.6%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,961.94	5,000.00	68.8%
Dues and Memberships		5300	1,507.08	1,600.00	6.2%
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	133,358.69	103,188.07	-22.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(20,753.94)	(49,338.24)	137.7%
Professional/Consulting Services and Operating Expenditures		5800	58,514.62	116,610.00	99.3%
Communications		5900	61.88	49.92	-19.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>175,650.27</b>	<b>177,109.75</b>	<b>0.8%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	86,927.24	8,000.00	-90.8%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>86,927.24</b>	<b>8,000.00</b>	<b>-90.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	260,691.11	485,340.38	86.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>260,691.11</b>	<b>485,340.38</b>	<b>86.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,052,672.36</b>	<b>9,374,194.68</b>	<b>54.9%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,559,171.46	7,403,098.18	33.2%
3) Other State Revenue		8300-8599	421,892.99	525,000.00	24.4%
4) Other Local Revenue		8600-8799	(19,184.07)	160,000.00	-934.0%
5) TOTAL, REVENUES			5,961,880.38	8,088,098.18	35.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,791,981.25	8,888,854.30	53.5%
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		260,691.11	485,340.38	86.2%
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			6,052,672.36	9,374,194.68	54.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(90,791.98)	(1,286,096.50)	1316.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(90,791.98)	(1,286,096.50)	1316.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,605,615.14	2,514,823.16	-3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,605,615.14	2,514,823.16	-3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,605,615.14	2,514,823.16	-3.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	49,285.96	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	2,117,280.72	870,470.18	-58.9%
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	348,256.48	358,256.48	2.9%
Cafeteria Program	0000	9780	348,256.48		
Cafeteria Program	0000	9780		358,256.48	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Unaudited Actuals</b>	<b>2021-22 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,343,810.40	430,680.49
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	257,689.82	0.00
9010	Other Restricted Local	515,780.50	439,789.69
<b>Total, Restricted Balance</b>		<b>2,117,280.72</b>	<b>870,470.18</b>

**Fund 14 – Deferred Maintenance  
Fund**

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	400,000.00	977,000.00	144.3%
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	30,729.89	5,000.00	-83.7%
5) TOTAL, REVENUES			430,729.89	982,000.00	128.0%
<b>B. EXPENDITURES</b>					
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	6,034.89	58,731.00	873.2%
5) Services and Other Operating Expenditures		5000-5999	189,317.92	125,886.50	-33.5%
6) Capital Outlay		6000-6999	772,948.55	795,025.00	2.9%
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			968,301.36	979,642.50	1.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(537,571.47)	2,357.50	-100.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(537,571.47)	2,357.50	-100.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,031,208.36	493,636.89	-52.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,031,208.36	493,636.89	-52.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,031,208.36	493,636.89	-52.1%
2) Ending Balance, June 30 (E + F1e)			493,636.89	495,994.39	0.5%
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	493,636.89	495,994.39	0.5%
Deferred Maintenance Projects	0000	9780	493,636.89		
Deferred Maintenance Projects	0000	9780		495,994.39	
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	531,045.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	8,851.00		
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	2,711.40		
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			542,608.19		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	48,971.30		
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			48,971.30		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			493,636.89		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	400,000.00	977,000.00	144.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>400,000.00</b>	<b>977,000.00</b>	<b>144.3%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,596.44	5,000.00	-47.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(49,880.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	71,013.45	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>30,729.89</b>	<b>5,000.00</b>	<b>-83.7%</b>
<b>TOTAL, REVENUES</b>			<b>430,729.89</b>	<b>982,000.00</b>	<b>128.0%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,321.59	58,731.00	4344.0%
Noncapitalized Equipment		4400	4,713.30	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			6,034.89	58,731.00	873.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	179,440.42	124,011.50	-30.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,877.50	1,875.00	-81.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>189,317.92</b>	<b>125,886.50</b>	<b>-33.5%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	213,891.58	635,415.00	197.1%
Buildings and Improvements of Buildings		6200	511,303.18	159,610.00	-68.8%
Equipment		6400	47,753.79	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>772,948.55</b>	<b>795,025.00</b>	<b>2.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>968,301.36</b>	<b>979,642.50</b>	<b>1.2%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	400,000.00	977,000.00	144.3%
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	30,729.89	5,000.00	-83.7%
5) TOTAL, REVENUES			430,729.89	982,000.00	128.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		968,301.36	979,642.50	1.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			968,301.36	979,642.50	1.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(537,571.47)	2,357.50	-100.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(537,571.47)	2,357.50	-100.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,031,208.36	493,636.89	-52.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,031,208.36	493,636.89	-52.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,031,208.36	493,636.89	-52.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	493,636.89	495,994.39	0.5%
Deferred Maintenance Projects	0000	9780	493,636.89		
Deferred Maintenance Projects	0000	9780		495,994.39	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

## **Fund 21 – Building Fund**

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	641,835.93	0.00	-100.0%
5) TOTAL, REVENUES			641,835.93	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	608.93	1,108,578.00	181953.4%
5) Services and Other Operating Expenditures		5000-5999	327,043.11	32,500.00	-90.1%
6) Capital Outlay		6000-6999	4,659,159.15	1,643,690.38	-64.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,986,811.19	2,784,768.38	-44.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,344,975.26)	(2,784,768.38)	-35.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	23,997,468.60	0.00	-100.0%
b) Uses		7630-7699	14,789.87	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			23,982,678.73	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			19,637,703.47	(2,784,768.38)	-114.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,905,027.14	21,542,730.61	1030.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,905,027.14	21,542,730.61	1030.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,905,027.14	21,542,730.61	1030.8%
2) Ending Balance, June 30 (E + F1e)			21,542,730.61	18,757,962.23	-12.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	21,542,730.61	18,757,962.23	-12.9%
Capital Facilities Projects	0000	9780	21,542,730.61		
Capital Facilities Projects	0000	9780		18,757,962.23	
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	23,187,886.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	386,463.00		
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	123,035.58		
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			23,697,384.92		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	2,154,654.31		
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			2,154,654.31		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			21,542,730.61		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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 LCFE Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFE 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	148,106.93	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	149,047.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	344,682.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>641,835.93</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>641,835.93</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	608.93	506,463.00	83072.6%
Noncapitalized Equipment		4400	0.00	602,115.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			608.93	1,108,578.00	181953.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	22,500.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,929.15	0.00	-100.0%
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	323,113.96	10,000.00	-96.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>327,043.11</b>	<b>32,500.00</b>	<b>-90.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,745.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	4,657,414.15	1,386,690.38	-70.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	257,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>4,659,159.15</b>	<b>1,643,690.38</b>	<b>-64.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,986,811.19</b>	<b>2,784,768.38</b>	<b>-44.2%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	23,997,468.60	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			23,997,468.60	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	14,789.87	0.00	-100.0%
(d) TOTAL, USES			14,789.87	0.00	-100.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			23,982,678.73	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	641,835.93	0.00	-100.0%
5) TOTAL, REVENUES			641,835.93	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		4,741,914.78	2,784,768.38	-41.3%
9) Other Outgo	9000-9999	Except 7600-7699	244,896.41	0.00	-100.0%
10) TOTAL, EXPENDITURES			4,986,811.19	2,784,768.38	-44.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(4,344,975.26)	(2,784,768.38)	-35.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	23,997,468.60	0.00	-100.0%
b) Uses		7630-7699	14,789.87	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			23,982,678.73	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			19,637,703.47	(2,784,768.38)	-114.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,905,027.14	21,542,730.61	1030.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,905,027.14	21,542,730.61	1030.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,905,027.14	21,542,730.61	1030.8%
2) Ending Balance, June 30 (E + F1e)			21,542,730.61	18,757,962.23	-12.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	21,542,730.61	18,757,962.23	-12.9%
Capital Facilities Projects	0000	9780	21,542,730.61		
Capital Facilities Projects	0000	9780		18,757,962.23	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

## **Fund 25 – Capital Facilities Fund**

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	5,643,507.53	2,525,000.00	-55.3%
5) TOTAL REVENUES			5,643,507.53	2,525,000.00	-55.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	144,350.49	184,972.78	28.1%
3) Employee Benefits		3000-3999	59,891.82	94,078.56	57.1%
4) Books and Supplies		4000-4999	67,192.88	146,857.00	118.6%
5) Services and Other Operating Expenditures		5000-5999	438,424.16	1,427,307.54	225.6%
6) Capital Outlay		6000-6999	1,369,891.42	1,074,395.00	-21.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	253,531.04	253,531.04	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,333,281.81	3,181,141.92	36.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,310,225.72	(656,141.92)	-119.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,310,225.72	(656,141.92)	-119.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,917,004.04	8,227,229.76	67.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,917,004.04	8,227,229.76	67.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,917,004.04	8,227,229.76	67.3%
2) Ending Balance, June 30 (E + F1e)			8,227,229.76	7,571,087.84	-8.0%
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	7,954,958.78	7,410,683.86	-6.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	272,270.98	160,403.98	-41.1%
Capital Facilities Projects	0000	9780	272,270.98		
Capital Facilities Projects	0000	9780		160,403.98	
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,211,484.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	136,857.00		
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	45,560.62		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	22,285.40		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,416,187.16		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	91,044.23		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,075.93		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	91,837.24		
6) TOTAL, LIABILITIES			188,957.40		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			8,227,229.76		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	22,285.40	0.00	-100.0%
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	89,277.88	25,000.00	-72.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(31,920.00)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	5,563,864.25	2,500,000.00	-55.1%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,643,507.53	2,525,000.00	-55.3%
<b>TOTAL, REVENUES</b>			5,643,507.53	2,525,000.00	-55.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	121,899.36	127,960.78	5.0%
Clerical, Technical and Office Salaries		2400	22,451.13	57,012.00	153.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>144,350.49</b>	<b>184,972.78</b>	<b>28.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	29,704.23	42,377.25	42.7%
OASDI/Medicare/Alternative		3301-3302	10,823.26	14,150.40	30.7%
Health and Welfare Benefits		3401-3402	17,145.68	32,643.60	90.4%
Unemployment Insurance		3501-3502	72.19	2,275.15	3051.6%
Workers' Compensation		3601-3602	2,146.46	2,632.16	22.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>59,891.82</b>	<b>94,078.56</b>	<b>57.1%</b>
<b>BOOKS AND SUPPLIES</b>					
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	58,093.00	141,857.00	144.2%
Noncapitalized Equipment		4400	9,099.88	5,000.00	-45.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>67,192.88</b>	<b>146,857.00</b>	<b>118.6%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	404.25	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	97,760.40	7,500.00	-92.3%
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	340,259.51	1,414,807.54	315.8%
Communications		5900	0.00	5,000.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>438,424.16</b>	<b>1,427,307.54</b>	<b>225.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	4,749.14	10,000.00	110.6%
Land Improvements		6170	8,350.00	25,915.00	210.4%
Buildings and Improvements of Buildings		6200	1,356,792.28	1,018,480.00	-24.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	20,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,369,891.42</b>	<b>1,074,395.00</b>	<b>-21.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	17,385.38	10,619.90	-38.9%
Other Debt Service - Principal		7439	236,145.66	242,911.14	2.9%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>253,531.04</b>	<b>253,531.04</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,333,281.81</b>	<b>3,181,141.92</b>	<b>36.3%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	5,643,507.53	2,525,000.00	-55.3%
5) TOTAL, REVENUES			5,643,507.53	2,525,000.00	-55.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		204,242.31	279,051.34	36.6%
8) Plant Services	8000-8999		1,875,508.46	2,648,549.54	41.2%
9) Other Outgo	9000-9999	Except 7600-7699	253,531.04	253,541.04	0.0%
10) TOTAL, EXPENDITURES			2,333,281.81	3,181,141.92	36.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,310,225.72	(656,141.92)	-119.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,310,225.72	(656,141.92)	-119.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,917,004.04	8,227,229.76	67.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,917,004.04	8,227,229.76	67.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,917,004.04	8,227,229.76	67.3%
2) Ending Balance, June 30 (E + F1e)			8,227,229.76	7,571,087.84	-8.0%
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			7,954,958.78	7,410,683.86	-6.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	272,270.98	160,403.98	-41.1%
Capital Facilities Projects	0000	9780	272,270.98		
Capital Facilities Projects	0000	9780		160,403.98	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Unaudited Actuals</b>	<b>2021-22 Budget</b>
9010	Other Restricted Local	7,954,958.78	7,410,683.86
<b>Total, Restricted Balance</b>		<b>7,954,958.78</b>	<b>7,410,683.86</b>

**Fund 35 – County Schools  
Facilities Fund**

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	(878,259.84)	10,000.00	-101.1%
5) TOTAL, REVENUES			(878,259.84)	10,000.00	-101.1%
<b>B. EXPENDITURES</b>					
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	126,705.23	22,453.16	-82.3%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	35,810,225.21	1,353,488.16	-96.2%
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			35,936,930.44	1,375,941.32	-96.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(36,815,190.28)	(1,365,941.32)	-96.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(36,815,190.28)	(1,365,941.32)	-96.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,763,069.20	7,947,878.92	-82.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,763,069.20	7,947,878.92	-82.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,763,069.20	7,947,878.92	-82.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,724,892.66	5,466,568.50	-18.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,222,986.26	1,115,369.10	-8.8%
Capital Facilities Projects	0000	9780	1,222,986.26		
Capital Facilities Projects	0000	9780		1,115,369.10	
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,053,172.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	150,886.00		
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	0.16		
3) Accounts Receivable		9200	99,998.24		
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			9,304,056.83		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,356,177.91		
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			1,356,177.91		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			7,947,878.92		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	419,006.66	10,000.00	-97.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,300,312.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	3,045.50	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			(878,259.84)	10,000.00	-101.1%
<b>TOTAL, REVENUES</b>			(878,259.84)	10,000.00	-101.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	90,801.39	22,453.16	-75.3%
Noncapitalized Equipment		4400	35,903.84	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			126,705.23	22,453.16	-82.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	35,810,225.21	1,353,488.16	-96.2%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			35,810,225.21	1,353,488.16	-96.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			35,936,930.44	1,375,941.32	-96.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	(878,259.84)	10,000.00	-101.1%
5) TOTAL, REVENUES			(878,259.84)	10,000.00	-101.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		35,936,930.44	1,375,941.32	-96.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			35,936,930.44	1,375,941.32	-96.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(36,815,190.28)	(1,365,941.32)	-96.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(36,815,190.28)	(1,365,941.32)	-96.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,763,069.20	7,947,878.92	-82.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,763,069.20	7,947,878.92	-82.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,763,069.20	7,947,878.92	-82.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	1,222,986.26	1,115,369.10	-8.8%
Capital Facilities Projects	0000	9780	1,222,986.26		
Capital Facilities Projects	0000	9780		1,115,369.10	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Unaudited Actuals</b>	<b>2021-22 Budget</b>
7710	State School Facilities Projects	6,724,892.66	5,466,568.50
Total, Restricted Balance		<u>6,724,892.66</u>	<u>5,466,568.50</u>

**Fund 40 – Special Reserve for  
Capital Outlay Projects**

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	(163,712.99)	0.00	-100.0%
5) TOTAL, REVENUES			(163,712.99)	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	1,125,894.24	New
5) Services and Other Operating Expenditures		5000-5999	0.00	253,000.00	New
6) Capital Outlay		6000-6999	2,002,405.31	2,167,000.00	8.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,002,405.31	3,545,894.24	77.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,166,118.30)	(3,545,894.24)	63.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,166,118.30)	(3,545,894.24)	63.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,832,933.28	18,666,814.98	-10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,832,933.28	18,666,814.98	-10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,832,933.28	18,666,814.98	-10.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,660,920.74	15,120,920.74	-19.0%
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	5,894.24	0.00	-100.0%
Capital Facilities Projects	0000	9780	5,894.24		
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	353,656.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	5,894.24		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	18,623,465.75		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,112.65		
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			18,984,128.92		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	317,313.94		
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			317,313.94		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			18,666,814.98		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,743.77	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(171,456.76)	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			(163,712.99)	0.00	-100.0%
TOTAL, REVENUES			(163,712.99)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	90,894.24	New
Noncapitalized Equipment		4400	0.00	1,035,000.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>1,125,894.24</b>	<b>New</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	10,000.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	80,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	125,000.00	New
Communications		5900	0.00	38,000.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>253,000.00</b>	<b>New</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	15,000.00	New
Buildings and Improvements of Buildings		6200	2,002,405.31	1,797,000.00	-10.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	355,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,002,405.31</b>	<b>2,167,000.00</b>	<b>8.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,002,405.31</b>	<b>3,545,894.24</b>	<b>77.1%</b>

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	(163,712.99)	0.00	-100.0%
5) TOTAL, REVENUES			(163,712.99)	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,002,405.31	3,545,894.24	77.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,002,405.31	3,545,894.24	77.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,166,118.30)	(3,545,894.24)	63.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

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

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,166,118.30)	(3,545,894.24)	63.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,832,933.28	18,666,814.98	-10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,832,933.28	18,666,814.98	-10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,832,933.28	18,666,814.98	-10.4%
2) Ending Balance, June 30 (E + F1e)			18,666,814.98	15,120,920.74	-19.0%
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	18,660,920.74	15,120,920.74	-19.0%
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	5,894.24	0.00	-100.0%
Capital Facilities Projects	0000	9780	5,894.24		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Unaudited Actuals</b>	<b>2021-22 Budget</b>
9010	Other Restricted Local	18,660,920.74	15,120,920.74
<b>Total, Restricted Balance</b>		<b>18,660,920.74</b>	<b>15,120,920.74</b>

**Fund 51 – Bond Interest and  
Redemption Fund**

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	85,288.20	42,500.00	-50.2%
4) Other Local Revenue		8600-8799	8,947,236.73	9,165,026.00	2.4%
5) TOTAL, REVENUES			9,032,524.93	9,207,526.00	1.9%
<b>B. EXPENDITURES</b>					
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	10,635,417.28	10,799,301.19	1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,635,417.28	10,799,301.19	1.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,602,892.35)	(1,591,775.19)	-0.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	591.53	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,132,758.95	0.00	-100.0%
b) Uses		7630-7699	81,200.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,050,967.42	0.00	-100.0%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			448,075.07	(1,591,775.19)	-455.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,924,535.79	7,372,610.86	6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,924,535.79	7,372,610.86	6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,924,535.79	7,372,610.86	6.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	7,372,610.86	5,780,835.67	-21.6%
General Obligation Bond Payments	0000	9780	7,372,610.86		
General Obligation Bond Payments	0000	9780		5,780,835.67	
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,562,474.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	(233,806.00)		
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	43,942.36		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,372,610.86		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			7,372,610.86		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	84,042.51	42,500.00	-49.4%
Other Subventions/In-Lieu Taxes		8572	1,245.69	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			85,288.20	42,500.00	-50.2%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	8,974,060.50	8,995,926.00	0.2%
Unsecured Roll		8612	142,177.59	0.00	-100.0%
Prior Years' Taxes		8613	16,598.38	16,000.00	-3.6%
Supplemental Taxes		8614	200,610.96	128,000.00	-36.2%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	67,451.30	25,100.00	-62.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(453,662.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			8,947,236.73	9,165,026.00	2.4%
<b>TOTAL, REVENUES</b>			9,032,524.93	9,207,526.00	1.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	4,895,000.00	4,095,000.00	-16.3%
Bond Interest and Other Service Charges		7434	5,740,417.28	6,704,301.19	16.8%
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)			10,635,417.28	10,799,301.19	1.5%
TOTAL, EXPENDITURES			10,635,417.28	10,799,301.19	1.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	591.53	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			591.53	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	2,132,758.95	0.00	-100.0%
(c) TOTAL, SOURCES			2,132,758.95	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	81,200.00	0.00	-100.0%
(d) TOTAL, USES			81,200.00	0.00	-100.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			2,050,967.42	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	85,288.20	42,500.00	-50.2%
4) Other Local Revenue		8600-8799	8,947,236.73	9,165,026.00	2.4%
5) TOTAL, REVENUES			9,032,524.93	9,207,526.00	1.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	10,635,417.28	10,799,301.19	1.5%
10) TOTAL, EXPENDITURES			10,635,417.28	10,799,301.19	1.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,602,892.35)	(1,591,775.19)	-0.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	591.53	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,132,758.95	0.00	-100.0%
b) Uses		7630-7699	81,200.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,050,967.42	0.00	-100.0%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			448,075.07	(1,591,775.19)	-455.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,924,535.79	7,372,610.86	6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,924,535.79	7,372,610.86	6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,924,535.79	7,372,610.86	6.5%
2) Ending Balance, June 30 (E + F1e)			7,372,610.86	5,780,835.67	-21.6%
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			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	7,372,610.86	5,780,835.67	-21.6%
General Obligation Bond Payments	0000	9780	7,372,610.86		
General Obligation Bond Payments	0000	9780		5,780,835.67	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**Fund 63 – Other Enterprise Fund  
Campus Connection & Fee  
Based Preschool**

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	(3,116.38)	573,495.58	-18502.6%
5) TOTAL REVENUES			(3,116.38)	573,495.58	-18502.6%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	358,064.50	New
3) Employee Benefits		3000-3999	65,221.00	188,099.01	188.4%
4) Books and Supplies		4000-4999	0.00	2,550.56	New
5) Services and Other Operating Expenses		5000-5999	0.00	24,781.51	New
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			65,221.00	573,495.58	779.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(68,337.38)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	68,337.38	0.00	-100.0%
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			68,337.38	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	24,181.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	403.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,173.14		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	599,779.15		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			625,536.77		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	127,700.00		
2) TOTAL, DEFERRED OUTFLOWS			127,700.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	651.24		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	13,305.53		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	667,000.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			680,956.77		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	72,280.00		
2) TOTAL, DEFERRED INFLOWS			72,280.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,606.43	1,000.00	-78.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(15,494.00)	0.00	-100.0%
Fees and Contracts					
All Other Fees and Contracts		8689	(95.00)	56,248.84	-59309.3%
Other Local Revenue					
All Other Local Revenue		8699	7,866.19	516,246.74	6462.9%
<b>TOTAL, OTHER LOCAL REVENUE</b>			(3,116.38)	573,495.58	-18502.6%
<b>TOTAL, REVENUES</b>			(3,116.38)	573,495.58	-18502.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	14,263.72	New
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	231,383.18	New
Clerical, Technical and Office Salaries		2400	0.00	21,640.65	New
Other Classified Salaries		2900	0.00	90,776.95	New
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	358,064.50	New
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	65,221.00	71,235.83	9.2%
OASDI/Medicare/Alternative		3301-3302	0.00	26,241.13	New
Health and Welfare Benefits		3401-3402	0.00	81,141.18	New
Unemployment Insurance		3501-3502	0.00	4,384.60	New
Workers' Compensation		3601-3602	0.00	5,096.27	New
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			65,221.00	188,099.01	188.4%
<b>BOOKS AND SUPPLIES</b>					
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	2,550.56	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	2,550.56	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	300.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	930.01	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	20,050.00	New
Professional/Consulting Services and Operating Expenditures		5800	0.00	3,201.50	New
Communications		5900	0.00	300.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			0.00	24,781.51	New
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			65,221.00	573,495.58	779.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	68,337.38	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			68,337.38	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			68,337.38	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	(3,116.38)	573,495.58	-18502.6%
5) TOTAL, REVENUES			(3,116.38)	573,495.58	-18502.6%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		65,221.00	573,495.58	779.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			65,221.00	573,495.58	779.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(68,337.38)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	68,337.38	0.00	-100.0%
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			68,337.38	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

## **Fund 67 – Self Insurance Fund**

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	28,923,250.91	25,844,956.28	-10.6%
5) TOTAL, REVENUES			28,923,250.91	25,844,956.28	-10.6%
<b>B. EXPENSES</b>					
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	147,743.19	161,000.00	9.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	23,838,329.93	25,041,212.45	5.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			23,986,073.12	25,202,212.45	5.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,937,177.79	642,743.83	-87.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			4,937,177.79	642,743.83	-87.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,118,078.26	9,055,256.05	119.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,118,078.26	9,055,256.05	119.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,118,078.26	9,055,256.05	119.9%
2) Ending Net Position, June 30 (E + F1e)			9,055,256.05	9,697,999.88	7.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	9,055,256.05	9,697,999.88	7.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,929,840.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	165,497.00		
b) in Banks		9120	1,626,633.46		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	49,847.81		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			11,771,818.77		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	2,716,562.72		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			2,716,562.72		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			9,055,256.05		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	93,201.51	25,000.00	-73.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,171.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	27,000,229.70	24,363,370.44	-9.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,827,648.70	1,456,585.84	-20.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			28,923,250.91	25,844,956.28	-10.6%
<b>TOTAL, REVENUES</b>			28,923,250.91	25,844,956.28	-10.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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	147,743.19	161,000.00	9.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			147,743.19	161,000.00	9.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	23,838,329.93	25,041,212.45	5.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>23,838,329.93</b>	<b>25,041,212.45</b>	<b>5.0%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>23,986,073.12</b>	<b>25,202,212.45</b>	<b>5.1%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	28,923,250.91	25,844,956.28	-10.6%
5) TOTAL, REVENUES			28,923,250.91	25,844,956.28	-10.6%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		23,986,073.12	25,202,212.45	5.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			23,986,073.12	25,202,212.45	5.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,937,177.79	642,743.83	-87.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			4,937,177.79	642,743.83	-87.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,118,078.26	9,055,256.05	119.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,118,078.26	9,055,256.05	119.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,118,078.26	9,055,256.05	119.9%
2) Ending Net Position, June 30 (E + F1e)			9,055,256.05	9,697,999.88	7.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	9,055,256.05	9,697,999.88	7.1%

## **Miscellaneous Forms**

Description	2020-21 Unaudited Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	15,039.38	15,039.38	15,039.38	14,927.35	14,927.35	14,927.35
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	15,039.38	15,039.38	15,039.38	14,927.35	14,927.35	14,927.35
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	2.56	2.56	2.56	2.56	2.56	2.56
b. Special Education-Special Day Class	108.93	108.93	108.93	108.93	108.93	108.93
c. Special Education-NPS/LCI						
d. Special Education Extended Year	6.98	6.98	6.98	6.98	6.98	6.98
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	118.47	118.47	118.47	118.47	118.47	118.47
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	15,157.85	15,157.85	15,157.85	15,045.82	15,045.82	15,045.82
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	80,037,826.95	301	21,140.07	303	80,016,686.88	305	602,535.83	4,741,854.84	307	75,274,832.04	309
2000 - Classified Salaries	26,414,749.01	311	366,738.25	313	26,048,010.76	315	2,682,447.06	5,420,777.72	317	20,627,233.04	319
3000 - Employee Benefits	51,657,188.20	321	1,637,876.33	323	50,019,311.87	325	1,792,976.36	2,818,533.85	327	47,200,778.02	329
4000 - Books, Supplies Equip Replace. (6500)	21,070,890.94	331	76,884.65	333	20,994,006.29	335	734,596.65	6,268,442.67	337	14,725,563.62	339
5000 - Services... & 7300 - Indirect Costs	16,157,714.95	341	81,401.16	343	16,076,313.79	345	736,256.11	3,098,951.90	347	12,977,361.89	349
<b>TOTAL</b>					<b>193,154,329.59</b>	<b>365</b>			<b>TOTAL</b>	<b>170,805,768.61</b>	<b>369</b>

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	396
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			55.57%
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)	55.57%
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)	170,805,768.61
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Less lottery cost for transfer from 1100 to general fund, COVID resources cost 3210, 3212, 3215, 7420, 7422, 7425 and cost for the build of the new highschool not charged to object 6\*\*\*

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	203,493,396.72
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	29,909,393.29
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	367,560.22
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,725,788.91
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	4,325,037.25
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	214,062.54
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	307,216.74
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)				6,939,665.66
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	90,791.98
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)				166,735,129.75

<b>Section II - Expenditures Per ADA</b>		<b>2020-21 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		15,157.85
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,999.92
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>	<b>Per ADA</b>
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.)	169,759,550.02	11,198.78
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)	169,759,550.02	11,198.78
B. Required effort (Line A.2 times 90%)	152,783,595.02	10,078.90
C. Current year expenditures (Line I.E and Line II.B)	166,735,129.75	10,999.92
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%

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

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2019-20 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2019-20 Actual</b>			<b>2020-21 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	123,522,471.83	0.00	123,522,471.83			128,129,860.03
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	15,157.85	0.00	15,157.85			15,157.85
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2019-20</b>			<b>Adjustments to 2020-21</b>		
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>B. CURRENT YEAR GANN ADA</b> (2020-21 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2020-21 P2 Report</b>			<b>2021-22 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	15,157.85	0.00	15,157.85	15,045.82		15,045.82
2. Total Charter Schools ADA (Form A, Line C9)	0.00	0.00	0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			15,157.85			15,045.82
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2020-21 Actual</b>			<b>2021-22 Budget</b>		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	144,065.62	0.00	144,065.62	144,066.00		144,066.00
2. Timber Yield Tax (Object 8022)	0.00	0.00	0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	3,923.49	0.00	3,923.49	3,923.00		3,923.00
4. Secured Roll Taxes (Object 8041)	18,905,528.39	0.00	18,905,528.39	19,318,324.00		19,318,324.00
5. Unsecured Roll Taxes (Object 8042)	1,014,544.63	0.00	1,014,544.63	1,014,545.00		1,014,545.00
6. Prior Years' Taxes (Object 8043)	(37,292.41)	0.00	(37,292.41)	29,942.00		29,942.00
7. Supplemental Taxes (Object 8044)	417,341.48	0.00	417,341.48	370,780.00		370,780.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(565,783.87)	0.00	(565,783.87)	(651,719.00)		(651,719.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	4,286.15	0.00	4,286.15	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	2,692.04	0.00	2,692.04	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	210,056.85	0.00	210,056.85	191,934.00		191,934.00
12. Parcel Taxes (Object 8621)	0.00	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		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		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	20,099,362.37	0.00	20,099,362.37	20,421,795.00	0.00	20,421,795.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00	0.00	0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	20,099,362.37	0.00	20,099,362.37	20,421,795.00	0.00	20,421,795.00

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from obj's. 3301 & 3302; do not include negotiated amounts)			1,491,484.87			1,714,708.56
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act			0.00			0.00
21. Unreimbursed Court Mandated Desegregation Costs			0.00			0.00
22. Other Unfunded Court-ordered or Federal Mandates			0.00			0.00
23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,491,484.87			1,714,708.56
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	142,118,164.00	0.00	142,118,164.00	148,456,710.38		148,456,710.38
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(1.00)	0.00	(1.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	142,118,163.00	0.00	142,118,163.00	148,456,710.38	0.00	148,456,710.38
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	224,435,451.71	0.00	224,435,451.71	267,031,173.37		267,031,173.37
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	607,693.87	0.00	607,693.87	250,000.00		250,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
			<b>2020-21 Actual</b>			<b>2021-22 Budget</b>
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			123,522,471.83			128,129,860.03
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0000			0.9926
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			128,129,860.03			134,469,210.42
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			20,099,362.37			20,421,795.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,818,942.00			1,805,498.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			109,521,982.53			115,762,123.98
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			109,521,982.53			115,762,123.98
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			351,922.82			127,617.63
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			20,451,285.19			20,549,412.63
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)			109,170,059.71			115,634,506.35
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			20,451,285.19			
b. State Subventions (Line D8)			109,170,059.71			
c. Less: Excluded Appropriations (Line C23)			1,491,484.87			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			128,129,860.03			



**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) 5,306,366.64
- 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) 151,349,311.68

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.51%

**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)	8,406,099.05
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,202,348.41
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	71,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	757,295.72
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)	892.94
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)	10,437,636.12
9. Carry-Forward Adjustment (Part IV, Line F)	329,408.34
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,767,044.46

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	114,169,253.48
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	20,537,832.33
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	23,684,505.11
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,103,624.10
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	367,560.22
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	533,028.56
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	889,611.24
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	4,750.00
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)	103,228.93
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)	9,544.99
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)	20,818,080.95
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)	86,137.80
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)	451,997.83
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	891,482.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,030,492.12
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,607,778.54
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)	189,288,908.20

**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) 5.51%

**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/lic](http://www.cde.ca.gov/fg/ac/lic))**

(Line A10 divided by Line B19) 5.69%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>10,437,636.12</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>851,600.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.79%) times Part III, Line B19); zero if negative	<u>329,408.34</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.79%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.79%) times Part III, Line B19); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>329,408.34</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>329,408.34</u>

Approved indirect cost rate: 5.79%  
Highest rate used in any program: 5.79%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,871,410.92	224,154.69	5.79%
01	3060	47,163.51	1,283.27	2.72%
01	3182	168,613.29	9,762.71	5.79%
01	3210	3,128,567.70	181,144.07	5.79%
01	3212	2,267,661.80	131,297.62	5.79%
01	3215	667,559.99	38,651.72	5.79%
01	3310	5,226,545.16	302,616.96	5.79%
01	3315	120,436.14	6,973.25	5.79%
01	3550	126,565.64	6,328.28	5.00%
01	4035	402,426.33	23,300.48	5.79%
01	4203	158,163.87	3,163.28	2.00%
01	6387	309,457.50	17,917.59	5.79%
01	6500	11,822,297.64	684,511.03	5.79%
01	6546	538,424.18	31,174.76	5.79%
01	7311	160.00	9.26	5.79%
01	7420	5,465,551.74	316,455.44	5.79%
01	7510	350,194.53	20,276.26	5.79%
01	8150	4,880,982.34	282,608.88	5.79%
01	9010	1,680,046.50	27,303.78	1.63%
11	6391	685,543.52	34,277.18	5.00%
12	5058	52,315.23	604.77	1.16%
12	6105	948,488.76	54,917.50	5.79%
13	5310	5,211,932.22	260,596.61	5.00%
13	9010	2,147.92	94.50	4.40%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	2,617,655.57		1,125,838.26	3,743,493.83
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	(1,919,028.55)	1,919,028.55		0.00
6. Total Available (Sum Lines A1 through A5)		698,627.02	1,919,028.55	1,125,838.26	3,743,493.83
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	602,535.83	1,610,774.59		2,213,310.42
2. Classified Salaries	2000-2999	6,425.61			6,425.61
3. Employee Benefits	3000-3999	89,665.58	308,253.96		397,919.54
4. Books and Supplies	4000-4999	0.00		289,591.28	289,591.28
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			3,960.84	3,960.84
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 )		698,627.02	1,919,028.55	293,552.12	2,911,207.69
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	832,286.14	832,286.14
<b>D. COMMENTS:</b>					
Duplication/online software for core instructional materials					

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.

	Assets & Deferred Outflows of Resources Object Codes 9100-9399 & 9490-9499	Liabilities & Deferred Inflows of Resources Object Codes 9500-9650 & 9690-9699	Revenues Object Codes 8000-8799	Expenditures Object Codes 1000-7499	10% Criterion	5% Criterion for same element	Automatic Major Fund?
<b>Governmental Funds</b>							
General Fund	91,385,217	25,880,263	224,435,452	203,279,334	n/a	n/a	Always
Special Revenue Funds							
08 Student Activity Special Revenue Fund	748,564		479,660	451,998			
09 Charter Schools Special Revenue Fund							
10 Special Education Pass-Through Fund							
11 Adult Education Fund	751,043	54,703	1,156,616	925,759			
12 Child Development Fund	425,397	53,176	961,396	1,086,014			
13 Cafeteria Special Revenue Fund	2,844,106	329,282	5,961,880	6,052,672			
14 Deferred Maintenance Fund	542,608	48,971	430,730	968,301			
15 Pupil Transportation Equipment Fund							
17 Special Reserve Fund for Other Than Capital Outlay Projects							
18 School Bus Emissions Reduction Fund							
19 Foundation Special Revenue Fund							
20 Special Reserve Fund for Postemployment Benefits							
Capital Project Funds							
21 Building Fund	23,697,385	2,154,654	641,836	4,986,811	Yes	Yes	Yes
25 Capital Facilities Fund	8,416,187	188,957	5,643,508	2,333,282			
30 State School Building Lease-Purchase Fund							
35 County School Facilities Fund	9,304,057	1,356,178	(878,260)	35,936,930	Yes	Yes	Yes
40 Special Reserve Fund for Capital Outlay Projects	18,984,129	317,314	(163,713)	2,002,405	Yes	Yes	Yes
49 Capital Project Fund for Blended Component Units							
Debt Service Funds							
51 Bond Interest and Redemption Fund	7,372,611		9,032,525	10,635,417			
52 Debt Service Fund for Blended Component Units							
53 Tax Override Fund							
56 Debt Service Fund							
Permanent Funds							
57 Foundation Permanent Fund	164,471,304	30,383,498	247,701,630	268,658,923			
Total Governmental Funds	16,447,130	3,038,350	24,770,163	26,865,892			
<b>10% of Total Governmental Funds</b>							
<b>Enterprise Funds</b>							
61 Cafeteria Enterprise Fund	753,237	753,237	(3,116)	65,221	Yes		
62 Charter Schools Enterprise Fund	753,237	753,237	(3,116)	65,221			
63 Other Enterprise Fund							
Total Enterprise Funds	753,237	753,237	(3,116)	65,221			
<b>10% of Total Enterprise Funds</b>							
<b>10% of Total Enterprise Funds</b>	75,324	75,324	(312)	6,522			
Total Governmental & Enterprise Funds	165,224,541	31,136,735	247,698,514	268,724,144			
<b>5% of Total Gov'tl &amp; Enterprise Funds</b>	8,261,227	1,556,837	12,384,926	13,436,207			

Instructional Goals Description	Teacher Full-Time Equivalents				Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technological 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)		
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	1,622,089.65	2,017,199.14	841,948.57	4,052,702.08	22,180,609.54	87,030.74	489,667.11	
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
<b>Instructional Goals Description</b>								
0001 Pre-Kindergarten								
1110 Regular Education, K-12	607.04	607.04	607.04	607.04	809.05	809.05	654.00	
3100 Alternative Schools								
3200 Continuation Schools	6.00	6.00	6.00	6.00	9.00	9.00	17.00	
3300 Independent Study Centers	8.80	8.80	8.80	8.80	9.00	9.00		
3400 Opportunity Schools	2.00	2.00	2.00	2.00	3.00	3.00		
3550 Community Day Schools	6.20	6.20	6.20	6.20	7.00	7.00	2.00	
3700 Specialized Secondary Programs								
3800 Career Technical Education	22.06	22.06	22.06	22.06				
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)	89.00	89.00	89.00	89.00	64.90	64.90	137.00	
6000 ROC/P								
<b>Other Goals Description</b>								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
<b>Other Funds Description</b>								
-- Adult Education (Fund 11)					6.00			
-- Child Development (Fund 12)					4.00			
-- Cafeteria (Funds 13 & 61)					31.45			
<b>C. Total Allocation Factors</b>	741.10	741.10	741.10	741.10	943.40	937.40	810.00	

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	121,985,393.74	26,482,541.87	148,467,935.61	8,251,926.90	156,719,862.51	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	990,154.07	291,806.11	1,281,960.18	71,252.03	1,353,212.21	
3300	Independent Study Centers	1,740,395.26	313,771.80	2,054,167.06	114,171.70	2,168,338.76	
3400	Opportunity Schools	358,812.96	93,843.06	452,656.02	25,158.86	477,814.88	
3550	Community Day Schools	1,088,117.36	237,832.85	1,325,950.21	73,697.02	1,399,647.23	
3700	Specialized Secondary Programs	42.56	0.00	42.56	2.37	44.93	
3800	Career Technical Education	3,479,962.91	254,026.05	3,733,988.96	207,537.09	3,941,526.05	
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	48,414.51	0.00	48,414.51	2,690.90	51,105.41	
5000-5999	Special Education	24,184,359.32	2,639,588.25	26,823,947.57	1,490,889.29	28,314,836.86	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
<b>Other Goals</b>							
7110	Nonagency - Educational	307,216.74	0.00	307,216.74	17,075.27	324,292.01	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	367,560.22	0.00	367,560.22	20,429.19	387,989.41	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
<b>Other Costs</b>							
----	Food Services				29,895.79	29,895.79	
----	Enterprise				533,028.56	533,028.56	
----	Facilities Acquisition & Construction				593,592.86	593,592.86	
----	Other Outgo				6,092,600.00	6,092,600.00	
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation (I[Column 3 + CAC, line C5] times CAC, line E)		977,836.81	977,836.81	478,262.97	1,456,099.78	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(350,490.56)	(350,490.56)	
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	154,550,429.65	31,291,246.80	185,841,676.45	10,402,603.03	203,493,396.69	

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
<b>Instructional Goals</b>													
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	93,296,030.59	3,919,899.44	768,148.75	9,246,010.22	8,339,988.32	4,239,590.70	2,174,184.90			1,540.82	0.00	121,985,593.74
3100	Alternative Schools	778,653.94	0.00	0.00	0.00	45,813.46	0.00	0.00			0.00	0.00	990,154.07
3200	Continuation Schools	1,185,462.83	0.00	0.00	437,839.52	117,092.91	0.00	0.00			0.00	0.00	1,740,395.26
3400	Opportunity Schools	246,744.73	0.00	0.00	66,293.73	45,774.50	0.00	0.00			0.00	0.00	358,812.96
3550	Community Day Schools	757,924.98	0.00	8,030.66	169,036.92	61,032.03	0.00	0.00			92,092.77	0.00	1,088,117.36
3700	Specialized Secondary Programs	42.56	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	42.56
3800	Career Technical Education	3,479,812.91	150.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	3,479,962.91
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	44,414.51	0.00	4,000.00	0.00	0.00	0.00	0.00			0.00	0.00	48,414.51
5000-5999	Special Education	15,932,974.56	540,982.11	0.00	621,133.65	6,293,873.63	795,395.37	0.00			0.00	0.00	24,184,359.32
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	113,413.34	116,463.85	7,800.02	69,539.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	307,216.74
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	367,560.22	0.00	0.00	0.00	367,560.22
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		115,835,474.95	4,577,495.40	788,349.93	10,775,169.74	14,903,574.85	5,034,986.07	2,174,184.90	367,560.22	0.00	95,633.59	0.00	154,550,429.65

\* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	6,990,207.25	19,096,973.77	395,360.85	26,482,541.87
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	69,091.40	212,437.75	10,276.96	291,806.11
3300	Independent Study Centers	101,334.05	212,437.75	0.00	313,771.80
3400	Opportunity Schools	23,030.47	70,812.59	0.00	93,843.06
3550	Community Day Schools	71,394.44	165,229.36	1,209.05	237,832.85
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	254,026.05	0.00	0.00	254,026.05
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)	1,024,855.77	1,531,912.24	82,820.24	2,639,588.25
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
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
<b>Other Funds</b>					
--	Adult Education (Fund 11)		141,068.11		141,068.11
--	Child Development (Fund 12)	0.00	94,416.78	0.00	94,416.78
--	Cafeteria (Funds 13 and 61)		742,351.92		742,351.92
<b>Total Allocated Support Costs</b>		<b>8,533,939.43</b>	<b>22,267,640.27</b>	<b>489,667.10</b>	<b>31,291,246.80</b>

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	889,611.24
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	75,750.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	8,575,838.95
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,211,893.40
5	Total Central Administration Costs in General Fund and Charter Schools Funds	10,753,093.59
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	154,550,429.65
2	Total Allocated Costs (from Form PCR, Column 2, Total)	31,291,246.80
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	185,841,676.45
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	891,482.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,030,492.12
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	5,705,054.01
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	7,627,028.13
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		193,468,704.58
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		5.56%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	29,895.79				29,895.79
Enterprise (Objects 1000-5999, 6400, and 6500)		533,028.56			533,028.56
Facilities Acquisition & Construction (Objects 1000-6500)			593,592.86		593,592.86
Other Outgo (Objects 1000-7999)				6,092,600.00	6,092,600.00
<b>Total Other Costs</b>	<b>29,895.79</b>	<b>533,028.56</b>	<b>593,592.86</b>	<b>6,092,600.00</b>	<b>7,249,117.21</b>

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9810
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	19,216.78	0.00	0.00	(350,490.56)				
Other Sources/Uses Detail					591.53	214,062.54		
Fund Reconciliation							296,430.98	870,715.39
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	376.83	0.00	34,277.18	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	10,890.81
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,160.33	0.00	55,522.27	0.00				
Other Sources/Uses Detail					145,725.16	0.00		
Fund Reconciliation							145,746.23	18,160.70
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(20,753.94)	260,691.11	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							103,032.59	261,431.52
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							22,285.40	6,075.93
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	591.53		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
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					68,337.38	0.00		
Fund Reconciliation							599,779.15	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
<b>TOTALS</b>	<b>20,753.94</b>	<b>(20,753.94)</b>	<b>350,490.56</b>	<b>(350,490.56)</b>	<b>214,654.07</b>	<b>214,654.07</b>	<b>1,167,274.35</b>	<b>1,167,274.35</b>

Current LEA: 10-73965-0000000 Central Unified		
Selected SELPA: BE		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
BE	Fresno County	

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDULICATED PUPIL COUNT</b>								1,661
	<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>								
1000-1999	Certificated Salaries	2,061,770.50	0.00	366,400.00	0.00	286,076.13	8,241,533.90		10,955,780.53
2000-2999	Classified Salaries	627,036.04	0.00	0.00	0.00	184,429.79	2,970,370.39		3,781,836.22
3000-3999	Employee Benefits	1,363,422.60	0.00	168,105.29	0.00	236,235.50	5,785,792.25		7,553,555.64
4000-4999	Books and Supplies	39,044.29	0.00	1,961.92	0.00	2,996.63	29,360.38		73,363.22
5000-5999	Services and Other Operating Expenditures	616,908.59	0.00	1,157.00	0.00	399.32	1,201,958.80		1,819,823.71
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
	<b>Total Direct Costs</b>	4,707,582.02	0.00	537,624.21	0.00	710,137.37	18,229,015.72	0.00	24,184,359.32
7310	Transfers of Indirect Costs	1,025,276.00	0.00	0.00	0.00	0.00	0.00		1,025,276.00
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	2,639,588.19							2,639,588.19
	<b>Total Indirect Costs and PCR Allocations</b>	3,664,864.19	0.00	0.00	0.00	0.00	0.00	0.00	3,664,864.19
	<b>TOTAL COSTS</b>	8,372,446.21	0.00	537,624.21	0.00	710,137.37	18,229,015.72	0.00	27,849,223.51
	<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>								
1000-1999	Certificated Salaries	105,780.59	0.00	0.00	0.00	256,211.37	63,086.93		425,078.89
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	184,429.79	2,952,277.92		3,136,707.71
3000-3999	Employee Benefits	39,148.91	0.00	0.00	0.00	194,828.04	1,706,786.33		1,940,763.28
4000-4999	Books and Supplies	6,004.92	0.00	0.00	0.00	921.23	16,442.37		23,368.52
5000-5999	Services and Other Operating Expenditures	40,276.00	0.00	0.00	0.00	0.00	5,354.99		45,630.99
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
	<b>Total Direct Costs</b>	191,210.42	0.00	0.00	0.00	636,390.43	4,743,948.54	0.00	5,571,549.39
7310	Transfers of Indirect Costs	309,590.21	0.00	0.00	0.00	0.00	0.00		309,590.21
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	309,590.21	0.00	0.00	0.00	0.00	0.00	0.00	309,590.21
	<b>TOTAL BEFORE OBJECT 8980</b>	500,800.63	0.00	0.00	0.00	636,390.43	4,743,948.54	0.00	5,881,139.60
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	<b>TOTAL COSTS</b>								2,699,761.51
									3,181,378.09

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
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	1,955,989.91	0.00	386,400.00	0.00	29,854.76	8,178,446.97		10,530,701.64
2000-2999	Classified Salaries	627,036.04	0.00	0.00	0.00	0.00	18,092.47		645,128.51
3000-3999	Employee Benefits	1,324,273.69	0.00	168,105.29	0.00	41,407.46	4,079,005.92		5,612,792.36
4000-4999	Books and Supplies	33,039.37	0.00	1,961.92	0.00	2,075.40	12,918.01		49,994.70
5000-5999	Services and Other Operating Expenditures	576,032.59	0.00	1,157.00	0.00	399.32	1,196,603.81		1,774,192.72
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	4,516,371.60	0.00	537,624.21	0.00	73,746.94	13,485,067.18	0.00	18,612,809.93
7310	Transfers of Indirect Costs	715,685.79	0.00	0.00	0.00	0.00	0.00		715,685.79
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	2,639,588.19							2,639,588.19
	Total Indirect Costs and PCR Allocations	3,355,273.98	0.00	0.00	0.00	0.00	0.00	0.00	3,355,273.98
	TOTAL BEFORE OBJECT 8980	7,871,645.58	0.00	537,624.21	0.00	73,746.94	13,485,067.18	0.00	21,968,083.91
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								2,699,761.51
	TOTAL COSTS								24,667,845.42
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	1,656,474.45	0.00	0.00	0.00	5,657.40	405,588.73		2,067,720.58
2000-2999	Classified Salaries	523,068.25	0.00	0.00	0.00	0.00	18,067.49		541,135.74
3000-3999	Employee Benefits	945,522.23	0.00	0.00	0.00	1,062.66	141,617.28		1,088,222.17
4000-4999	Books and Supplies	7,397.51	0.00	0.00	0.00	0.00	0.00		7,397.51
5000-5999	Services and Other Operating Expenditures	98,803.57	0.00	0.00	0.00	0.00	164.72		98,968.29
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,231,266.01	0.00	0.00	0.00	6,740.06	565,438.22	0.00	3,803,444.29
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	3,231,266.01	0.00	0.00	0.00	6,740.06	565,438.22	0.00	3,803,444.29
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								2,699,761.51
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)								7,349,104.54
	TOTAL COSTS								13,852,310.34

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

<b>2019-20 Expenditures</b>	<b>A. State and Local</b>	<b>B. Local Only</b>
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	23,763,819.30	15,061,298.13
2. Enter audit adjustments of 2019-20 special education expenditures from SACS2021ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
_____		
_____		
3. Enter restatements of 2020-21 special education beginning fund balances from SACS2021ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
_____		
_____		
4. Enter any other adjustments, not included in Line 1 (explain below)		
_____		
_____		
5. 2019-20 Expenditures, Adjusted for 2020-21 MOE Calculation (Sum lines 1 through 4)	23,763,819.30	15,061,298.13
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet	<u>1,574.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)	<u>                    </u>	
_____		
_____		
3. 2019-20 Unduplicated Pupil Count, Adjusted for 2020-21 MOE Calculation (Line C1 plus Line C2)	1,574.00	

**SELPA:** Fresno County (BE)

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/leamoeempwrksht.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
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total exempt reductions</b>	<b>0.00</b>	<b>0.00</b>

**SELPA:** Fresno County (BE)

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

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

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

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

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

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:** Fresno County (BE)

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2020-21	Actual Expenditures Comparison Year FY 2019-20	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</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	27,849,223.51		
b. Less: Expenditures paid from federal sources	3,181,378.09		
c. Expenditures paid from state and local sources	24,667,845.42	23,763,819.30	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		23,763,819.30	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	24,667,845.42	23,763,819.30	904,026.12

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	27,849,223.51		
b. Less: Expenditures paid from federal sources	3,181,378.09		
c. Expenditures paid from state and local sources	24,667,845.42	23,763,819.30	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		23,763,819.30	
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	24,667,845.42	23,763,819.30	
d. Special education unduplicated pupil count	1,661	1,574	
e. Per capita state and local expenditures (A2c/A2d)	14,851.20	15,097.73	(246.53)

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

**SELPA:** Fresno County (BE)

**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	13,852,310.34	15,061,298.13	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		15,061,298.13	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	13,852,310.34	15,061,298.13	(1,208,987.79)

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

	Actual FY 2020-21	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	13,852,310.34	15,061,298.13	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		15,061,298.13	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	13,852,310.34	15,061,298.13	
b. Special education unduplicated pupil count	1,661	1,574	
c. Per capita local expenditures (B2a/B2b)	8,339.74	9,568.80	(1,229.06)

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.

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	2,376,835.01	0.00	423,099.95	0.00	329,006.05	8,519,004.65		11,647,945.66
2000-2999	Classified Salaries	685,833.66	0.00	0.00	0.00	243,472.72	3,502,122.78		4,431,429.16
3000-3999	Employee Benefits	1,638,715.21	0.00	210,765.23	0.00	300,202.38	6,402,564.82		8,552,247.64
4000-4999	Books and Supplies	89,771.97	0.00	3,250.00	0.00	4,500.00	51,293.99		148,815.96
5000-5999	Services and Other Operating Expenditures	1,040,583.71	0.00	2,400.00	0.00	1,800.00	1,071,621.10		2,116,404.81
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	5,831,739.56	0.00	639,515.18	0.00	878,981.15	19,546,607.34	0.00	26,896,843.23
7310	Transfers of Indirect Costs	1,228,330.38	0.00	0.00	0.00	0.00	0.00		1,228,330.38
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,228,330.38	0.00	0.00	0.00	0.00	0.00	0.00	1,228,330.38
	TOTAL COSTS	7,060,069.94	0.00	639,515.18	0.00	878,981.15	19,546,607.34	0.00	28,125,173.61
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	2,227,031.90	0.00	423,099.95	0.00	73,081.40	8,518,396.60		11,241,609.85
2000-2999	Classified Salaries	685,833.66	0.00	0.00	0.00	0.00	67,527.02		753,360.68
3000-3999	Employee Benefits	1,580,155.60	0.00	210,765.23	0.00	59,483.55	4,365,115.24		6,215,519.62
4000-4999	Books and Supplies	89,771.97	0.00	3,250.00	0.00	4,500.00	51,293.99		148,815.96
5000-5999	Services and Other Operating Expenditures	1,038,733.71	0.00	2,400.00	0.00	1,800.00	1,062,846.10		2,105,779.81
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	5,621,526.84	0.00	639,515.18	0.00	138,864.95	14,065,178.95	0.00	20,465,085.92
7310	Transfers of Indirect Costs	831,700.58	0.00	0.00	0.00	0.00	0.00		831,700.58
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	831,700.58	0.00	0.00	0.00	0.00	0.00	0.00	831,700.58
	TOTAL BEFORE OBJECT 8980	6,453,227.42	0.00	639,515.18	0.00	138,864.95	14,065,178.95	0.00	21,296,786.50
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	TOTAL COSTS								3,600,057.49
									24,896,843.99

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	1,810,595.61	0.00	0.00	0.00	0.00	444,076.55		2,254,672.16
2000-2999	Classified Salaries	579,299.77	0.00	0.00	0.00	0.00	15,354.52		594,654.29
3000-3999	Employee Benefits	1,077,103.71	0.00	0.00	0.00	0.00	176,172.85		1,253,276.56
4000-4999	Books and Supplies	50,671.97	0.00	0.00	0.00	500.00	25,400.00		76,571.97
5000-5999	Services and Other Operating Expenditures	270,950.00	0.00	200.00	0.00	0.00	3,025.00		274,175.00
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	3,788,621.06	0.00	200.00	0.00	500.00	664,028.92	0.00	4,453,349.98
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
	TOTAL BEFORE OBJECT 8980	3,788,621.06	0.00	200.00	0.00	500.00	664,028.92	0.00	4,453,349.98
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								3,600,057.49
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)								7,582,973.15
	TOTAL COSTS								15,636,380.62

\* 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
<b>UNDUPLICATED PUPIL COUNT</b>									
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	2,061,770.50	0.00	366,400.00	0.00	286,076.13	8,241,533.90		10,955,780.53
2000-2999	Classified Salaries	627,036.04	0.00	0.00	0.00	184,429.79	2,970,370.39		3,781,836.22
3000-3999	Employee Benefits	1,363,422.60	0.00	168,105.29	0.00	236,235.50	5,785,792.25		7,553,555.64
4000-4999	Books and Supplies	39,044.29	0.00	1,961.92	0.00	2,996.63	29,360.38		73,363.22
5000-5999	Services and Other Operating Expenditures	616,308.59	0.00	1,157.00	0.00	399.32	1,201,958.80		1,819,823.71
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
	<b>Total Direct Costs</b>	<b>4,707,582.02</b>	<b>0.00</b>	<b>537,624.21</b>	<b>0.00</b>	<b>710,137.37</b>	<b>18,229,015.72</b>	<b>0.00</b>	<b>24,184,359.32</b>
7310	Transfers of Indirect Costs	1,025,276.00	0.00	0.00	0.00	0.00	0.00		1,025,276.00
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)	2,639,588.19	0.00	0.00	0.00	0.00	0.00		2,639,588.19
	<b>Total Indirect Costs</b>	<b>1,025,276.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,025,276.00</b>
	<b>TOTAL COSTS</b>	<b>5,732,858.02</b>	<b>0.00</b>	<b>537,624.21</b>	<b>0.00</b>	<b>710,137.37</b>	<b>18,229,015.72</b>	<b>0.00</b>	<b>25,209,635.32</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	105,780.59	0.00	0.00	0.00	256,211.37	63,086.93		425,078.89
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	184,429.79	2,952,277.92		3,136,707.71
3000-3999	Employee Benefits	39,148.91	0.00	0.00	0.00	194,828.04	1,706,786.33		1,940,763.28
4000-4999	Books and Supplies	6,004.92	0.00	0.00	0.00	921.23	16,442.37		23,368.52
5000-5999	Services and Other Operating Expenditures	40,276.00	0.00	0.00	0.00	0.00	5,354.99		45,630.99
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
	<b>Total Direct Costs</b>	<b>191,210.42</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>636,390.43</b>	<b>4,743,948.54</b>	<b>0.00</b>	<b>5,571,549.39</b>
7310	Transfers of Indirect Costs	309,590.21	0.00	0.00	0.00	0.00	0.00		309,590.21
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>309,590.21</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>309,590.21</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>500,800.63</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>636,390.43</b>	<b>4,743,948.54</b>	<b>0.00</b>	<b>5,881,139.60</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	<b>TOTAL COSTS</b>								<b>2,699,761.51</b>
									<b>3,181,378.09</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	1,955,989.91	0.00	366,400.00	0.00	29,864.76	8,178,446.97		10,530,701.64
2000-2999	Classified Salaries	627,036.04	0.00	0.00	0.00	0.00	18,092.47		645,128.51
3000-3999	Employee Benefits	1,324,273.69	0.00	168,105.29	0.00	41,407.46	4,079,005.92		5,612,792.36
4000-4999	Books and Supplies	33,039.37	0.00	1,961.92	0.00	2,075.40	12,918.01		49,994.70
5000-5999	Services and Other Operating Expenditures	576,032.59	0.00	1,157.00	0.00	399.32	1,196,603.81		1,774,192.72
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
<b>Total Direct Costs</b>									
		4,516,371.60	0.00	537,624.21	0.00	73,746.94	13,485,067.18	0.00	18,612,809.93
7310	Transfers of Indirect Costs	715,685.79	0.00	0.00	0.00	0.00	0.00		715,685.79
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)	2,639,588.19							2,639,588.19
<b>Total Indirect Costs</b>									
		715,685.79	0.00	0.00	0.00	0.00	0.00	0.00	715,685.79
<b>TOTAL BEFORE OBJECT 8880</b>									
		5,232,057.39	0.00	537,624.21	0.00	73,746.94	13,485,067.18	0.00	19,328,495.72
8880	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								
<b>TOTAL COSTS</b>									
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	1,656,474.45	0.00	0.00	0.00	5,657.40	405,588.73		2,067,720.58
2000-2999	Classified Salaries	523,088.25	0.00	0.00	0.00	0.00	18,067.49		541,155.74
3000-3999	Employee Benefits	945,522.23	0.00	0.00	0.00	1,082.66	141,617.28		1,088,222.17
4000-4999	Books and Supplies	7,397.51	0.00	0.00	0.00	0.00	0.00		7,397.51
5000-5999	Services and Other Operating Expenditures	98,803.57	0.00	0.00	0.00	0.00	164.72		98,968.29
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
<b>Total Direct Costs</b>									
		3,231,266.01	0.00	0.00	0.00	6,740.06	565,438.22	0.00	3,803,444.29
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
<b>Total Indirect Costs</b>									
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BEFORE OBJECT 8880</b>									
		3,231,266.01	0.00	0.00	0.00	6,740.06	565,438.22	0.00	3,803,444.29
8880	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								
8880	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)								
<b>TOTAL COSTS</b>									
									2,699,761.51
<b>TOTAL COSTS</b>									
									7,349,104.54
<b>TOTAL COSTS</b>									
									13,852,310.34

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



**SELPA:** Fresno County (BE)

**SECTION 2**

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Increase in funding (if difference is positive)	_____	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)

<b>If (b) is greater than (a).</b>		
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).	_____	_____

<b>If (b) is less than (a).</b>		
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)

<b>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:</b>		

SELPA: Fresno County (BE)

**SECTION 3**

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY 2020-21	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</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	28,125,173.61		
b. Less: Expenditures paid from federal sources	3,228,329.62		
c. Expenditures paid from state and local sources	24,896,843.99	24,667,845.42	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(2,639,588.19)	
Comparison year's expenditures, adjusted for MOE calculation		22,028,257.23	
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	24,896,843.99	22,028,257.23	2,868,586.76

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

	Budgeted Amounts FY 2021-22	Comparison Year FY 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	28,125,173.61		
b. Less: Expenditures paid from federal sources	3,228,329.62		
c. Expenditures paid from state and local sources	24,896,843.99	24,667,845.42	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(2,639,588.19)	
Comparison year's expenditures, adjusted for MOE calculation		22,028,257.23	
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	24,896,843.99	22,028,257.23	
d. Special education unduplicated pupil count	1661	1661	
e. Per capita state and local expenditures (A2c/A2d)	14,989.07	13,262.05	1,727.02

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

SELPA: Fresno County (BE)

**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	15,636,380.62	13,852,310.34	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		13,852,310.34	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	15,636,380.62	13,852,310.34	1,784,070.28

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	15,636,380.62	13,852,310.34	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		13,852,310.34	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	15,636,380.62	13,852,310.34	
b. Special education unduplicated pupil count	1,661	1,661	
c. Per capita local expenditures (B2a/B2b)	9,413.84	8,339.74	1,074.10

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

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Unaudited Actuals  
2020-21 Unaudited Actuals  
Technical Review Checks

Central Unified

Fresno 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

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:	<u>EXCEPTION</u>

ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
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01-3220-0-0000-0000-9791	3220	9791	-312,487.57
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Explanation: Per CDE Guidance, expenditures for Coronavirus Relief Fund (CRF) Learning Loss Mitigation federal expenditures are allowed to be reported in 2019-20, but revenue will not be reported until grant awards/agreements are executed in 2020-2021

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. PASSED

PY-EFB=CX-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CX-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
63	9010	8689	-95.00

Explanation:General Fund contribution was done to cover the negative revenue.

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

<u>FUND</u>	<u>RESOURCE</u>	<u>VALUE</u>
12	0000	-1,663.01

Explanation:Revenue was negative because the end of year entry for the Fair Market Value

13	0000	-20,050.04
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Explanation:Revenue was negative because the end of year entry for the Fair Market Value

35	0000	-898,783.37
----	------	-------------

Explanation:Revenue was negative because the end of year entry for the Fair Market Value

40	0000	-164,979.55
----	------	-------------

Explanation:Revenue was negative because the end of year entry for the Fair Market Value

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

ESMOE-ADA - (F) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

ESMOE-IMPORT - (F) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

## **EXPORT CHECKS**

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Unaudited Actuals  
2021-22 Budget  
Technical Review Checks

Central Unified

Fresno 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)
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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

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

FUND	RESOURCE	OBJECT	VALUE
01	7425	5800	-253,117.54

Explanation:Allocation for ELO was change during closing. A negative expenditure was entered to office set the allocation for balancing purpose. A meeting with administration to re-distribution of the ELO budget to the 4 added resources will be done after closing the 2020-21 fiscal year. Also, the new resources were not available in the accounting software to move the budget at the time.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
01	7425	2700	-1,624,386.33

Explanation:Allocation for ELO was change during closing. A negative expenditure was entered to office set the allocation for balancing purpose. A meeting with administration to re-distribution of the ELO budget to the 4 added resources will be done after closing the 2020-21 fiscal year. Also, the new

resources were not available in the accounting software to move the budget at the time.

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.  
PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided.  
PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

# **CAT Forms**

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) <b>AWARD</b>	Title I, A	Migrant	Migrant	Migrant	ESSA School Improvement	Elementary & Secondary School Emergency Relief	Elementary & Secondary School Emergency Relief	Elementary & Secondary School Emergency Relief
1. Prior Year Carryover	84.01	84.011	84.011	84.011	84.01	84.425	84.425	84.425
2. a. Current Year Award	3010	3060	3061	3061	3182	3210	3212	3213
b. Transferability (ESSA)	8290	8285	8285	8285	8290	8290	8290	8290
c. Other Adjustments		Regular	Summer	Summer	CSI	ESSER	ESSER II	ESSER III
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,548,271.13	0.00	0.00	0.00	1,045,844.60	(119,415.91)	0.00	0.00
3. Required Matching Funds/Other	5,672,937.00	79,100.00	16,900.00	16,900.00	710,188.00	4,489,859.00	17,952,278.00	32,166,290.00
4. Total Available Award (sum lines 1, 2d, & 3)	7,221,208.13	79,100.00	16,900.00	16,900.00	1,756,032.60	4,370,443.09	17,952,278.00	32,166,290.00
<b>REVENUES</b>								
5. Unearned Revenue Deferred from Prior Year	494,250.13	0.00	0.00	0.00	170,123.00	(119,415.91)	0.00	0.00
6. Cash Received in Current Year	3,718,742.00	17,426.43	17,426.43	17,426.43	177,547.00	2,328,402.00	1,795,228.00	0.00
7. Contributed Matching Funds								
8. Total Available (sum lines 5, 6, & 7)	4,212,992.13	17,426.43	17,426.43	17,426.43	347,670.00	2,208,986.09	1,795,228.00	0.00
<b>EXPENDITURES</b>								
9. Donor-Authorized Expenditures	4,366,424.14	48,446.78	48,446.78	48,446.78	345,747.69	3,452,041.56	2,435,309.77	0.00
10. Non Donor-Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)	4,366,424.14	48,446.78	48,446.78	48,446.78	345,747.69	3,452,041.56	2,435,309.77	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments								
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(153,432.01)	(31,020.35)	(31,020.35)	(31,020.35)	1,922.31	(1,243,055.47)	(640,081.77)	0.00
a. Unearned Revenue					347,670.00			
b. Accounts Payable	153,432.01	31,020.35	31,020.35	31,020.35	345,747.69	1,243,055.47	640,081.77	
c. Accounts Receivable	2,854,783.99	30,653.22	30,653.22	30,653.22	1,410,284.91	918,401.53	15,516,968.23	32,166,290.00
14. Unused Grant Award Calculation (line 4 minus line 9)	2,854,783.99	0.00	0.00	0.00	1,410,284.91	918,401.53	15,516,968.23	32,166,290.00
15. If Carryover is allowed, enter line 14 amount here								
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,366,424.14	48,446.78	48,446.78	48,446.78	345,747.69	3,452,041.56	2,435,309.77	0.00

FEDERAL PROGRAM NAME	Elementary & Secondary School Emergency Relief	Governor's Emergency Education Relief	Coronavirus Relief - Loss Mitigation	Special Education IDEA	Special Education IDEA Preschool	Career Tech Ed. Secondary	Title II, A
FEDERAL CATALOG NUMBER	84.425U	84.425C	21.019	84.027	84.173	84.048	84.367
RESOURCE CODE	3214	3215	3220	3310	3315	3550	4035
REVENUE OBJECT	8290	8290	8290	8181	8182	8290	8290
LOCAL DESCRIPTION (if any)	Learning Loss	GEER	CRF	Basic Local	SEC 619	Perkins SEC 131	Imp Teacher Quality
<b>AWARD</b>							
1. Prior Year Carryover	0.00	0.00	(312,487.57)	0.00	0.00	0.00	883,372.93
2. a. Current Year Award	8,041,573.00	741,998.00	12,362,315.00	2,885,201.00	71,609.00	156,879.00	686,066.00
b. Transferability (ESSA)							204,150.00
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	8,041,573.00	741,998.00	12,362,315.00	2,885,201.00	71,609.00	156,879.00	890,216.00
3. Required Matching Funds/Other				2,643,961.12	55,800.39		
4. Total Available Award	8,041,573.00	741,998.00	12,049,827.43	5,529,162.12	127,409.39	156,879.00	1,773,588.93
(sum lines 1, 2d, & 3)							
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	(312,487.57)				
6. Cash Received in Current Year	0.00	506,051.00	12,362,315.00	0.00	0.00	15,055.65	279,226.93
7. Contributed Matching Funds				2,643,961.12	55,800.39		342,025.00
8. Total Available (sum lines 5, 6, & 7)	0.00	506,051.00	12,049,827.43	2,643,961.12	55,800.39	15,055.65	621,251.93
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	0.00	706,434.70	12,049,827.43	5,529,162.12	127,409.39	132,893.92	425,726.81
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	706,434.70	12,049,827.43	5,529,162.12	127,409.39	132,893.92	425,726.81
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(200,383.70)	0.00	(2,885,201.00)	(71,609.00)	(117,838.27)	195,525.12
a. Unearned Revenue							195,525.12
b. Accounts Payable		200,383.70					
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	8,041,573.00	35,563.30	0.00	0.00	0.00	23,985.08	1,347,862.12
15. If Carryover is allowed, enter line 14 amount here	8,041,573.00	35,563.30	0.00	0.00	0.00	0.00	1,347,862.12
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	706,434.70	12,049,827.43	2,885,201.00	71,609.00	132,893.92	425,726.81

FEDERAL PROGRAM NAME	Title IV	Title III	Title III	Title III	ADULT EDUCATION FUND 1100	Career Tech Ed Adult	Adult Basic Education & ELA	Adult Secondary Education
FEDERAL CATALOG NUMBER	84.424	84.365	84.365	84.365		84.048	84.002A	84.002
RESOURCE CODE	4127	4201	4203	3913		3555	3905	8290
REVENUE OBJECT	8290	8290	8290	8290		8290	8290	Fund 1100
LOCAL DESCRIPTION (if any)	ESSA	ISP	ESEA			Fund 1100	Fund 1100	Fund 1100
<b>AWARD</b>								
1. Prior Year Carryover	310,631.00	0.00	101,580.56	0.00		0.00	0.00	0.00
2. a. Current Year Award	414,557.00	43,451.00	257,963.00			22,954.00	55,778.00	105,606.00
b. Transferability (ESSA)	(204,150.00)							
c. Other Adjustments								
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	210,407.00	43,451.00	257,963.00		0.00	22,954.00	55,778.00	105,606.00
3. Required Matching Funds/Other								
4. Total Available Award (sum lines 1, 2d, & 3)	521,038.00	43,451.00	359,543.56		0.00	22,954.00	55,778.00	105,606.00
<b>REVENUES</b>								
5. Unearned Revenue Deferred from Prior Year								
6. Cash Received in Current Year		10,863.00	151,500.56			14,048.16	29,117.00	50,189.00
7. Contributed Matching Funds								
8. Total Available (sum lines 5, 6, & 7)	0.00	10,863.00	151,500.56		0.00	14,048.16	29,117.00	50,189.00
<b>EXPENDITURES</b>								
9. Donor-Authorized Expenditures								
10. Non Donor-Authorized Expenditures			161,327.15			22,954.00	43,766.66	88,331.92
11. Total Expenditures (lines 9 & 10)	0.00	0.00	161,327.15		0.00	22,954.00	43,766.66	88,331.92
12. Amounts Included in Line 6 above for Prior Year Adjustments								
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	10,863.00	(9,826.59)		0.00	(8,905.84)	(14,649.66)	(38,142.92)
a. Unearned Revenue		10,863.00						
b. Accounts Payable								
c. Accounts Receivable			9,826.59			8,905.84	14,649.66	38,142.92
14. Unused Grant Award Calculation (line 4 minus line 9)	521,038.00	43,451.00	198,216.41		0.00	0.00	12,011.34	17,274.08
15. If Carryover is allowed, enter line 14 amount here	521,038.00	43,451.00	198,216.41		0.00	0.00	12,011.34	17,274.08
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	161,327.15		0.00	22,954.00	43,766.66	88,331.92

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

FEDERAL PROGRAM NAME	Adult Ed Eng Lit & Civic Ed	CAFETERIA FUND 1300	CN: NSLP	TOTAL
FEDERAL CATALOG NUMBER	84.002A		10.579	
RESOURCE CODE	3926		5314	
REVENUE OBJECT	8290		8290	
LOCAL DESCRIPTION (if any)	Fund 1100		Child Nutrition	
<b>AWARD</b>				
1. Prior Year Carryover	0.00		90,581.11	3,548,377.85
2. a. Current Year Award	21,168.00		0.00	86,954,670.00
b. Transferability (ESSA)				0.00
c. Other Adjustments				0.00
d. Adj Curr Yr Award				
(sum lines 2a, 2b, & 2c)	21,168.00	0.00	0.00	86,954,670.00
3. Required Matching Funds/Other				2,699,761.51
4. Total Available Award	21,168.00	0.00	90,581.11	93,202,809.36
(sum lines 1, 2d, & 3)				
<b>REVENUES</b>				
5. Unearned Revenue Deferred from Prior Year			84,680.10	596,376.68
6. Cash Received in Current Year	0.00		5,901.01	21,524,410.81
7. Contributed Matching Funds				2,699,761.51
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	90,581.11	24,820,549.00
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	0.00		90,581.11	30,026,385.15
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00	90,581.11	30,026,385.15
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	0.00	(5,205,836.15)
a. Unearned Revenue				554,058.12
b. Accounts Payable				0.00
c. Accounts Receivable				5,759,894.27
14. Unused Grant Award Calculation (line 4 minus line 9)	21,168.00	0.00	0.00	63,176,424.21
15. If Carryover is allowed, enter line 14 amount here	21,168.00	0.00	0.00	63,104,885.91
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	90,581.11	27,326,623.64

STATE PROGRAM NAME	Career Technical Ed. Incentive Grant	Special Ed. Workability	Ag Career Technical Ed Incentive	In Person Instruction Grant	CHILD DEVELOPMENT FUND 1200	California State Preschool
RESOURCE CODE	6387	6520	7010	7422		6105
REVENUE OBJECT	8590	8677	8590	8590		8530
LOCAL DESCRIPTION (if any)	CTE - CTEIG	Workability	AG Incentive	IPI		Fun 1200
<b>AWARD</b>						
1. Prior Year Carryover	204,639.29	0.00	10,264.73	0.00		0.00
2. a. Current Year Award	462,593.00	20,215.00	27,499.00	5,878,754.00		1,108,166.00
b. Other Adjustments						
c. Adj Curr Yr Award (sum lines 2a & 2b)	462,593.00	20,215.00	27,499.00	5,878,754.00	0.00	1,108,166.00
3. Required Matching Funds/Other			36,963.72			
4. Total Available Award (sum lines 1, 2c, & 3)	667,232.29	20,215.00	74,727.45	5,878,754.00	0.00	1,108,166.00
<b>REVENUES</b>						
5. Unearned Revenue Deferred from Prior Year	204,639.29		3,186.73			
6. Cash Received in Current Year	416,334.00		34,577.00	2,611,327.00		926,246.00
7. Contributed Matching Funds			36,963.72			
8. Total Available (sum lines 5, 6, & 7)	620,973.29	0.00	74,727.45	2,611,327.00	0.00	926,246.00
<b>EXPENDITURES</b>						
9. Donor-Authorized Expenditures	387,872.81	7,387.13	73,927.45	4,475,015.15		1,003,406.26
10. Non Donor-Authorized Expenditures						
11. Total Expenditures (lines 9 & 10)	387,872.81	7,387.13	73,927.45	4,475,015.15	0.00	1,003,406.26
12. Amounts Included in Line 6 above for Prior Year Adjustments						
13. Calculation of Unearned Revenue or AVP, & A/R amounts (line 8 minus line 9 plus line 12)	233,100.48	(7,387.13)	800.00	(1,863,688.15)	0.00	(77,160.26)
a. Unearned Revenue	233,100.48		800.00			
b. Accounts Payable						
c. Accounts Receivable		7,387.13		1,863,688.15		77,160.26
14. Unused Grant Award Calculation (line 4 minus line 9)	279,359.48	12,827.87	800.00	1,403,738.85	0.00	104,759.74
15. If Carryover is allowed, enter line 14 amount here	279,359.48	0.00	800.00	1,403,738.85		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	387,872.81	7,387.13	36,963.73	4,475,015.15	0.00	1,003,406.26

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

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
<b>AWARD</b>	
1. Prior Year Carryover	214,904.02
2. a. Current Year Award	7,497,227.00
b. Other Adjustments	0.00
c. Adj. Curr Yr Award (sum lines 2a & 2b)	7,497,227.00
3. Required Matching Funds/Other 4. Total Available Award (sum lines 1, 2c, & 3)	36,963.72 7,749,094.74
<b>REVENUES</b>	
5. Unearned Revenue Deferred from Prior Year	207,826.02
6. Cash Received in Current Year	3,988,484.00
7. Contributed Matching Funds	36,963.72
8. Total Available (sum lines 5, 6, & 7)	4,233,273.74
<b>EXPENDITURES</b>	
9. Donor-Authorized Expenditures	5,947,608.80
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	5,947,608.80
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,714,335.06)
a. Unearned Revenue	233,900.48
b. Accounts Payable	0.00
c. Accounts Receivable	1,948,235.54
14. Unused Grant Award Calculation (line 4 minus line 9)	1,801,485.94
15. If Carryover is allowed, enter line 14 amount here	1,683,898.33
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,910,645.08

LOCAL PROGRAM NAME	LEA's	DOJ Tobacco Grant	State Water Resource	San Joaquin Valley Air Pollution	Fresno Regional Occupational Program	Discretionary	Fees
RESOURCE CODE	9010	9016	9018	9021	9023	9031	9034
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	ASP						
<b>AWARD</b>							
1. Prior Year Carryover		280,002.23				123,163.73	1,567.99
2. a. Current Year Award	386,665.72	364,000.00	1,875,536.75	25,000.00	43,970.83	20,303.55	13,096.44
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	386,665.72	364,000.00	1,875,536.75	25,000.00	43,970.83	20,303.55	13,096.44
3. Required Matching Funds/Other					499,010.99		
4. Total Available Award (sum lines 1, 2c, & 3)	386,665.72	644,002.23	1,875,536.75	25,000.00	542,981.82	143,467.28	14,664.43
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year						123,163.73	1,567.99
6. Cash Received in Current Year	208,954.53	0.00	0.00	25,000.00		9,570.55	12,351.44
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	208,954.53	0.00	0.00	25,000.00	499,010.99	132,734.28	13,919.43
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	314,049.29	30,947.50	14,128.95	25,000.00	542,981.82	22,892.03	13,096.44
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	314,049.29	30,947.50	14,128.95	25,000.00	542,981.82	22,892.03	13,096.44
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(105,094.76)	(30,947.50)	(14,128.95)	0.00	(43,970.83)	109,842.25	822.99
a. Unearned Revenue						120,575.25	1,567.99
b. Accounts Payable	105,094.76	30,947.50	14,128.95		43,970.83	10,733.00	745.00
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	72,616.43	613,054.73	1,861,407.80	0.00	0.00	120,575.25	1,567.99
15. If Carryover is allowed, enter line 14 amount here	0.00	613,054.73	1,861,407.80	0.00	0.00	120,575.25	1,567.99
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	314,049.29	30,947.50	14,128.95	25,000.00	43,970.83	22,892.03	13,096.44

Central Unified  
 Fresno County  
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	TOTAL
1. Prior Year Carryover	404,733.95
2. a. Current Year Award	2,728,573.29
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,728,573.29
3. Required Matching Funds/Other	499,010.99
4. Total Available Award (sum lines 1, 2c, & 3)	3,632,318.23
<b>REVENUES</b>	
5. Unearned Revenue Deferred from Prior Year	124,731.72
6. Cash Received in Current Year	255,876.52
7. Contributed Matching Funds	499,010.99
8. Total Available (sum lines 5, 6, & 7)	879,619.23
<b>EXPENDITURES</b>	
9. Donor-Authorized Expenditures	963,096.03
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	963,096.03
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(83,476.80)
a. Unearned Revenue	122,143.24
b. Accounts Payable	0.00
c. Accounts Receivable	205,620.04
14. Unused Grant Award Calculation (line 4 minus line 9)	2,669,222.20
15. If Carryover is allowed, enter line 14 amount here	2,596,605.77
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	464,085.04

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Medical Billing	CHILD DEVELOPMENT FUND 1200	Coronavirus response relief Supplemental	CAFETERIA FUND 1300	Federal Nutrition	COVID Cares Act Supplemental Meals Reimb	Child Care Food Program
	93,778		93,575		10.55	84,425	10.55
	5640		5058		5310	5316	5320
	8290		8290		8220	8220	8220
			Fund 1200		Fund 1300	Fund 1300	CCFP
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	100,176.96		0.00		1,463,657.30	0.00	256,209.85
2. a. Current Year Award	49,742.33		52,920.00		4,979,790.38	487,320.00	1,479.97
b. Other Adjustments	2,660.00						
c. Adj Curr Yr Award (sum lines 2a & 2b)	52,402.33	0.00	52,920.00	0.00	4,979,790.38	487,320.00	1,479.97
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	152,579.29	0.00	52,920.00	0.00	6,443,447.68	487,320.00	257,689.82
<b>REVENUES</b>							
5. Cash Received in Current Year	52,402.33		52,920.00		4,068,561.88	487,320.00	1,479.97
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	911,228.50	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	911,228.50	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	52,402.33	0.00	52,920.00	0.00	4,979,790.38	487,320.00	1,479.97
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	128,864.82		52,920.00		5,050,351.32	487,320.00	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	128,864.82	0.00	52,920.00	0.00	5,050,351.32	487,320.00	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	23,714.47	0.00	0.00	0.00	1,393,096.36	0.00	257,689.82

Central Unified  
 Fresno County  
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
<b>AWARD</b>	
1. Prior Year Restricted Ending Balance	1,820,044.11
2. a. Current Year Award	5,571,252.68
b. Other Adjustments	2,660.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,573,912.68
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	7,393,956.79
<b>REVENUES</b>	
5. Cash Received in Current Year	4,662,684.18
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	911,228.50
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	911,228.50
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	5,573,912.68
<b>EXPENDITURES</b>	
10. Donor-Authorized Expenditures	5,719,456.14
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	5,719,456.14
<b>RESTRICTED ENDING BALANCE</b>	
13. Current Year (line 4 minus line 10)	1,674,500.65

STATE PROGRAM NAME	Lottery Non Prop 20	CA Clean Energy Jobs Act	Lottery	Special Education	Mental Health One Time/NPS	Classified School Emp Professional Dev	State Learning Loss Mitigation
RESOURCE CODE	1100	6230	6300	6500	6546	7311	7420
REVENUE OBJECT	8560	8590	8560	8792	8590	89590	8590
LOCAL DESCRIPTION (if any)			Restricted				
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance		1,038,529.23	0.00			78,065.12	0.00
2. a. Current Year Award	2,617,655.57		1,125,838.26	6,475,065.00	569,889.00		1,373,503.00
b. Other Adjustments				(9,448.00)			
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,617,655.57	0.00	1,125,838.26	6,465,617.00	569,889.00	0.00	1,373,503.00
3. Required Matching Funds/Other (1,919,028.55)	(1,919,028.55)			7,074,129.96	274,974.58		
4. Total Available Award (sum lines 1, 2c, & 3)	698,627.02	1,038,529.23	1,125,838.26	13,539,746.96	844,863.58	78,065.12	1,373,503.00
<b>REVENUES</b>							
5. Cash Received in Current Year	2,110,287.17		593,337.06	4,005,816.00	120,073.00		1,373,503.00
6. Amounts Included in Line 5 for Prior Year Adjustments				(9,448.00)			
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	507,368.40	0.00	532,501.20	2,469,249.00	449,816.00	0.00	0.00
b. Noncurrent Accounts Receivable				9,448.00			
c. Current Accounts Receivable (line 7a minus line 7b)	507,368.40	0.00	532,501.20	2,459,801.00	449,816.00	0.00	0.00
8. Contributed Matching Funds				7,074,129.96	274,974.58		
9. Total Available (sum lines 5, 7c, & 8)	2,617,655.57	0.00	1,125,838.26	13,539,746.96	844,863.58	0.00	1,373,503.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	698,627.02	401,481.00	293,552.12	13,539,746.96	844,863.58	169.26	1,373,503.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	698,627.02	401,481.00	293,552.12	13,539,746.96	844,863.58	169.26	1,373,503.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	637,048.23	832,286.14	0.00	0.00	77,895.86	0.00

STATE PROGRAM NAME	Expanding Learning Opportunities	Expanding Learning Opportunities	Low Performing Students Block Grant	Ongoing & Major Maintenance	ADULT EDUCATION FUND 1100	CaiWorks ROCP/Adult Ed	Adult Education Block Grant
RESOURCE CODE	7425	7426	7510	815		6371	6391
REVENUE OBJECT	8590	8590	8590	8980		8590	8590
LOCAL DESCRIPTION (if any)	ELO	Paraprofessional		RRM			
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	0.00	0.00	620,128.69	796,012.13			4,779.82
2. a. Current Year Award	5,138,307.00	1,119,420.00		10.74		50,546.00	886,078.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,138,307.00	1,119,420.00	0.00	10.74	0.00	50,546.00	886,078.00
3. Required Matching Funds/Other				5,254,123.05			
4. Total Available Award (sum lines 1, 2c, & 3)	5,138,307.00	1,119,420.00	620,128.69	6,050,145.92	0.00	50,546.00	890,857.82
<b>REVENUES</b>							
5. Cash Received in Current Year	4,953,577.00	559,710.00		10.74		50,546.00	738,398.34
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	184,730.00	559,710.00	0.00	0.00	0.00	0.00	147,679.66
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	184,730.00	559,710.00	0.00	0.00	0.00	0.00	147,679.66
8. Contributed Matching Funds				5,254,123.05			
9. Total Available (sum lines 5, 7c, & 8)	5,138,307.00	1,119,420.00	0.00	5,254,133.79	0.00	50,546.00	886,078.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	131,774.26	0.00	620,128.69	5,644,799.76			719,820.70
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	131,774.26	0.00	620,128.69	5,644,799.76	0.00	0.00	719,820.70
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	5,006,532.74	1,119,420.00	0.00	405,346.16	0.00	50,546.00	171,037.12

REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	CHILD DEVELOPMENT FUND 1200	CAFETERIA FUND 1300	Center Based Reserve	State Child Nutrition	TOTAL
RESOURCE CODE			6130	5310	
REVENUE OBJECT			8990	8520	
LOCAL DESCRIPTION (if any)			Fund 1200	Fund 1300	
<b>AWARD</b>					
1. Prior Year Restricted Ending Balance			161,632.53		2,699,147.52
2. a. Current Year Award			5,116.47	422,177.51	19,783,595.81
b. Other Adjustments					(9,437.26)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	5,116.47	422,177.51	19,774,158.55
3. Required Matching Funds/Other					10,684,199.04
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00	166,749.00	422,177.51	33,157,505.11
<b>REVENUES</b>					
5. Cash Received in Current Year			5,116.47	346,106.70	14,856,481.48
6. Amounts Included in Line 5 for Prior Year Adjustments					(9,448.00)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	76,070.81	4,927,125.07
b. Noncurrent Accounts Receivable					9,448.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	76,070.81	4,917,677.07
8. Contributed Matching Funds					12,603,227.59
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	5,116.47	422,177.51	32,377,386.14
<b>EXPENDITURES</b>					
10. Donor-Authorized Expenditures			0.00	422,177.51	24,690,643.86
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	422,177.51	24,690,643.86
<b>RESTRICTED ENDING BALANCE</b>					
13. Current Year (line 4 minus line 10)	0.00	0.00	166,749.00	0.00	8,466,861.25

LOCAL PROGRAM NAME	MediCal Admi	Aquatics	GATE	California SUMS Initiative Grant	Lost Library Books	Text Books	Kaiser Filtered Water
RESOURCE CODE	200	9010	9012	9013	9014	9017	9024
REVENUE OBJECT	8699/8980	8699/8980	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance			6,112.08	4,241.07	26,097.44	12,462.70	13,104.47
2. a. Current Year Award	508,541.75				2,135.58	4,157.42	
b. Other Adjustments					0.00		
c. Adj Curr Yr Award (sum lines 2a & 2b)	508,541.75	0.00	0.00	0.00	2,135.58	4,157.42	0.00
3. Required Matching Funds/Other		175,446.86					
4. Total Available Award (sum lines 1, 2c, & 3)	508,541.75	175,446.86	6,112.08	4,241.07	28,233.02	16,620.12	13,104.47
<b>REVENUES</b>							
5. Cash Received in Current Year	508,541.75				2,135.58	4,157.42	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds		175,446.86					
9. Total Available (sum lines 5, 7c, & 8)	508,541.75	175,446.86	0.00	0.00	2,135.58	4,157.42	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	370,370.54	175,446.86	182.21	4,241.07	9,488.98	3,404.72	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	370,370.54	175,446.86	182.21	4,241.07	9,488.98	3,404.72	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	138,171.21	0.00	5,929.87	0.00	18,744.04	13,215.40	13,104.47

LOCAL PROGRAM NAME	Co Curricular Athletics	CUTA	Damage Loss	Kaiser Health Kids	Kaiser School Health Project	Surplus	Class Projects
RESOURCE CODE	9025	9027	9028	9030	9032	9033	9035
REVENUE OBJECT	8699	8980	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	26,402.32	5,730.69	46,557.67	533.24	4,839.50	46,589.13	
2. a. Current Year Award			155,633.19				45.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	155,633.19	0.00	0.00	0.00	45.00
3. Required Matching Funds/Other		4,560.00					39,875.21
4. Total Available Award (sum lines 1, 2c, & 3)	26,402.32	10,290.69	202,190.86	533.24	4,839.50	46,589.13	39,920.21
<b>REVENUES</b>							
5. Cash Received in Current Year			155,633.19				45.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds		4,560.00					39,920.21
9. Total Available (sum lines 5, 7c, & 8)	0.00	4,560.00	155,633.19	0.00	0.00	0.00	39,965.21
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	1,796.38		103,351.40				39,920.21
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,796.38	0.00	103,351.40	0.00	0.00	0.00	39,920.21
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	24,605.94	10,290.69	98,839.46	533.24	4,839.50	46,589.13	0.00

LOCAL PROGRAM NAME	Bottled Water	SCOE Census Grant	SCCCD Dual Enrollment	Technology Plan	ADULT EDUCATION FUND 1100	CLASS Fees	Donation Auto Body
RESOURCE CODE	9036	9037	9039	9041		9011	9012
REVENUE OBJECT	8980	8699	8699	8980		8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance							
2. a. Current Year Award		5,968.74	40,374.43			27,341.22	162,877.82
b. Other Adjustments			27,970.29			23,566.70	
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	27,970.29	0.00	0.00	23,566.70	0.00
3. Required Matching Funds/Other	7,662.99			735,250.53			
4. Total Available Award (sum lines 1, 2c, & 3)	7,662.99	5,968.74	68,344.72	735,250.53	0.00	50,907.92	162,877.82
<b>REVENUES</b>							
5. Cash Received in Current Year			27,970.29			23,566.70	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	7,662.99			735,250.53			
9. Total Available (sum lines 5, 7c, & 8)	7,662.99	0.00	27,970.29	735,250.53	0.00	23,566.70	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	7,662.99	3,841.89	7,530.30	735,250.53		1,980.11	1,416.93
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	7,662.99	3,841.89	7,530.30	735,250.53	0.00	1,980.11	1,416.93
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	2,126.85	60,814.42	0.00	0.00	48,927.81	161,460.89

2020-21 Unaudited Actuals  
LOCAL AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Book Deposit Refunds	CHILD DEVELOPMENT FUND 1200	CAFETERIA FUND 1300	QRIS	Catering	TOTAL
RESOURCE CODE	9014			9010	9010	
REVENUE OBJECT	8699			8699	8699	
LOCAL DESCRIPTION (if any)						
<b>AWARD</b>						
1. Prior Year Restricted Ending Balance	7,246.30			156,344.72	517,441.47	1,110,265.01
2. a. Current Year Award				37,750.00	581.45	760,381.38
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	37,750.00	581.45	760,381.38
3. Required Matching Funds/Other						962,795.59
4. Total Available Award (sum lines 1, 2c, & 3)	7,246.30	0.00	0.00	194,094.72	518,022.92	2,833,441.98
<b>REVENUES</b>						
5. Cash Received in Current Year				37,750.00	581.45	760,381.38
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds						962,840.59
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	37,750.00	581.45	1,723,221.97
<b>EXPENDITURES</b>						
10. Donor-Authorized Expenditures				20,097.13	2,162.92	1,488,145.17
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	20,097.13	2,162.92	1,488,145.17
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (line 4 minus line 10)	7,246.30	0.00	0.00	173,997.59	515,860.00	1,345,296.81

# **Government-Wide Reports**

Unaudited Actuals  
2020-21 Unaudited Actuals  
Schedule of Capital Assets

10 73965 0000000  
Form ASSET

Central Unified  
Fresno County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	18,816,534.38		18,816,534.38			18,816,534.38
Work in Progress	113,829,582.37		113,829,582.37	44,158,924.00	39,593,276.00	118,395,230.37
Total capital assets not being depreciated	132,646,116.75	0.00	132,646,116.75	44,158,924.00	39,593,276.00	137,211,764.75
Capital assets being depreciated:						
Land Improvements	44,666,620.27		44,666,620.27	183,200.00		44,849,820.27
Buildings	227,821,830.57		227,821,830.57	39,201,114.00	943.00	267,022,001.57
Equipment	41,760,444.04		41,760,444.04	3,756,033.00	502,754.00	45,013,723.04
Total capital assets being depreciated	314,248,894.88	0.00	314,248,894.88	43,140,347.00	503,697.00	356,885,544.88
Accumulated Depreciation for:						
Land Improvements	(13,181,423.26)		(13,181,423.26)	(1,536,659.00)		(14,718,082.26)
Buildings	(92,969,805.39)		(92,969,805.39)	(6,804,386.00)	(943.00)	(99,773,248.39)
Equipment	(22,448,584.60)		(22,448,584.60)	(3,854,278.00)	(470,428.00)	(25,832,434.60)
Total accumulated depreciation	(128,599,813.25)	0.00	(128,599,813.25)	(12,195,323.00)	(471,371.00)	(140,323,765.25)
Total capital assets being depreciated, net	185,649,081.63	0.00	185,649,081.63	30,945,024.00	32,326.00	216,561,779.63
Governmental activity capital assets, net	318,295,198.38	0.00	318,295,198.38	75,103,948.00	39,625,602.00	353,773,544.38
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated			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
Total capital assets being depreciated, net			0.00			0.00
Business-type activity capital assets, net			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
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	157,617,590.00		157,617,590.00	25,250,875.00	4,895,000.00	177,973,465.00	4,115,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	30,947,549.00	1.00	30,947,550.00		1,867,100.00	29,080,450.00	1,912,162.00
Capital Leases Payable	14,826,839.00	1.00	14,826,840.00		1,508,773.00	13,318,067.00	1,517,997.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	10,591,948.00	4,301,302.00	14,893,250.00		1,245,512.00	13,647,738.00	1,287,023.00
Net Pension Liability	169,916,000.00		169,916,000.00	17,762,000.00		187,678,000.00	
Total/Net OPEB Liability	36,787,672.00		36,787,672.00	1,043,568.00		37,831,240.00	
Compensated Absences Payable	822,273.00		822,273.00	25,434.00	98,442.00	749,265.00	
Governmental activities long-term liabilities	421,509,871.00	4,301,304.00	425,811,175.00	44,081,877.00	9,614,827.00	460,278,225.00	8,832,182.00
<b>Business-Type Activities:</b>							
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	625,000.00		625,000.00	42,000.00		667,000.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	625,000.00	0.00	625,000.00	42,000.00	0.00	667,000.00	0.00

**Beginning Balances**

To record beginning balances of capital assets, long-term liabilities, deferred outflows of resources, and deferred inflows of resources relating to governmental activities, but not reported in governmental funds.

Object	Debit	Credit	Account Description
9330			Prepaid Expense
9410	18,816,534		Land
9420	44,666,621		Land Improvements
9425		13,181,423	Accumulated Depreciation - Land Improvements
9430	227,821,830		Buildings
9435		92,969,806	Accumulated Depreciation - Buildings
9440	41,760,444		Equipment
9445		22,448,584	Accumulated Depreciation - Equipment
9450	113,829,582		Work In Progress
9490	46,551,262		Deferred Outflows of Resources - pensions only
9490	4,886,977		Deferred Outflows of Resources - OPEB only
9490	5,706,075		Deferred Outflows of Resources - other
9661		157,617,590	General Obligation Bonds Payable
9662			State School Building Loan Payable
9663		169,916,000	Net Pension Liability (Asset)
9664		36,787,672	Total/Net OPEB Liability
9665		822,273	Compensated Absences Payable
9666		30,947,550	COPs Payable
9667		14,826,840	Capital Leases Payable
9668			Lease Revenue Bonds Payable
9669		14,893,250	Other General Long-Term Debt
9690		8,816,720	Deferred Inflows of Resources - pensions only
9690		4,986,981	Deferred Inflows of Resources - OPEB only
9690			Deferred Inflows of Resources - other
979Z	64,175,364	-	Fund Balance/Net Position
<b>Total</b>	<b>568,214,689</b>	<b>568,214,689</b>	

**Entry CE001 Capital Outlay Expenditures**

To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
[see extract]	1000	464,817	-	464,817	-	-	-	464,817	Instruction
[see extract]	2100	0	-	-	-	-	-	-	Instructional Supervision and Administration
[see extract]	2420	3,604	-	3,604	-	-	-	3,604	Instructional Library, Media and Technology
[see extract]	2700	23,901	-	23,901	-	-	-	23,901	School Site Administration
[see extract]	3600	469,572	-	469,572	-	-	-	469,572	Home-to-School Transportation
[see extract]	3700	86,927	-	86,927	-	-	-	86,927	Food Services
[see extract]	3900	0	-	-	-	-	-	-	All Other Pupil Services
[see extract]	4000	70,561	-	70,561	-	-	-	70,561	Ancillary Services
[see extract]	5000	0	-	-	-	-	-	-	Community Services
[see extract]	6000	0	-	-	-	-	-	-	Enterprise Activities
[see extract]	7200	66,511	-	66,511	-	-	-	66,511	All Other General Administration
[see extract]	7700	0	-	-	-	-	-	-	Centralized Data Processing
[see extract]	8100	698,866	-	698,866	-	-	-	698,866	Plant Services
[see extract]	8500	45,821,236	-	45,821,236	-	-	-	45,821,236	Facilities Acquisition and Construction
9410			4,749	-	-	-	-	-	Land
9420			307,166	-	-	-	-	-	Land Improvements
9430			45,008,029	-	-	-	-	-	Buildings
9440			2,386,051	-	-	-	-	-	Equipment
9450			-	-	44,158,924	-	-	-	Work In Progress
TOTALS			47,705,995	47,705,995	44,158,924	44,158,924	47,705,995	47,705,995	

**Entry CE002 Debt Service Expenditures**

To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7432	9100	0	-	-	-	-	-	-	Debt Service, State School Building Repayment
7433	9100	4,895,000	-	4,895,000	-	-	-	4,895,000	Debt Service, Bond Redemptions
7435	9100	0	-	-	-	-	-	-	Debt Service, Repayment of State School Building Aid Funds - Proceeds From Bonds
7436	9100	0	-	-	-	-	-	-	Debt Service, Payments to Original District for Acquisition of Property
7439	9100	3,375,873	-	3,375,873	-	-	-	3,375,873	Debt Service, Other Debt Service - Principal
9661			4,895,000	-	-	-	-	-	General Obligation Bonds Payable
9662			-	-	-	-	-	-	State School Building Loan Payable
9666			-	-	1,867,100	-	-	-	COPS Payable
9667			-	-	1,508,773	-	-	-	Capital Leases Payable
9668			-	-	-	-	-	-	Lease Revenue Bonds Payable
9669			3,375,873	-	-	-	-	-	Other General Long-Term Debt
TOTALS			8,270,873	8,270,873	3,375,873	3,375,873	8,270,873	8,270,873	

**Entry CE003 Debt Issuance**

To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account description
			Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100	0	-	-	-	-	-	-	Debt Service, Insurance
5450	9100	0	-	-	-	-	-	-	Debt Service, Other Insurance
7699	9100	95,990	-	95,990	-	-	-	95,990	Debt Service, Other Financing Uses
8931	0	0	-	-	-	-	-	-	Emergency Apportionments
8951	23,997,469	23,997,469	23,997,469	-	-	-	-	-	Proceeds from Sale of Bonds
8961	0	0	-	-	-	-	-	-	County School Building Aid
8971	0	0	-	-	-	-	-	-	Proceeds from Certificates of Participation
8972	0	0	-	-	-	-	-	-	Proceeds from Capital Leases
8973	0	0	-	-	-	-	-	-	Proceeds from Lease Revenue Bonds
8979	2,132,759	2,132,759	2,132,759	-	-	2,036,769	95,990	-	All Other Financing Sources
9330			-	-	-	-	-	-	Prepaid Expense
9490			-	-	-	-	-	-	Deferred Outflows of Resources
9661			-	23,997,469	-	-	-	23,997,469	General Obligation Bonds Payable
9662			-	-	-	-	-	-	State School Building Loan Payable
9666			-	-	-	-	-	-	COPS Payable
9667			-	-	-	-	-	-	Capital Leases Payable
9668			-	-	-	-	-	-	Lease Revenue Bonds Payable
9669			-	2,036,769	-	-	-	-	Other General Long-Term Debt
9690			-	-	-	-	-	-	Deferred Inflows of Resources
TOTALS			26,130,228	26,130,228	2,036,769	2,036,769	24,093,459	24,093,459	

**Entry CE004 Donated and Contributed Capital Assets**

To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8699	(0000-1999)		-	-	-	-	-	-	Local Revenues (General Revenues)
8698	(2000-9999)		-	-	-	-	-	-	Local Revenues (Program Revenues)
9410			-	-	-	-	-	-	Land
9420			-	-	-	-	-	-	Land Improvements
9430			-	-	-	-	-	-	Buildings
9440			-	-	-	-	-	-	Equipment
9450			-	-	-	-	-	-	Work In Progress
TOTALS			0	0	0	0	0	0	

**Entry CE005 Disposal of Capital Assets**

To report sales and disposals of capital assets and any resulting gain or loss.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5800	7200			32,326	-	32,326	-	-	General Administration, Other Operating Expenditures
8631	(0000-1999)	0							Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)	0							Sale of Equipment and Supplies (Program Revenues)
8953		0							Proceeds from Disposal of Capital Assets
9410									Land
9420									Land Improvements
9425									Accumulated Depreciation - Land Improvements
9430					943	943			Buildings
9435							943		Accumulated Depreciation - Buildings
9440					502,754	502,754			Equipment
9445					470,428	470,428			Accumulated Depreciation - Equipment
9450									Work in Progress
TOTALS				503,697	503,697	503,697	503,697		

**Entry CE006 Earned But Unavailable Revenues**

To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)								Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)								Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)								All Other State Revenue (General Revenues)
8590	(2000-9999)								All Other State Revenue (Program Revenues)
8660	(0000-1999)								Interest (General Revenues)
8699	(0000-1999)								Local Revenues (General Revenues)
8699	(2000-9999)								Local Revenues (Program Revenues)
8953									Proceeds from Disposal of Capital Assets
9690									Deferred Inflows of Resources
TOTALS				0	0	0	0	0	

**Entry CE007 Elimination of Revenues Relating to Prior Periods**

To eliminate certain revenues and unavailable revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)									Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)									Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)									All Other State Revenue (General Revenues)
8590	(2000-9999)									All Other State Revenue (Program Revenues)
8660	(0000-1999)									Interest (General Revenues)
8699	(0000-1999)									Local Revenues (General Revenues)
8699	(2000-9999)									Local Revenues (Program Revenues)
8953										Proceeds from Disposal of Capital Assets
9690										Deferred Inflows of Resources
979Z										Fund Balance/Net Position
TOTALS				0	0	0	0	0	0	

**Entry CE008 Liability for Unmatured Interest on Long-Term Debt**

In governmental funds, unamatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unamatured interest on long-term debt is recognized when it is incurred.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
7434	9100					2,700,845		2,700,845		Debt Service, Bond Interest and Other Service Charges
7438	9100									Debt Service, Debt Service - Interest
9500							2,700,845		2,700,845	Accounts Payable
9661										General Obligation Bonds Payable
TOTALS				2,700,845	2,700,845	2,700,845	2,700,845	2,700,845	2,700,845	

**Entry CE009 Liability for Compensated Absences**

To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000			52,113			52,113		Instruction
n/a	2100			359			359		Instructional Supervision and Administration
n/a	2420			650			650		Instructional Library, Media and Technology
n/a	2700			3,112			3,112		School Site Administration
n/a	3600			7,531			7,531		Home-to-School Transportation
n/a	3700				470		470		Food Services
n/a	3900				7,654		7,654		All Other Pupil Services
n/a	4000				5,200		5,200		Ancillary Services
n/a	5000					1,618	1,618		Community Services
n/a	6000					3,878	3,878		Enterprise Activities
n/a	7200					14,924	14,924		All Other General Administration
n/a	7700				12,110		12,110		Centralized Data Processing
n/a	8100						14,257		Plant Services
9665					73,008		73,008		Compensated Absences Payable
TOTALS				98,442	98,442	98,442	98,442		

**Entry CE010 Expenditures Relating to Prior Periods**

To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000								Instruction
n/a	2100								Instructional Supervision and Administration
n/a	2420								Instructional Library, Media and Technology
n/a	2700								School Site Administration
n/a	3600								Home-to-School Transportation
n/a	3700								Food Services
n/a	3900								All Other Pupil Services
n/a	4000								Ancillary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200								All Other General Administration
n/a	7700								Centralized Data Processing
n/a	8100								Plant Services
7434	9100				2,542,032			2,542,032	Debt Service, Bond Interest and Other Charges
7438	9100								Debt Service, Debt Service - Interest
8XXX	[ranges per Fund Consolidation]								General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]								General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]								General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]								Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]								Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]								Program Revenues: Capital Grants and Contributions
9669					2,542,032			2,542,032	Other General Long-Term Debt
979Z									Fund Balance/Net Position
TOTALS					2,542,032	2,542,032		2,542,032	

**Entry CE011 Adjustments to Work in Progress**

To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
9410	7200								All Other General Administration
9420					91,007				Land
9430					37,128,106				Land Improvements
9440					2,374,163				Buildings
9450						39,593,276		39,593,276	Equipment
									Work in Progress
TOTALS					39,593,276	39,593,276		39,593,276	

**Entry CE012 Depreciation**

To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
6900	1000					9,236,177		9,236,177		Instruction
6900	2100									Instructional Supervision and Administration
6900	2420									Instructional Library, Media and Technology
6900	2700					1,597		1,597		School Site Administration
6900	3600					1,183,410		1,183,410		Home-to-School Transportation
6900	3700					109,794		109,794		Food Services
6900	3900									All Other Pupil Services
6900	4000					268		268		Ancillary Services
6900	5000					15,208		15,208		Community Services
6900	6000									Enterprise Activities
6900	7200					149,698		149,698		All Other General Administration
6900	7700					658,084		658,084		Centralized Data Processing
6900	8100					841,087		841,087		Plant Services
6900	0000									Depreciation (Unallocated)
9425							1,536,659		1,536,659	Accumulated Depreciation - Land Improvements
9435							6,804,386		6,804,386	Accumulated Depreciation - Buildings
9445							3,854,278		3,854,278	Accumulated Depreciation - Equipment
TOTALS						12,195,323	12,195,323	12,195,323	12,195,323	

**Entry CE013 Amortization**

To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100									Debt Service, Insurance
7434	9100					1,253,406	1,245,512	7,894		Debt Service, Bond Interest and Other Service Charges
7438	9100					527,796		527,796		Debt Service, Debt Service - Interest
9330										Prepaid Expense
9490							527,796		527,796	Deferred Outflows of Resources
9661							1,253,406		1,253,406	General Obligation Bonds Payable
9662										State School Building Loan Payable
9666										COPS Payable
9667										Capital Leases Payable
9668										Lease Revenue Bonds Payable
9669						1,245,512		1,245,512		Other General Long-Term Debt
9690										Deferred Inflows of Resources
TOTALS						3,026,714	3,026,714	1,781,202	1,781,202	

**Entry CE014 Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds**

To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
9110		9,929,841	-	9,929,841	-	-	-	9,929,841	-	Cash in County Treasury
9111		165,497	-	165,497	-	-	-	165,497	-	Fair Value Adjustment to Cash in County Treasury
9120		1,626,633	-	1,626,633	-	-	-	1,626,633	-	Cash in Banks
9130		0	-	-	-	-	-	-	-	Revolving Cash Account
9135		0	-	-	-	-	-	-	-	Cash with a Fiscal Agent/Trustee
9140		0	-	-	-	-	-	-	-	Cash Collections Awaiting Deposit
9150		0	-	-	-	-	-	-	-	Investments
9200		49,848	-	49,848	-	-	-	49,848	-	Accounts Receivable
9310		0	-	-	-	-	-	-	-	Due from Other Funds
9320		0	-	-	-	-	-	-	-	Stores
9330		0	-	-	-	-	-	-	-	Prepaid Expenditures (Expenses)
9340		0	-	-	-	-	-	-	-	Other Current Assets
9410		0	-	-	-	-	-	-	-	Land
9420		0	-	-	-	-	-	-	-	Land Improvements
9425		0	-	-	-	-	-	-	-	Accumulated Depreciation-Land Improvements
9430		0	-	-	-	-	-	-	-	Buildings
9435		0	-	-	-	-	-	-	-	Accumulated Depreciation-Buildings
9440		0	-	-	-	-	-	-	-	Equipment
9445		0	-	-	-	-	-	-	-	Accumulated Depreciation-Equipment
9450		0	-	-	-	-	-	-	-	Work in Progress
9490		0	-	-	-	-	-	-	-	Deferred Outflows of Resources - pensions only
9490		0	-	-	-	-	-	-	-	Deferred Outflows of Resources - OPEB only
9490		0	-	-	-	-	-	-	-	Deferred Outflows of Resources - other
9500		2,716,563	-	-	2,716,563	-	-	-	2,716,563	Accounts Payable
9610		0	-	-	-	-	-	-	-	Due to Other Funds
9650		0	-	-	-	-	-	-	-	Unearned Revenue
9663		0	-	-	-	-	-	-	-	Net Pension Liability (Asset)
9664		0	-	-	-	-	-	-	-	Total/Net OPEB Liability
9665		0	-	-	-	-	-	-	-	Compensated Absences Payable
9666		0	-	-	-	-	-	-	-	COPs Payable
9667		0	-	-	-	-	-	-	-	Capital Leases Payable
9668		0	-	-	-	-	-	-	-	Lease Revenue Bonds Payable
9669		0	-	-	-	-	-	-	-	Other General Long-Term Debt
9690		0	-	-	-	-	-	-	-	Deferred Inflows of Resources - pensions only
9690		0	-	-	-	-	-	-	-	Deferred Inflows of Resources - OPEB only
9690		0	-	-	-	-	-	-	-	Deferred Inflows of Resources - other
979Z		-	-	-	9,055,256	-	-	-	9,055,256	Fund Balance/Net Position
TOTALS				11,771,819	11,771,819	0	0	11,771,819	11,771,819	

**Entry CE015 Elimination of Internal Service Funds Profit or Loss Generated Within the LEA**

To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000								Instruction
n/a	2100								Instructional Supervision and Administration
n/a	2420								Instructional Library, Media and Technology
n/a	2700								School Site Administration
n/a	3600								Home-to-School Transportation
n/a	3700								Food Services
n/a	3900								All Other Pupil Services
n/a	4000				23,986,073				Ancillary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200								All Other General Administration
n/a	7700								Centralized Data Processing
n/a	8100								Plant Services
n/a	9101								Debt Service - Principal
n/a	9102								Debt Service - Interest
n/a	9103								Debt Service - Issuance Costs and Discounts
979Z						23,986,073			Fund Balance/Net Position
TOTALS					23,986,073	23,986,073	23,986,073	23,986,073	

**Entry CE016 Incorporation of Internal Service Fund External Activities and Interfund Transfers**

To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit			
n/a	6000									Enterprise Activities
n/a	9200									Transfers Between Agencies
7619	9300		0							Interfund Transfers, Other Authorized Transfers Out
8631	(0000-1999)									Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)									Sale of Equipment and Supplies (Program Revenues)
8639	(0000-1999)									All Other Sales (General Revenues)
8639	(2000-9999)									All Other Sales (Program Revenues)
8660	(0000-1999)					93,202			93,202	Interest (General Revenues)
8660	(2000-9999)									Interest (Program Revenues)
8662	(0000-1999)					2,171			2,171	Net Increase (Decrease) in the Fair Value of Investments (General Revenues)
8662	(2000-9999)									Net Increase (Decrease) in the Fair Value of Investments (Program Revenues)
8689	(0000-1999)									Fees and Contracts (General Revenues)
8689	(2000-9999)									Fees and Contracts (Program Revenues)
8699	(0000-1999)					28,827,878			28,827,878	Other Local Revenue (General Revenues)
8699	(2000-9999)									Other Local Revenue (Program Revenues)
8799	(0000-1999)									Other Transfers In from All Others (General Revenues)
8919	(2000-9999)		0							Other Transfers In from All Others (Program Revenues)
8965										Interfund Transfers, Other Authorized Transfers In
979Z						28,923,251			28,923,251	Transfers From Funds of Lapsed/Reorganized Districts
										Fund Balance/Net Position
TOTALS						28,923,251	28,923,251	28,923,251	28,923,251	

**Entry CE017 Reclassification of Interfund Transfers Involving Fiduciary Funds**

To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.  
**Note: Entry CE017 must be completed and saved before preparing Entry CE019.**

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
<b>Governmental Funds (Funds 01-60)</b>									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	68,929	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)		-	-			-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)		-	-			-	-	Other Transfers In from All Others (Program Revenues)
8919		592	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
<b>Proprietary Funds:</b>									
<b>Enterprise Funds (Funds 61-65)</b>									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		68,337					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
<b>Proprietary Funds:</b>									
<b>Internal Service Funds (Funds 66-70)</b>									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
<b>Fiduciary Funds (Funds 71-95)</b>									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799			-	-			-	-	Other Transfers In from All Others
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
<b>TOTALS</b>			0	0	0	0	0	0	

**Entry CE018 Reclassification of Interfund Balances Involving Fiduciary Funds**

To reclassify interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.  
**Note: Entry CE018 must be completed and saved before preparing Entry CE020.**

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
<b>Governmental Funds (Funds 01-60)</b>									
9200			-	-			-	-	Accounts Receivable
9310		567,495	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		1,167,274	-	-			-	-	Due to Other Funds
<b>Proprietary Funds:</b>									
<b>Enterprise Funds (Funds 61-65)</b>									
9200							-	-	Accounts Receivable
9310		599,779					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		0					-	-	Due to Other Funds
<b>Proprietary Funds:</b>									
<b>Internal Service Funds (Funds 66-70)</b>									
9200							-	-	Accounts Receivable
9310		0					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		0					-	-	Due to Other Funds
<b>Fiduciary Funds (Funds 71-95)</b>									
9200							-	-	Accounts Receivable
9310		0					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		0					-	-	Due to Other Funds
<b>TOTALS</b>			0	0	0	0	0	0	0

**Entry CE019 Elimination of Internal Transfers**

To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.  
Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data, net of CE017	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
<b>Governmental Funds (Funds 01-60)</b>									
7611	9300	145,725	-	145,725	-	-	-	145,725	Interfund Transfers, From General Fund to Child Development Fund
7612	9300	0	-	-	-	-	-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
7613	9300	0	-	-	-	-	-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund
7614	9300	0	-	-	-	-	-	-	Interfund Transfers, From Bond Interest and Redemption Fund to the General Fund
7615	9300	0	-	-	-	-	-	-	Interfund Transfers, From General, Special Reserve, and Building Funds to Deferred Maintenance Fund
7616	9300	0	-	-	-	-	-	-	Interfund Transfers, From General Fund to Cafeteria Fund
7619	9300	68,929	-	592	-	-	592	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8911		145,725	145,725	-	-	-	-	-	Interfund Transfers, To Child Development Fund from General Fund
8912		0	-	-	-	-	-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
8913		0	-	-	-	-	-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds
8914		0	-	-	-	-	-	-	Interfund Transfers, To General Fund From Bond Interest and Redemption Fund and Building Funds
8915		0	-	-	-	-	-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8916		0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
8919		592	592	-	-	-	592	-	Interfund Transfers, Other Authorized Interfund Transfers In
<b>Proprietary Funds:</b>									
<b>Enterprise Funds (Funds 61-65)</b>									
7619	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8916		0	-	-	-	-	-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		68,337	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
<b>Internal Service Funds (Funds 66-70)</b>									
7619	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
<b>Fiduciary Funds (Funds 71-95)</b>									
7619	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS		0	146,317	146,317	0	0	146,317	146,317	

**Entry CE020 Elimination of Internal Balances**

To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.  
**Note: Entry CE018 must be completed and saved before preparing Entry CE020.**

Object	Function (Resource)	Extracted Data, net of CE018	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
9310	Governmental Funds (Funds 01-60)	567,495	-	567,495	-	-	-	567,495	Due From Other Funds
9610		1,167,274	567,495	-	-	-	567,495	-	Due To Other Funds
9310	Proprietary Funds: Enterprise Funds (Funds 61-65)	599,779	-	-	-	-	-	-	Due From Other Funds
9610		0	-	-	-	-	-	-	Due To Other Funds
9310	Proprietary Funds: Internal Service Funds (Funds 66-70)	0	-	-	-	-	-	-	Due From Other Funds
9610		0	-	-	-	-	-	-	Due To Other Funds
9310	Fiduciary Funds (Funds 71-95)	0	-	-	-	-	-	-	Due From Other Funds
9610		0	-	-	-	-	-	-	Due To Other Funds
TOTALS			567,495	567,495	0	0	567,495	567,495	

**Entry CE021 Total/Net Other Postemployment Benefits (OPEB) Liability and OPEB Expense**

To adjust for the LEA's liabilities in total/net OPEB liability; and to recognize OPEB expense, deferred inflows of resources relating to OPEB, and deferred outflows of resources relating to OPEB.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000		617,430	81,594	535,836	-	-	-	Instruction
n/a	2100		27,378	3,618	23,760	-	-	-	Instructional Supervision and Administration
n/a	2420		20,137	2,661	17,476	-	-	-	Instructional Library, Media and Technology
n/a	2700		72,518	9,584	62,934	-	-	-	School Site Administration
n/a	3600		45,315	5,989	39,326	-	-	-	Home-to-School Transportation
n/a	3700		20,885	2,760	18,125	-	-	-	Food Services
n/a	3900		95,925	12,677	83,248	-	-	-	All Other Pupil Services
n/a	4000		1,609	213	1,396	-	-	-	Ancillary Services
n/a	5000		1,609	213	1,396	-	-	-	Community Services
n/a	6000		4,002	529	3,473	-	-	-	Enterprise Activities
n/a	7200		34,294	4,532	29,762	-	-	-	All Other General Administration
n/a	7700		6,386	844	5,542	-	-	-	Centralized Data Processing
n/a	8100		96,080	12,697	83,383	-	-	-	Plant Services
9490				293,489		293,489			Deferred Outflows of Resources - OPEB only
9664				1,043,568			1,043,568		Total/Net OPEB Liability
9690			431,400			431,400			Deferred Inflows of Resources - OPEB only
TOTALS			1,474,968	1,474,968	1,337,057	1,337,057			

**Entry CE022 Other Liabilities Not Normally Liquidated with Current Financial Resources**

To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000								Instruction
n/a	2100								Instructional Supervision and Administration
n/a	2420								Instructional Library, Media and Technology
n/a	2700								School Site Administration
n/a	3600								Home-to-School Transportation
n/a	3700								Food Services
n/a	3900								All Other Pupil Services
n/a	4000								Ancillary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200								All Other General Administration
n/a	7700								Centralized Data Processing
n/a	8100								Plant Services
8XXX	[ranges per Fund Consolidation]								General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]								General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]								General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]								Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]								Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]								Program Revenues: Capital Grants and Contributions
9689									Other General Long-Term Debt
TOTALS					0	0	0	0	0

**Entry CE023 Employer's Net Pension Liability and Pension Expense**

To adjust for the LEA's share of the change in net pension liabilities; and to recognize pension expense, deferred outflows of resources relating to pensions, and deferred inflows of resources relating to pensions.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000					5,644,082		5,644,082		Instruction
n/a	2100					441,136		441,136		Instructional Supervision and Administration
n/a	2420					200,514		200,514		Instructional Library, Media and Technology
n/a	2700					920,218		920,218		School Site Administration
n/a	3600					511,554		511,554		Home-to-School Transportation
n/a	3700					375,483		375,483		Food Services
n/a	3900					1,096,869		1,096,869		All Other Pupil Services
n/a	4000					29,926		29,926		Ancillary Services
n/a	5000					57,982		57,982		Community Services
n/a	6000					544,469		544,469		Enterprise Activities
n/a	7200					112,692		112,692		All Other General Administration
n/a	7700					1,240,075		1,240,075		Centralized Data Processing
n/a	8100									Plant Services
9490						3,791,000	2,022,000	1,769,000	17,762,000	Deferred Outflows of Resources - pensions only
9663							17,762,000			Net Pension Liability (Asset)
9690						4,818,000		4,818,000		Deferred Inflows of Resources - pensions only
TOTALS						19,784,000	19,784,000	17,762,000	17,762,000	

**Entry CE024 Employer Pension Contributions Made Subsequent to Measurement Date**

To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
3100-3299	1000	9,963,007		9,963,007		713,175	20,533		9,270,365	Instruction
3100-3299	2100	759,488		759,488		52,239	2,317		709,566	Instructional Supervision and Administration
3100-3299	2420	253,823		253,823		7,003	4,455		251,275	Instructional Library, Media and Technology
3100-3299	2700	1,269,689		1,269,689		50,725	16,668		1,235,632	School Site Administration
3100-3299	3600	552,647		552,647			14,986		567,643	Home-to-School Transportation
3100-3299	3700	405,808		405,808			11,007		416,815	Food Services
3100-3299	3900	1,809,762		1,809,762		115,266	8,732		1,703,228	All Other Pupil Services
3100-3299	4000	132,823		132,823			877		133,700	Ancillary Services
3100-3299	5000	32,454		32,454			1,700		34,154	Community Services
3100-3299	6000	62,678		62,678		7,949	14,354		69,083	Enterprise Activities
3100-3299	7200	697,242		697,242			3,303		700,545	All Other General Administration
3100-3299	7700	121,878		121,878			36,352		158,230	Centralized Data Processing
3100-3299	8100	1,339,604		1,339,604					1,339,604	Plant Services
9490				17,400,903		135,294	946,357	16,589,840		Deferred Outflows of Resources - pensions only
TOTALS		17,400,903		17,400,903		1,081,651	1,081,651	16,589,840	16,589,840	

**Entry CE025 State's Share of Pension Expense - Special Funding Situation**

To record pension expense for the portion of the State's proportionate share of collective pension expense that is associated with the LEA, net of the State's on-behalf contribution already recognized in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000				1,086,691		1,086,691		Instruction
n/a	2100				79,598		79,598		Instructional Supervision and Administration
n/a	2420				10,671		10,671		Instructional Library, Media and Technology
n/a	2700				77,291		77,291		School Site Administration
n/a	3600				-		-		Home-to-School Transportation
n/a	3700				-		-		Food Services
n/a	3900				175,636		175,636		All Other Pupil Services
n/a	4000				-		-		Ancillary Services
n/a	5000				-		-		Community Services
n/a	6000				12,113		12,113		Enterprise Activities
n/a	7200				-		-		All Other General Administration
n/a	7700				-		-		Centralized Data Processing
n/a	8100				-		-		Plant Services
8590	(2000-9999)					1,442,000		1,442,000	All Other State Revenue (Program Revenues)
<b>TOTALS</b>					1,442,000	1,442,000	1,442,000	1,442,000	

**Entry CE026 Employer OPEB Expenditures Made Subsequent to Measurement Date**

To adjust for employer OPEB expenditures made by the LEA subsequent to the OPEB plan measurement date.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
3700-3799	1000	0	-	-	-	-	-	-	Instruction
3700-3799	2100	0	-	-	-	-	-	-	Instructional Supervision and Administration
3700-3799	2420	0	-	-	-	-	-	-	Instructional Library, Media and Technology
3700-3799	2700	0	-	-	-	-	-	-	School Site Administration
3700-3799	3600	0	-	-	-	-	-	-	Home-to-School Transportation
3700-3799	3700	0	-	-	-	-	-	-	Food Services
3700-3799	3900	0	-	-	-	-	-	-	All Other Pupil Services
3700-3799	4000	0	-	-	-	-	-	-	Ancillary Services
3700-3799	5000	0	-	-	-	-	-	-	Community Services
3700-3799	6000	0	-	-	-	-	-	-	Enterprise Activities
3700-3799	7200	1,454,086	-	1,454,086	1,454,086	-	-	-	All Other General Administration
3700-3799	7700	0	-	-	-	-	-	-	Centralized Data Processing
3700-3799	8100	0	-	-	-	-	-	-	Plant Services
9490			1,454,086	-	-	1,454,086	-	-	Deferred Outflows of Resources - OPEB only
TOTALS		1,454,086	1,454,086	1,454,086	1,454,086	1,454,086	-	-	

**By Function**

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>Value</u>
01	0000	0	1110	1000	6400	193,096.74
01	3010	0	1110	1000	6400	167,390.62
01	3212	0	1110	1000	6400	18,350.35
01	6387	0	3800	1000	6400	60,497.72
01	9010	0	1110	1000	6400	25,481.17
Total, Instruction (Functions 1000-1999)						464,816.60
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						0.00
01	0000	0	1110	2420	6300	3,603.69
Total, Instructional Library, Media, and Technology (Function 2420)						3,603.69
01	0000	0	1110	2700	6400	23,900.53
Total, School Site Administration (Function 2700)						23,900.53
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						0.00
01	0000	0	0000	3600	6400	196,515.47
01	3220	0	0000	3600	6400	273,056.84
Total, Home-to-School Transportation (Function 3600)						469,572.31
13	5314	0	0000	3700	6400	86,927.24
Total, Food Services (Function 3700)						86,927.24
01	0000	0	1110	4100	6400	65,139.65
01	0000	0	1110	4200	6400	5,421.15
Total, Ancillary Services (Functions 4000-4999)						70,560.80
Total, Community Services (Functions 5000-5999)						0.00
Total, Enterprise Activities (Functions 6000-6999)						0.00
01	7420	0	0000	7300	6400	66,510.97
Total, All Other General Administration (Functions 7000-7999 except 7700)						66,510.97
Total, Centralized Data Processing (Function 7700)						0.00
01	0000	0	0000	8100	6400	74,128.12
01	0000	0	0000	8110	6400	105,542.33
01	0000	0	0000	8200	6400	17,787.42

**By Function**

Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	0000	8200	6500	26,440.42
01	3210	0	0000	8100	6400	44,809.63
01	3212	0	0000	8100	6500	18,000.00
01	8150	0	0000	8100	6400	190,383.28
01	8150	0	0000	8100	6500	221,775.26
Total, Plant Services (Functions 8000-8999 except 8500)						698,866.46
01	0000	0	0000	8500	4300	186.65
01	0000	0	0000	8500	5600	6,500.00
01	0000	0	0000	8500	5800	18,595.22
01	0000	0	0000	8500	6200	31,593.63
01	0000	0	0000	8500	6400	334,792.41
01	3210	0	0000	8500	6400	97,520.16
01	3220	0	0000	8500	6400	21,225.84
01	8150	0	0000	8500	6170	69,050.00
01	9010	0	0000	8500	6170	14,128.95
14	0000	0	0000	8500	5600	124,864.42
14	0000	0	0000	8500	5800	4,510.00
14	0000	0	0000	8500	6170	213,891.58
14	0000	0	0000	8500	6200	511,303.18
14	0000	0	0000	8500	6400	47,753.79
21	0000	0	0000	8500	4300	608.93
21	0000	0	0000	8500	5600	3,929.15
21	0000	0	0000	8500	5800	65,717.55
21	0000	0	0000	8500	6170	1,745.00
21	0000	0	0000	8500	6200	4,657,414.15
25	9010	0	0000	8500	4300	58,093.00
25	9010	0	0000	8500	4400	9,099.88
25	9010	0	0000	8500	5500	404.25
25	9010	0	0000	8500	5600	97,760.40
25	9010	0	0000	8500	5800	121,320.98
25	9010	0	0000	8500	6100	4,749.14
25	9010	0	0000	8500	6170	8,350.00
25	9010	0	0000	8500	6200	1,356,792.28
35	0000	0	0000	8500	6200	32,989.88
35	7710	0	0000	8500	4300	90,801.39
35	7710	0	0000	8500	4400	35,903.84
35	7710	0	0000	8500	6200	35,641,180.45
35	7710	1	0000	8500	6200	136,054.88
40	0000	0	0000	8500	6200	272,784.31
40	9010	0	0000	8500	6200	1,729,621.00
Total, Facilities Acquisition and Construction (Function 8500)						45,821,236.29
						<u>47,705,994.89</u>

**By Object**

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>Value</u>
Total, Certificated Personnel Salaries (Objects 1000-1999)						0.00
Total, Classified Personnel Salaries (Objects 2000-2999)						0.00
Total, Employee Benefits (Objects 3000-3999)						0.00
01	0000	0	0000	8500	4300	186.65
21	0000	0	0000	8500	4300	608.93
25	9010	0	0000	8500	4300	58,093.00
35	7710	0	0000	8500	4300	90,801.39
Total, Books and Supplies (Objects 4000-4999 except 4400)						149,689.97
25	9010	0	0000	8500	4400	9,099.88
35	7710	0	0000	8500	4400	35,903.84
Total, Noncapitalized Equipment (Object 4400)						45,003.72
01	0000	0	0000	8500	5600	6,500.00
01	0000	0	0000	8500	5800	18,595.22
14	0000	0	0000	8500	5600	124,864.42
14	0000	0	0000	8500	5800	4,510.00
21	0000	0	0000	8500	5600	3,929.15
21	0000	0	0000	8500	5800	65,717.55
25	9010	0	0000	8500	5500	404.25
25	9010	0	0000	8500	5600	97,760.40
25	9010	0	0000	8500	5800	121,320.98
Total, Services and Other Operating Expenditures (Objects 5000-5999)						443,601.97
25	9010	0	0000	8500	6100	4,749.14
Total, Land (Object 6100)						4,749.14
01	8150	0	0000	8500	6170	69,050.00
01	9010	0	0000	8500	6170	14,128.95
14	0000	0	0000	8500	6170	213,891.58
21	0000	0	0000	8500	6170	1,745.00
25	9010	0	0000	8500	6170	8,350.00
Total, Land Improvements (Object 6170)						307,165.53
01	0000	0	0000	8500	6200	31,593.63
14	0000	0	0000	8500	6200	511,303.18
21	0000	0	0000	8500	6200	4,657,414.15
25	9010	0	0000	8500	6200	1,356,792.28
35	0000	0	0000	8500	6200	32,989.88
35	7710	0	0000	8500	6200	35,641,180.45

**By Object**

<b>Fund</b>	<b>Resource</b>	<b>Project Year</b>	<b>Goal</b>	<b>Function</b>	<b>Object</b>	<b>Value</b>
35	7710	1	0000	8500	6200	136,054.88
40	0000	0	0000	8500	6200	272,784.31
40	9010	0	0000	8500	6200	1,729,621.00
Total, Buildings and Improvement of Buildings (Object 6200)						<u>44,369,733.76</u>
01	0000	0	1110	2420	6300	3,603.69
Total, Books and Media for New School Libraries (Object 6300)						<u>3,603.69</u>
01	0000	0	0000	3600	6400	196,515.47
01	0000	0	0000	8100	6400	74,128.12
01	0000	0	0000	8110	6400	105,542.33
01	0000	0	0000	8200	6400	17,787.42
01	0000	0	0000	8500	6400	334,792.41
01	0000	0	1110	1000	6400	193,096.74
01	0000	0	1110	2700	6400	23,900.53
01	0000	0	1110	4100	6400	65,139.65
01	0000	0	1110	4200	6400	5,421.15
01	3010	0	1110	1000	6400	167,390.62
01	3210	0	0000	8100	6400	44,809.63
01	3210	0	0000	8500	6400	97,520.16
01	3212	0	1110	1000	6400	18,350.35
01	3220	0	0000	3600	6400	273,056.84
01	3220	0	0000	8500	6400	21,225.84
01	6387	0	3800	1000	6400	60,497.72
01	7420	0	0000	7300	6400	66,510.97
01	8150	0	0000	8100	6400	190,383.28
01	9010	0	1110	1000	6400	25,481.17
13	5314	0	0000	3700	6400	86,927.24
14	0000	0	0000	8500	6400	47,753.79
Total, Equipment (Object 6400)						<u>2,116,231.43</u>
01	0000	0	0000	8200	6500	26,440.42
01	3212	0	0000	8100	6500	18,000.00
01	8150	0	0000	8100	6500	221,775.26
Total, Equipment Replacement (Object 6500)						<u>266,215.68</u>
						<u>47,705,994.89</u>

(Note: After completion of Conversion Entry - Detail, and before completion of the Conversion Entry - Summary, the Conversion Entry workbook must be saved, closed and reopened.)

Entry #	Object	Function	Debit	Credit
<b>CE001</b>	<b>Capital Outlay Expenditures</b>			
	To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.			
	Land Improvements	9420	92,193	
	Buildings	9430	2,073,008	
	Equipment	9440	1,381,870	
	Work In Progress	9450	44,158,924	
	Instruction	1000		464,817
	Instructional Library, Media and Technology	2420		3,604
	School Site Administration	2700		23,901
	Home-to-School Transportation	3600		469,572
	Food Services	3700		86,927
	Ancillary Services	4000		70,561
	All Other General Administration	7200		66,511
	Plant Services	8100		698,866
	Facilities Acquisition and Construction	8500		45,821,236
		<b>Total</b>	<b>47,705,995</b>	<b>47,705,995</b>

Entry #	Object	Function	Debit	Credit
<b>CE002</b>	<b>Debt Service Expenditures</b>			
	To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.			
	General Obligation Bonds Payable	9661	4,895,000	
	COPS Payable	9666	1,867,100	
	Capital Leases Payable	9667	1,508,773	
	Debt Service-Principal	9101		8,270,873
		<b>Total</b>	<b>8,270,873</b>	<b>8,270,873</b>

Entry #	Object	Function	Debit	Credit
<b>CE003</b>	<b>Debt Issuance</b>			
	To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.			
	8951		23,997,469	
	8979		95,990	
		9103		95,990
	9661			23,997,469
		<b>Total</b>	<b>24,093,459</b>	<b>24,093,459</b>

Entry #	Object	Function	Debit	Credit
<b>CE004</b>	<b>Donated and Contributed Capital Assets</b>			
	To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.			
		<b>Total</b>	<b>0</b>	<b>0</b>

Entry #	Object	Function	Debit	Credit
<b>CE005</b>	<b>Disposal of Capital Assets</b>			
	To report sales and disposals of capital assets and any resulting gain or loss.			
		7200	32,326	
	All Other General Administration			
	Accumulated Depreciation - Buildings	9435	943	
	Accumulated Depreciation - Equipment	9445	470,428	
	Buildings	9430		943
	Equipment	9440		502,754
		Total	503,697	503,697

Entry #	Object	Function	Debit	Credit
<b>CE006</b>	<b>Earned But Unavailable Revenues</b>			
	To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.			
		Total	0	0



Entry #	Object	Function	Debit	Credit
<b>CE010</b>	<b>Expenditures Relating to Prior Periods</b>			
	To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.			
Fund Balance/Net Position	979Z		2,542,032	
Debt Service - Interest		9102		2,542,032
		Total	2,542,032	2,542,032

Entry #	Object	Function	Debit	Credit
<b>CE011</b>	<b>Adjustments to Work in Progress</b>			
	To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.			
Land Improvements	9420		91,007	
Buildings	9430		37,128,106	
Equipment	9440		2,374,163	
Work in Progress	9450			39,593,276
		Total	39,593,276	39,593,276

Entry #	Object	Function	Debit	Credit
<b>CE012</b>	<b>Depreciation</b>			
	To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.			
		1000	9,236,177	
		2700	1,597	
		3600	1,183,410	
		3700	109,794	
		4000	268	
		5000	15,208	
		7200	149,698	
		7700	658,084	
		8100	841,087	
	9425			1,536,659
	9435			6,804,386
	9445			3,854,278
		<b>Total</b>	<b>12,195,323</b>	<b>12,195,323</b>

Entry #	Object	Function	Debit	Credit
<b>CE013</b>	<b>Amortization</b>			
	To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.			
		9102	535,690	
	9669		1,245,512	
	9490			527,796
	9661			1,253,406
		<b>Total</b>	<b>1,781,202</b>	<b>1,781,202</b>

Entry #	Object	Function	Debit	Credit
<b>CE014</b>	<b>Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds</b>			
	To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.			
	Cash in County Treasury	9110	9,929,841	
	Fair Value Adjustment to Cash in County Treasury	9111	165,497	
	Cash In Banks	9120	1,626,633	
	Accounts Receivable	9200	49,848	
	Accounts Payable	9500		2,716,563
	Fund Balance/Net Position	979Z		9,055,256
		<b>Total</b>	<b>11,771,819</b>	<b>11,771,819</b>

Entry #	Object	Function	Debit	Credit
<b>CE015</b>	<b>Elimination of Internal Service Funds Profit or Loss Generated Within the LEA</b>			
	To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.			
	Ancillary Services	4000	23,986,073	
	Fund Balance/Net Position	979Z		23,986,073
		<b>Total</b>	<b>23,986,073</b>	<b>23,986,073</b>

Entry #	Object	Function	Debit	Credit
<b>CE016</b>	<b>Incorporation of Internal Service Fund External Activities and Interfund Transfers</b>			
	To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.			
Fund Balance/Net Position	979Z		28,923,251	
Interest (General Revenues)	8660			93,202
Net Increase (Decrease) in the Fair Value of Investments (General Revenues)	8662			2,171
Other Local Revenue (General Revenues)	8699			28,827,878
		Total	28,923,251	28,923,251

Entry #	Object	Function	Debit	Credit
<b>CE017</b>	<b>Reclassification of Interfund Transfers Involving Fiduciary Funds</b>			
	To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.			
<b>Governmental Funds (Funds 01-60)</b>				
<b>Proprietary Funds:</b>				
<b>Enterprise Funds (Funds 61-65)</b>				
<b>Proprietary Funds:</b>				
<b>Internal Service Funds (Funds 66-70)</b>				
<b>Fiduciary Funds (Funds 71-95)</b>				
		Total	0	0

Entry #	Object	Function	Debit	Credit
<b>CE018</b>	<b>Reclassification of Interfund Balances Involving Fiduciary Funds</b>			
	To reclassify interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.			
	<b>Governmental Funds (Funds 01-60)</b>			
	<b>Proprietary Funds:</b>			
	<b>Enterprise Funds (Funds 61-65)</b>			
	<b>Proprietary Funds:</b>			
	<b>Internal Service Funds (Funds 66-70)</b>			
	<b>Fiduciary Funds (Funds 71-95)</b>			
			Total	0      0

Entry #	Object	Function	Debit	Credit
<b>CE019</b>	<b>Elimination of Internal Transfers</b>			
	To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.			
	8911		145,725	
	8919		592	
		9300		146,317
			Total	146,317      146,317







Entry #	Object	Function	Debit	Credit
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**CE026 Employer OPEB Expenditures Made Subsequent to Measurement Date**

To adjust for employer OPEB expenditures made by the LEA subsequent to the OPEB plan measurement date.

Total	<u>0</u>	<u>0</u>
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Resource	Function	Object	Fund 01		Fund 08		Fund 11		Fund 12		Fund 13		Fund 14		Fund 21	
			General Fund	Student Activity Special Revenue Fund	Adult Education Fund	Child Development Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Building Fund							
<b>Assets</b>			Funds 01-57, except where indicated													
Cash		9110-9140	66,551,891.78	748,564.06	538,382.55	200,465.48	1,638,056.22	539,896.79	23,574,349.34							
Investments		9150	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
Receivables		9200-9290	24,522,625.45	0.00	212,660.06	79,185.65	1,053,730.84	2,711.40	123,035.58							
Due from Other Funds		9310	296,430.98	0.00	0.00	145,746.23	103,032.59	0.00	0.00							
Stores		9320	14,269.17	0.00	0.00	0.00	49,285.96	0.00	0.00							
Prepays		9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
Other Current Assets		9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
Land		9410														
Land Improvements		9420														
Accumulated Depreciation - Land Improvements		9425														
Buildings		9430														
Accumulated Depreciation - Buildings		9435														
Equipment		9440														
Accumulated Depreciation - Equipment		9445														
Work in Progress		9450														
<b>Deferred Outflows of Resources - pensions only</b>																
<b>Deferred Outflows of Resources - OPEB only</b>																
<b>Deferred Outflows of Resources - other</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Liabilities</b>																
Accounts Payable and Other Current Liabilities		9500-9599	10,099,445.31	0.00	43,812.48	35,015.04	67,850.93	48,971.30	2,154,654.31							
Due to Other Funds		9610	870,715.39	0.00	10,890.81	18,160.70	261,431.52	0.00	0.00							
Current Loans		9640	14,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00							
Unearned Revenue		9650	910,101.84	0.00	0.00	0.00	0.00	0.00	0.00							
General Obligation Bonds Payable		9661														
State School Building Loan Payable		9662														
Net Pension Liability (Asset)		9663														
Total/Net OPEB Liability		9664														
Compensated Absences Payable		9665														
COPs Payable		9666														
Capital Leases Payable		9667														
Lease Revenue Bonds Payable		9668														
Other General Long-Term Debt		9669														
<b>Deferred Inflows of Resources - pensions only</b>																

Resource	Function	Object	Fund 01	Fund 08	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21
			General Fund	Student Activity Special Revenue Fund	Adult Education Fund	Child Development Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Building Fund
<b>Deferred Inflows of Resources - OPEB only</b>		9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Deferred Inflows of Resources - other</b>		9690							
<b>Fund Balance / Net Position</b>		979Z	65,504,954.84	748,564.06	696,339.32	372,221.62	2,514,823.16	493,636.89	21,542,730.61

Resource	Function	Object	Fund					Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
			Fund 25	Fund 35	Fund 40	Fund 51	Total Governmental Funds			
<b>Assets</b>										
Funds 01-57, except where indicated								137,655,691		137,655,691
Cash		9110-9140	8,348,341.14	9,204,058.43	18,983,016.27	7,328,668.50	0		0	
Investments		9150	0.00	0.16	0.00	0.00	0		0	
Receivables		9200-9290	45,560.62	99,998.24	1,112.65	43,942.36	26,184,563		26,184,563	
Due from Other Funds		9310	22,285.40	0.00	0.00	0.00	567,495		567,495	
Stores		9320	0.00	0.00	0.00	0.00	63,555		63,555	
Prepays		9330	0.00	0.00	0.00	0.00	0		0	
Other Current Assets		9340	0.00	0.00	0.00	0.00	0		0	
Land		9410					18,816,534		18,816,534	
Land Improvements		9420					44,666,621		44,666,621	
Accumulated Depreciation - Land Improvements		9425					(13,181,423)		(13,181,423)	
Buildings		9430					227,821,830		227,821,830	
Accumulated Depreciation - Buildings		9435					(92,969,806)		(92,969,806)	
Equipment		9440					41,760,444		41,760,444	
Accumulated Depreciation - Equipment		9445					(22,448,584)		(22,448,584)	
Work in Progress		9450					113,829,582		113,829,582	
<b>Deferred Outflows of Resources - pensions only</b>		9490					46,551,262		46,551,262	
<b>Deferred Outflows of Resources - OPEB only</b>		9490					4,886,977		4,886,977	
<b>Deferred Outflows of Resources - other</b>		9490	0.00	0.00	0.00	0.00	0		5,706,075	
<b>Liabilities</b>										
Accounts Payable and Other Current Liabilities		9500-9599								
Due to Other Funds		9620	91,044.23	1,356,177.91	317,313.94	0.00	14,214,285		14,214,285	
Current Loans		9610	6,075.93	0.00	0.00	0.00	1,167,274		1,167,274	
Unearned Revenue		9640	0.00	0.00	0.00	0.00	14,000,000		14,000,000	
General Obligation Bonds Payable		9650	91,837.24	0.00	0.00	0.00	1,001,939		1,001,939	
State School Building Loan Payable		9661					157,617,590		157,617,590	
Net Pension Liability (Asset)		9662					0		0	
Total/Net OPEB Liability		9663					169,916,000		169,916,000	
Compensated Absences Payable		9664					36,787,672		36,787,672	
COP's Payable		9665					822,273		822,273	
Capital Leases Payable		9666					30,947,550		30,947,550	
Lease Revenue Bonds Payable		9667					14,826,840		14,826,840	
Other General Long-Term Debt		9668					0		0	
		9669					14,893,250		14,893,250	
<b>Deferred Inflows of Resources - pensions only</b>		9690					8,816,720		8,816,720	

	Resource	Function	Object	Fund 25		Fund 35		Fund 40		Fund 51		Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
				Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund							
<b>Deferred Inflows of Resources - OPEB only</b>			9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	4,986,981	0	
<b>Deferred Inflows of Resources - other</b>			9690											
<b>Fund Balance / Net Position</b>			979Z	8,227,229.76	7,947,878.92	18,666,814.98	7,372,610.86			134,087,806	(64,175,364)	69,912,442		

	Resource	Function	Object	Fund 01 General Fund	Fund 08 Student Activity Special Revenue Fund	Fund 11 Adult Education Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Special Revenue Fund	Fund 14 Deferred Maintenance Fund	Fund 21 Building Fund
<b>General Revenues</b>										
Taxes and Subventions:										
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	20,096,670.33	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Debt Service	0000-9999		8571-8572, 8510-8614	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	145,499,097.57	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999		8660-8662	607,693.87	0.00	4,402.49	(1,663.01)	(20,050.04)	(40,283.56)	297,153.93
Interagency Revenues	0000-1999		8677, 8780-8799	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	1,310,850.06	0.00	109.07	0.00	0.00	71,013.45	344,682.00
<b>Program Revenues</b>										
Charges for Services	2000-9999			365,407.25	0.00	0.00	0.00	284.52	0.00	0.00
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699	56,955,732.63	479,860.00	1,152,104.28	963,058.57	5,981,645.90	0.00	0.00
Capital Grants and Contributions	7710		8545, 8660-8662	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Expenditures</b>										
Instruction		1000-1999	1000-7999	115,835,474.95	0.00	404,191.40	837,591.23	0.00	0.00	0.00
Instruction - Related Services:										
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	6,627,518.37	0.00	0.00	192,900.89	0.00	0.00	0.00
Instructional Library, Media and Technology		2420	1000-7999	2,377,615.75	0.00	0.00	0.00	0.00	0.00	0.00
School Site Administration		2700	1000-7999	11,617,118.31	0.00	481,705.99	0.00	0.00	0.00	0.00

	Resource	Function	Object	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred Inflows of Resources
<b>General Revenues</b>										
Taxes and Subventions:										
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	0.00	0.00	0.00	0.00	20,096,670		20,096,670
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	0.00	9,418,735.63	9,418,736		9,418,736
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	22,285.40	0.00	0.00	0.00	22,285		22,285
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	0.00	0.00	0.00	0.00	145,499,098		145,499,098
Interest and Investment Earnings	0000-1999		8660-8662	57,357.88	(901,828.87)	(164,979.55)	(386,210.70)	(548,408)		(548,408)
Interagency Revenues	0000-1999		8677, 8760-8799	0.00	0.00	0.00	0.00	0		0
Miscellaneous	0000-1999		8061-8069, 8631-8659, 8663-8676, 8678-8710	0.00	3,045.50	0.00	0.00	1,729,700		1,729,700
<b>Program Revenues</b>										
Charges for Services	2000-9999		8061-8089, 8631-8659, 8663-8696, 8700-8710	5,563,864.25	0.00	0.00	0.00	5,929,556		5,929,556
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699	0.00	0.00	1,266.56	0.00	65,533,468		65,533,468
Capital Grants and Contributions	7710		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699	0.00	20,523.53	0.00	0.00	20,524		20,524
<b>Expenditures</b>										
Instruction - Related Services:										
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	0.00	0.00	0.00	0.00	117,077,258		117,077,258
Instructional Library, Media and Technology		2420	1000-7999	0.00	0.00	0.00	0.00	6,820,419		6,820,419
School Site Administration		2700	1000-7999	0.00	0.00	0.00	0.00	2,377,616		2,377,616
				0.00	0.00	0.00	0.00	12,098,824		12,098,824

	Resource		Function	Object	Fund 01	Fund 08	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21
	General Fund	Student Activity Special Revenue Fund			Adult Education Fund	Child Development Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Building Fund		
Pupil Services:											
Home-To-School Transportation	3600	1000-7999	3600	1000-7999	5,524,653.18	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	3700	1000-7999	3700	1000-7999	29,895.79	0.00	0.00	0.00	5,791,981.25	0.00	0.00
	3000-3999, except 3600, 3700										
All Other Pupil Services		1000-7999		1000-7999	18,956,276.93	0.00	5,584.61	0.00	0.00	0.00	0.00
General Administration:											
Centralized Data Processing	7700	1000-7999	7700	1000-7999	1,211,893.40	0.00	0.00	0.00	0.00	0.00	0.00
All Other General Administration	7100-7699	1000-7999	7100-7699	1000-7999	9,190,709.63	0.00	34,277.18	55,522.27	260,691.11	0.00	0.00
Plant Services	8000-8999, except 8500	1000-7999		1000-7999	22,361,273.87	0.00	0.00	0.00	0.00	65,978.39	12,500.00
Facility Acquisition and Construction	8500	1000-7999		1000-7999	593,592.66	0.00	0.00	0.00	0.00	902,322.97	4,729,414.78
Ancillary Services	4000-4999	1000-7999		1000-7999	2,174,184.90	451,997.83	0.00	0.00	0.00	0.00	0.00
Community Services	5000-5999	1000-7999		1000-7999	367,560.22	0.00	0.00	0.00	0.00	0.00	0.00
Enterprise Activities	6000-6999	1000-7999		1000-7999	533,028.56	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo:											
Transfers Between Agencies	9200	7110-7299		7110-7299	1,553,500.21	0.00	0.00	0.00	0.00	0.00	0.00
		7431-7439, except 7434 and 7438									
Debt Service - Principal	9100, 9101				3,139,727.23	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Interest	9100, 9102	7434, 7438			1,147,810.02	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Issuance Costs and Discounts	9100, 9103	5400, 5450, 5800, 7699			37,500.00	0.00	0.00	0.00	0.00	0.00	259,686.28
		1000-6999, except 5400, 5450, and 5800									
All Other Outgo	9100-9300	5800			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)	0000	6900			0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Other Financing Sources and Uses</b>											
Interfund Transfers In		8910-8929			591.53	0.00	0.00	145,725.16	0.00	0.00	0.00
Interfund Transfers Out	9300	7600-7629			214,062.54	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Long-Term Debt		8931-8951, 8971-8973			0.00	0.00	0.00	0.00	0.00	0.00	23,997,468.60
Proceeds from Disposal of Capital Assets		8953			0.00	0.00	0.00	0.00	0.00	0.00	0.00
		8961-8965, 8979			0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		7651-7699			0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	9200				0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Resource	Function	Object	Fund 25		Fund 35	Fund 40	Fund 51	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
				Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund				
Pupil Services:											
Home-To-School Transportation		3600	1000-7999	0.00	0.00	0.00	0.00	0.00	5,524,653		5,524,653
Food Services		3700	1000-7999	0.00	0.00	0.00	0.00	0.00	5,821,877		5,821,877
		3000-3999, except 3600, 3700									
All Other Pupil Services			1000-7999	0.00	0.00	0.00	0.00	0.00	18,961,862		18,961,862
General Administration:											
Centralized Data Processing		7700	1000-7999	0.00	0.00	0.00	0.00	0.00	1,211,893		1,211,893
All Other General Administration			1000-7999	204,242.31	0.00	0.00	0.00	0.00	9,745,443		9,745,443
Plant Services		8000-8999, except 8500									
Facility Acquisition and Construction		8500	1000-7999	218,938.53	0.00	0.00	0.00	0.00	22,658,691		22,658,691
Ancillary Services		4000-4999	1000-7999	1,656,569.93	35,936,930.44	2,002,405.31	0.00	0.00	45,821,236		45,821,236
Community Services		5000-5999	1000-7999	0.00	0.00	0.00	0.00	0.00	2,626,183		2,626,183
Enterprise Activities		6000-6999	1000-7999	0.00	0.00	0.00	0.00	0.00	367,560		367,560
Other Outgo:									533,029		533,029
Transfers Between Agencies		9200	7110-7299	0.00	0.00	0.00	0.00	0.00	1,553,500		1,553,500
			7431-7438, except 7434 and 7438								
Debt Service - Principal		9100, 9101		236,145.66	0.00	0.00	0.00	4,895,000.00	8,270,873		8,270,873
Debt Service - Interest		9100, 9102	7434, 7438	17,385.38	0.00	0.00	0.00	5,740,417.28	6,905,613		6,905,613
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0.00	0.00	0.00	0.00	81,200.00	378,386		378,386
			1000-6999, except 5400, 5450, and 5800								
All Other Outgo		9100-9300	5800	0.00	0.00	0.00	0.00	0.00	0		0
Depreciation (Unallocated)		0000	6900	0.00	0.00	0.00	0.00	0.00	0		0
<b>Other Financing Sources and Uses</b>											
Interfund Transfers In			8910-8929	0.00	0.00	0.00	0.00	0.00	146,317		146,317
Interfund Transfers Out			7600-7629	0.00	0.00	0.00	591.53	0.00	214,654		214,654
			8931-8951, 8971-8973								
Proceeds from Long-Term Debt			8953	0.00	0.00	0.00	0.00	0.00	23,997,469		23,997,469
Proceeds from Disposal of Capital Assets			8951-8965, 8979	0.00	0.00	0.00	0.00	0.00	0		0
All Other Financing Sources			7651-7699	0.00	0.00	0.00	0.00	2,132,758.95	2,132,759		2,132,759
All Other Financing Uses				0.00	0.00	0.00	0.00	0.00	0		0

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
<b>Assets</b>			Funds 01-57, except where indicated						
Cash			9110-9140	137,655,691	11,721,971	CE014		149,377,662	
Investments			9150	0	0	CE014		0	
Receivables			9200-9290	26,184,563	49,848	CE014, CE018		26,234,411	
Due from Other Funds			9310	567,495	(567,495)	CE014, CE018, CE020		0	
Stores			9320	63,555	0	CE014		63,555	
Prepays			9330	0	0	CE003, CE013, CE014		0	
Other Current Assets			9340	0	0	CE014		0	
Land			9410	18,816,534	0	CE001, CE004, CE005, CE011, CE014		18,816,534	
Land Improvements			9420	44,666,621	183,200	CE001, CE004, CE005, CE011, CE014		44,849,821	
Accumulated Depreciation - Land Improvements			9425	(13,181,423)	(1,536,659)	CE005, CE012, CE014		(14,718,082)	
Buildings			9430	227,821,830	39,200,171	CE001, CE004, CE005, CE011, CE014		267,022,001	
Accumulated Depreciation - Buildings			9435	(92,969,806)	(6,803,443)	CE005, CE012, CE014		(99,773,249)	
Equipment			9440	41,760,444	3,253,279	CE001, CE004, CE005, CE011, CE014		45,013,723	
Accumulated Depreciation - Equipment			9445	(22,448,584)	(3,383,850)	CE005, CE012, CE014		(25,832,434)	
Work in Progress			9450	113,829,582	4,565,648	CE001, CE004, CE005, CE011, CE014		118,395,230	
<b>Deferred Outflows of Resources - pensions only</b>			9490	46,551,262	18,358,840	CE014, CE023, CE024		64,910,102	
<b>Deferred Outflows of Resources - OPEB only</b>			9490	4,886,977	(293,489)	CE014, CE021, CE026		4,593,488	
<b>Deferred Outflows of Resources - other</b>			9490	5,706,075	(527,796)	CE003, CE013, CE014		5,178,279	

Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
				Entry Amounts	Entry Numbers			
<b>Liabilities</b>								
Accounts Payable and Other Current Liabilities		9500-9598 9620	14,214,285	5,417,408	CE008, CE014, CE018			19,631,693
Due to Other Funds		9610	1,167,274	(567,495)	CE014, CE018, CE020			599,779
Current Loans		9640	14,000,000					14,000,000
Unearned Revenue		9650	1,001,939	0	CE014			1,001,939
General Obligation Bonds Payable		9661	157,617,590	20,355,875	CE002, CE003, CE008, CE013			177,973,465
State School Building Loan Payable		9662	0	0	CE002, CE003, CE013			0
Net Pension Liability (Asset)		9663	169,916,000	17,762,000	CE014, CE023			187,678,000
Total/Net OPEB Liability		9664	36,787,672	1,043,568	CE014, CE021			37,831,240
Compensated Absences Payable		9665	822,273	(73,008)	CE009, CE014			749,265
COP's Payable		9666	30,947,550	(1,867,100)	CE002, CE003, CE013, CE014			29,080,450
Capital Leases Payable		9667	14,826,840	(1,508,773)	CE002, CE003, CE013, CE014			13,318,067
Lease Revenue Bonds Payable		9668	0	0	CE002, CE003, CE013, CE014			0
Other General Long-Term Debt		9669	14,893,250	(1,245,512)	CE002, CE003, CE010, CE013, CE014, CE022			13,647,738
<b>Deferred Inflows of Resources - pensions only</b>		9690	8,816,720	(4,818,000)	CE014, CE023			3,998,720
<b>Deferred Inflows of Resources - OPEB only</b>		9690	4,986,981	(431,400)	CE014, CE021			4,555,581
<b>Deferred Inflows of Resources - other</b>		9690	0	0	CE003, CE006, CE007, CE013, CE014			0
<b>Fund Balance / Net Position</b>		979Z	69,912,442	30,152,662				100,065,104
								0

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
<b>General Revenues</b>									
Taxes and Subventions:									
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	20,096,670				20,096,670	
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	9,418,736				9,418,736	
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	22,285				22,285	
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	145,499,098	0	CE006, CE007, CE010, CE022		145,499,098	
Interest and Investment Earnings	0000-1999		8660-8662	(548,408)	95,373	CE006, CE007, CE016		(453,035)	
Interagency Revenue	0000-1999		8677, 8780-8799	0	0	CE010, CE016, CE017, CE022		0	
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8698, 8700-8710	1,729,700	28,827,878	CE004, CE005, CE006, CE007, CE010, CE016, CE022		30,557,578	
<b>Program Revenues</b>									
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	5,929,556	0	CE005, CE010, CE016, CE022		5,929,556	
Federal	6200, 7710		8290, 8587, 8699						
Operating Grants and Contributions	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799	65,533,468	1,442,000	CE004, CE006, CE007, CE010, CE016, CE017, CE022, CE025		66,975,468	
Capital Grants and Contributions	0000-7709, 7711-9999, 7710		8545, 8660-8662	20,524	0	CE010, CE022		20,524	
<b>Expenditures</b>									
Instruction		1000-1999	1000-7999	117,077,258	6,715,491	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		123,792,749	
Instruction-Related Services:									
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	6,820,419	(165,431)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		6,654,988	
Instructional Library, Media and Technology		2420	1000-7999	2,377,616	(26,868)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		2,350,748	

Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Entry Amounts	Conversion Entries	Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
School Site Administration	2700	1000-7999	12,098,824	(200,605)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026			11,898,219	
Pupil Services:									
Home-To-School Transportation	3600	1000-7999	5,524,653	689,544	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026			6,214,197	
Food Services	3700	1000-7999	5,821,877	130	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026			5,822,007	
All Other Pupil Services	3000-3999, except 3600, 3700	1000-7999	18,961,862	(339,821)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026			18,622,041	
General Administration:									
Centralized Data Processing	7700	1000-7999	1,211,893	1,757,581	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026			2,969,474	
All Other General Administration	7100-7699	1000-7999	9,745,443	(457,502)	CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026			9,287,941	
Plant Services	8000-8999, except 8500	1000-7999	22,658,691	(1,128,257)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026			21,530,434	
Facility Acquisition and Construction	8500	1000-7999	45,821,236	(45,821,236)	CE001				
Ancillary Services	4000-4999	1000-7999	2,626,183	23,818,602	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026			26,444,785	
Community Services	5000-5999	1000-7999	367,560	38,814	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026			406,374	
Enterprise Activities	6000-6999	1000-7999	533,029	487,094	CE001, CE009, CE010, CE012, CE015, CE016, CE021, CE022, CE023, CE024, CE025, CE026			1,020,123	

	Resource	Function	Object	Conversion Entries			Statement of Activities	Statement of Net Position
				Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Entry Amounts	Entry Numbers		
Other Outgo:								
Transfers Between Agencies	9200		7110-7299	1,553,500	0	CE016, CE017	1,553,500	
Debt Service - Principal	9100, 9101		7431-7439, except 7434, 7438	8,270,873	(8,270,873)	CE002, CE015		
Debt Service - Interest	9100, 9102		7434, 7438	6,905,613	694,503	CE008, CE010, CE013, CE015	7,600,116	
Debt Service - Issuance Costs and Discounts	9100, 9103		5400, 5450, 5800, 7699	378,386			282,396	
All Other Outgo	9100-9300		1000-6999, except 5400, 5450, 5800	0			0	
Depreciation (Unallocated)	0000		6900	0	0	CE012	0	
<b>Other Financing Sources and Uses</b>								
Interfund Transfers In			8910-8929	146,317	(146,317)	CE016, CE017, CE019	0	
Interfund Transfers Out	9300		7600-7629	214,654	(146,317)	CE016, CE017, CE019	68,337	
Proceeds from Long-Term Debt			8931-8951, 8971-8973	23,997,469	(23,997,469)	CE003	0	
Proceeds from Disposal of Capital Assets			8953	0	0	CE005, CE006, CE007	0	
All Other Financing Sources			8961-8965, 8979	2,132,759	(95,990)	CE003, CE016	2,036,769	
All Other Financing Uses	9200		7651	0			0	

\* The Other Worksheet Adjustments column is to allow the user to make any other entry, not provided for in the Conversion Entries 1 through 26. Generally, worksheet adjustments should not be necessary. See the SACS Software User Guide for additional guidelines.









Unaudited Actuals  
2020-21 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Identification of Program Revenues by Function  
Detail

	78,832	12,146	-	5,211	60	671	325	1,396	12,023	-	16,902	-	20,594	233,025	42,308	423,493
Default revenue by function	78,832	12,146	-	5,211	60	671	325	1,396	12,023	-	16,902	-	20,594	233,025	42,308	423,493
User adjustments	233,026													(233,026)		
Adjusted revenue by function	311,858	12,146	*	5,211	60	671	325	1,396	12,023	-	16,902	-	20,594		42,308	423,494
Total Operating Grants & Contributions (from fund consolidation worksheet) 65,533,468																
Subtotal of Operating Grants and Contributions by function: 41,763,041 3,262,071 109,512 2,258,711 1,128,326 5,724,512 4,978,322 564,057 12,023 531,488 2,016,130 9,545 3,013,205 162,525 65,533,468																
User identification of conversion entries, adjustments, and rounding differences, by function: 1,442,000																
Adjusted Operating Grants and Contributions by function (agreed to conversion worksheet): 43,205,041 3,262,071 109,512 2,258,711 1,128,326 5,724,512 4,978,322 564,057 12,023 531,488 2,016,130 9,545 3,013,205 162,525 66,975,468																

<b>Capital Grants and Contributions: Governmental Activities</b>		Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.															
Funds Resource	Program Revenues by Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
7710 State School Facilities Projects	20,524																20,524
Total Capital Grants & Contributions (from fund consolidation worksheet)	20,524																20,524

Subtotal of Capital Grants and Contributions by function:		20,524														
User identification of conversion entries, adjustments, and rounding differences, by function:																
Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):		20,524														



Funds Resource	Operating Grants and Contributions: Business-type Activities											Total			
	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200		7700	8100	8500
Program Revenues by Resource															
Total Operating Grants & Contributions															
Adjusted Operating Grants and Contributions by function															

Unaudited Actuals  
2020-21 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Identification of Program Revenues by Function  
Detail

Capital Grants and Contributions: Business-type Activities	Note: Extraced expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.																
	Program Revenues by Resource	1000	2100	2420	2700	3500	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Funds Resource																	
Total Capital Grants & Contributions																	
Adjusted Capital Grants and Contributions by function:																	



Resource	Program Revenues by Resource	Summary of revenues by function												Total			
		1000	2100	2420	2700	3500	3700	3900	4000	5000	6000	7200	7700		8100	8500	9000
3010	ESSA, Title I, Part A, Basic Grants Lov	2,737,528	1,193,069	25,707	8,705	-	-	139,516	-	-	-	-	-	-	-	265,898	4,366,424
3060	ESSA, Title I, Part C, Migrant Ed (Reg	43,164	4,000	-	-	-	-	-	-	-	-	-	-	-	-	1,283	48,447
3182	ESSA, School Improvement Funding I	346,748	9,900	-	-	-	-	-	-	-	-	-	-	-	9,763	346,748	
3210	Elementary and Secondary School Eir	3,571,457	112,351	-	240,842	-	-	128,304	-	-	-	-	-	-	-	188,000	3,571,457
3212	Elementary and Secondary School Eir	2,435,310	188	-	13,659	-	-	-	-	-	-	-	-	-	-	131,664	2,435,310
3215	Governor's Emergency Education Reir	706,212	-	4,005	-	-	-	-	-	-	-	-	-	-	-	47,842	706,212
3220	Coronavirus Relief Fund: Learning Los	12,362,315	667,503	16,572	107,456	-	-	68,467	-	-	-	-	-	-	-	4,769	12,362,315
3310	Special Ed: IDEA Basic Local Assistan	2,885,201	-	-	59,435	-	-	24,830	-	-	-	-	-	-	-	157,910	2,885,201
3315	Special Ed: IDEA Preschool Grants, P	71,609	-	-	-	-	-	67,690	-	-	-	-	-	-	-	3,919	71,609
3350	Carl D. Perkins Career and Technical I	132,894	-	-	-	-	-	5,163	-	-	-	-	-	-	-	6,328	132,894
3355	Carl D. Perkins Career and Technical I	22,554	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,554
3393	Adult Education: Adult Basic Educat	43,767	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43,767
3393	Adult Education: Adult Secondary Edu	86,332	-	-	-	-	-	-	-	-	-	-	-	-	-	-	86,332
3313	ESSA, Title II, Part A, Supporting Effe	221,577	-	-	913	-	-	2,371	-	-	-	-	-	-	-	12,767	221,577
4035	ESSA, Title IV, Part A, Student Suppo	204,150	-	-	-	-	-	-	-	-	-	-	-	-	-	520	204,150
4203	ESSA, Title III, English Learner Studen	161,327	-	-	3,616	-	-	140	-	-	-	-	-	-	-	3,163	161,327
5058	Child Development: Coronavirus Resp	52,920	-	-	-	-	-	-	-	-	-	-	-	-	605	52,920	
5310	Child Nutrition: School Programs (e.g,	5,401,683	-	-	-	-	-	-	-	-	-	-	-	-	-	257,223	5,401,683
5314	Child Nutrition: NSLP Equipment Asss	90,581	-	-	-	-	-	5,144,460	-	-	-	-	-	-	-	90,581	90,581
5316	Child Nutrition: COVID CARES Act Su	487,320	-	-	-	-	-	487,320	-	-	-	-	-	-	-	-	487,320
5320	Child Nutrition: Child Care Food Progr	1,480	-	-	-	-	-	1,480	-	-	-	-	-	-	-	-	1,480
5640	Meal-Cal Billing Option	52,402	-	-	-	-	-	51,264	-	-	-	-	-	-	-	47,194	52,402
6105	Child Development: California State Pr	862,274	-	-	-	-	-	-	-	-	-	-	-	-	-	-	862,274
6130	Child Development: Center-Based Res	523	-	-	-	-	-	-	-	-	-	-	-	-	-	-	523
6300	Lottery: Instructional Materials	1,125,838	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,125,838
6371	CalWORKs for ROCP or Adult Educat	50,546	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,546
6387	Career, Technical Education Incentive (	387,873	-	-	-	-	-	-	-	-	-	-	-	-	-	-	387,873
6381	Adult Education Program	885,078	-	-	2,058	-	-	-	-	-	-	-	-	-	-	-	885,078
6500	Special Education	6,465,617	-	-	573,305	-	-	1,011,881	-	-	-	-	-	-	-	17,918	6,465,617
6546	Mental Health-Related Services	569,889	-	-	200,554	-	-	326,186	-	-	-	-	-	-	-	326,186	569,889
7010	Agricultural Career Technical Educat	36,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,964
7420	State Learning Loss Mitigation Funds	5,848,518	-	-	600,716	-	-	2,141,086	-	-	-	-	-	-	-	382,566	5,848,518
7425	Expanded Learning Opportunities (ELC	5,138,307	-	-	73,325	-	-	846,740	-	-	-	-	-	-	-	21,029	5,138,307
7426	Expanded Learning Opportunities (ELC	1,119,420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,119,420
7690	On-Behalf Pension Contributions	8,394,346	-	-	445,298	-	-	1,011,079	-	-	-	-	-	-	-	69,918	8,394,346
8150	Ongoing & Major Maintenance Accoun	11	-	-	-	-	-	-	-	-	-	-	-	-	-	1	11
8210	Student Activity Funds	479,660	-	-	5,211	-	-	479,660	-	-	-	-	-	-	-	-	479,660
9010	Other Restricted Local	423,494	-	-	12,146	-	-	325	-	-	-	-	-	-	-	16,902	423,494
Total Operating Grants & Contributions (from fund consolidation worksheet)		65,533,468															
Subtotal of Operating Grants and Contributions by function:		41,763,041	3,262,071	109,512	2,258,711	1,128,326	5,724,512	4,978,322	564,057	12,023	531,488	2,016,130	9,545	3,013,205	162,525	65,533,468	
User identification of conversion entries, adjustments, and rounding differences, by function:		1,442,000														1,442,000	
Adjusted Operating Grants and Contributions by function (gross to conversion worksheet)		43,205,041	3,262,071	109,512	2,258,711	1,128,326	5,724,512	4,978,322	564,057	12,023	531,488	2,016,130	9,545	3,013,205	162,525	66,975,468	

**Capital Grants and Contributions: Governmental Activities**

Program Revenues by Resource

7710	Slate School Facilities Projects	20,524
Total Capital Grants & Contributions (from fund consolidation worksheet)		20,524

Subtotal of Capital Grants and Contributions by function:  
User identification of conversion entries, adjustments, and rounding differences, by function:  
Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet) 20,524

Summary of revenues by function

Function	1000	2100	2420	2700	3500	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
20,524	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,524
<b>20,524</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>20,524</b>

Unaudited Actuals  
2020-21 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Identification of Program Revenues by Function

Charges for Services: Business-type Activities		Summary of revenues by function															
Resource	Program Revenues by Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
9010	Other Restricted Local										(95)						(95)
	Total Charges for Services										(95)						(95)
Adjusted Charges for Services by function:											(95)						(95)

**Operating Grants and Contributions: Business-type Activities**

Program Revenues by Resource

Summary of revenues by function

Function	1000	2100	2420	2700	3500	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Operating Grants & Contributions																
Adjusted Operating Grants and Contributions by function																

**Capital Grants and Contributions: Business-type Activities**

Program Revenues by Resource

Function	1000	2100	2420	2700	3550	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Capital Grants & Contributions																

Summary of revenues by function

Adjusted Capital Grants and Contributions by function

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Functions	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities							
Instruction	114,556,572	4,368,205	43,205,041	20,524	(66,962,802)		(66,962,802)
Instruction-related services:							
Instructional supervision and administration	6,654,988	169,841	3,262,071	0	(3,223,076)		(3,223,076)
Instructional library, media and technology	2,350,748	0	109,512	0	(2,241,236)		(2,241,236)
School site administration	11,896,622	72,863	2,258,711	0	(9,565,048)		(9,565,048)
Pupil services:							
Home-to-school transportation	5,030,787	834	1,128,326	0	(3,901,627)		(3,901,627)
Food services	5,712,213	9,655	5,724,512	0	21,954		21,954
All other pupil services	18,622,041	4,549	4,978,322	0	(13,639,170)		(13,639,170)
General administration:							
Centralized data processing	2,311,390	0	9,545	0	(2,301,845)		(2,301,845)
All other general administration	9,105,917	236,365	2,016,130	0	(6,853,422)		(6,853,422)
Plant services	20,689,347	287,979	3,013,205	0	(17,388,163)		(17,388,163)
Ancillary services	26,444,517	19,523	564,057	0	(25,860,937)		(25,860,937)
Community services	391,166	168,129	12,023	0	(211,014)		(211,014)
Enterprise activities	1,020,123	0	531,488	0	(488,635)		(488,635)
Interest on long-term debt	7,600,116				(7,600,116)		(7,600,116)
Other outgo	1,835,896	591,613	162,525	0	(1,081,758)		(1,081,758)
Depreciation (unallocated)*	0				0		0
Business-type activities							
Instruction	0	0	0	0		0	0
Instruction-related services:							
Instructional supervision and administration	0	0	0	0		0	0
Instructional library, media and technology	0	0	0	0		0	0
School site administration	0	0	0	0		0	0
Pupil services:							
Home-to-school transportation	0	0	0	0		0	0
Food services	0	0	0	0		0	0
All other pupil services	0	0	0	0		0	0
General administration:							
Centralized data processing	0	0	0	0		0	0
All other general administration	0	0	0	0		0	0
Plant services	0	0	0	0		0	0
Ancillary services	0	0	0	0		0	0
Community services	0	0	0	0		0	0
Enterprise activities	65,221	(95)	0	0		(65,316)	(65,316)
Interest on long-term debt	0					0	0
Other outgo	0	0	0	0		0	0
<b>Total expenses</b>	<b>234,287,664</b>	<b>5,929,461</b>	<b>66,975,468</b>	<b>20,524</b>	<b>(161,296,895)</b>	<b>(65,316)</b>	<b>(161,362,211)</b>
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					20,096,670	0	20,096,670
Taxes levied for debt service					9,418,736	0	9,418,736
Taxes levied for other specific purposes					22,285	0	22,285
Federal and state aid not restricted to specific purposes					145,499,098	0	145,499,098
Interest and investment earnings					(453,035)	(10,888)	(463,923)
Interagency revenues					0	0	0
Miscellaneous					30,557,578	7,866	30,565,444
Special and extraordinary items					2,036,769	0	2,036,769
Internal transfers					(68,337)	68,337	0
<b>Total general revenues, special and extraordinary items, and transfers</b>					<b>207,109,764</b>	<b>65,315</b>	<b>207,175,079</b>
					<b>Change in net position</b>	<b>(1)</b>	<b>45,812,868</b>
Net position beginning					66,479,864	1	66,479,885
Net position ending					112,292,753	0	112,292,753

\*This amount excludes depreciation that is included in the direct expenses of various programs.

**Total change in fund balances, governmental funds:** 5,008,604

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	47,705,995	
Depreciation expense:	(12,195,323)	
Net:		35,510,672

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 8,270,873

Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were: (23,997,469)

Debt issue costs for prepaid debt insurance: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. The difference between debt issue costs for prepaid insurance incurred in the current period and prepaid insurance costs amortized for the period is:

Prepaid debt insurance incurred during the period:	-	
Prepaid debt insurance amortized for the period:	-	
Net:		-

Donated capital assets: In governmental funds, donated capital assets are not reported because they do not affect current financial resources. In the government-wide statements, donated capital assets are reported as revenue and as increases to capital assets, at their fair market value on the date of donation. The fair market value of capital assets donated was: -

Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is: (32,326)

Earned but unavailable revenues: In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is: -

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was: (158,813)

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was: 73,008

Other expenditures relating to prior periods: Certain expenditures recognized in governmental funds relate to prior periods. Typical examples, in addition to compensated absences and interest on long-term debt, are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations are first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods (described below) were: -

Pensions: In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was: 5,414,840

Other postemployment benefits (OPEB): In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was: (905,657)

Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were: -

Cost write-off for canceled capital projects: If a planned capital project is canceled and will not be completed, costs previously capitalized as Work in Progress must be written off to expense. Costs written off for canceled projects were: -

Amortization of debt issue premium or discount or deferred gain or loss from debt refunding: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of debt issue premium or discount, or deferred gain or loss from debt refunding, for the period is: (535,690)

Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was: 4,937,178

**Change in net position of governmental activities (minor differences may be due to rounding):** 33,585,220

	Governmental Activities	Business-type Activities	Total
<b>Assets</b>			
Cash	149,377,662	24,584	149,402,246
Investments	0	0	0
Receivables	26,234,411	1,173	26,235,584
Due from (to) other funds	(599,779)	599,779	0
Stores	63,555	0	63,555
Prepaid expenses	0	0	0
Other current assets	0	0	0
Capital assets:			
Land	18,821,283	0	18,821,283
Land Improvements	44,973,787	0	44,973,787
Buildings	272,829,859	0	272,829,859
Equipment	44,146,495	0	44,146,495
Work in progress	113,829,582	0	113,829,582
Less accumulated depreciation	(128,599,813)	0	(128,599,813)
Total assets	<u>541,077,042</u>	<u>625,536</u>	<u>541,702,578</u>
<b>Deferred Outflows of Resources</b>	74,681,869	127,700	74,809,569
<b>Liabilities</b>			
Accounts payable and other current liabilities	19,631,693	651	19,632,344
Current loans	14,000,000	0	14,000,000
Unearned revenue	1,001,939	13,306	1,015,245
Long-term liabilities:	460,278,225	667,000	460,945,225
Due within one year	8,832,181		8,832,181
Due in more than one year	<u>451,446,044</u>	<u>667,000</u>	<u>452,113,044</u>
Total liabilities	<u>494,911,857</u>	<u>680,957</u>	<u>495,592,814</u>
<b>Deferred Inflows of Resources</b>	8,554,301	72,280	8,626,581
<b>Net Position</b>			
Net investment in capital assets	173,294,912		173,294,912
Restricted for:			
Capital projects	16,175,109		16,175,109
Debt service	7,372,611		7,372,611
Educational programs	13,227,497		13,227,497
Other purposes (expendable)			0
Other purposes (nonexpendable)			0
Unrestricted	<u>(97,777,376)</u>	<u>0</u>	<u>(97,777,376)</u>
Total net position	<u>112,292,753</u>	<u>0</u>	<u>112,292,753</u>

**Total fund balances, governmental funds:**

134,087,805

Amounts reported for assets, deferred outflows of resources, liabilities, and deferred inflows of resources for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets relating to governmental activities, at historical cost:	494,601,006	
Accumulated depreciation:	(128,599,813)	
Net:		366,001,193

Unamortized costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. Unamortized debt insurance costs included in prepaid expense on the statement of net position are:

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unamatured interest owing at the end of the period was:

(2,700,845)

Deferred recognition of earned but unavailable revenues: In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred in governmental funds, but are recognized in the government-wide statements, is:

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

General obligation bonds payable	177,973,465	
State school building loans payable	-	
Net Pension Liability (Asset)	187,678,000	
Total/Net OPEB Liability	37,831,240	
Compensated absences payable	749,265	
Certificates of participation payable	29,080,450	
Capital leases payable	13,318,067	
Lease revenue bonds payable	-	
Other general long-term debt	13,647,738	
Deferred gain or loss on debt refunding	(5,178,279)	
Total:		(455,099,946)

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources relating to pensions	64,910,102
Deferred inflows of resources relating to pensions	(3,998,720)

Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is:

9,055,256

Deferred outflows and inflows of resources related to other postemployment benefits (OPEB): In governmental funds, deferred outflows and inflows of resources related to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources related to OPEB are reported.

Deferred outflows of resources relating to OPEB	4,593,488
Deferred inflows of resources relating to OPEB	(4,555,581)

**Total net position, governmental activities (minor differences may be due to rounding):**

112,292,752