

## Galt Joint Union Elementary School District 2020-21 Unaudited Actuals

### MULTI-YEAR BUDGET NARRATIVE and ASSUMPTIONS

The Multi-year Projection is based on the following assumptions:

- The Local Control Funding Formula (LCFF) revenue has been calculated using the FCMAT (Fiscal Crisis and Management Assistance Team) calculator. The calculator was updated by FCMAT and based on the 2021-22 State Budget.
- Enrollment Projections: Note – we are funded on the attendance rate of our enrollment or “Average Daily Attendance” (ADA). Typically, we average about a 95% - 96% actual attendance rate on our enrollment.
  - 2021-22: 3401.38 (prior year)
  - 2022-23 & 2023-24: 3179.93
- COLA Projections:
  - 2021-22: 5.07%
  - 2022-23: 2.48%
  - 2023-24: 3.11%
- LCFF Gap Funding:
  - 100%
- STRS Employer Rates:
  - 2021-22: 16.92%
  - 2022-23: 19.10%
  - 2023-24: 19.10%
- PERS Employer Rates:
  - 2021-22: 22.91%
  - 2022-23: 26.10%
  - 2023-24: 27.10%
- Unduplicated/Free/Reduced/EL percentages:
  - 2021-22: 63.12%
  - 2022-23: 63.19%
  - 2023-24: 63.29%
- Supplemental/Concentration Funding:
  - 2021-22: \$5,245,894
  - 2022-23: \$5,040,357
  - 2023-24: \$5,221,600
- The Routine Repair and Maintenance restricted account remains at 3% of the total general fund adopted budget expenditures for 2021-22 and beyond.

- Components of the Ending Balance
  - Restricted carryovers each year must be reserved as part of the program from which the funding originated.
  - The district's Reserve for Economic Uncertainties has been set at 3% annually.
  - The 2020-21 Restricted Ending Balances include the Extended Learning Opportunities Grant funds of \$454,476.
  - The 2021-22 Restricted Ending Balances include ESSER funds of \$6,995,411.

## **Galt Joint Union Elementary School District 2021-22 Budget Revision 1 Assumptions**

### **INCOME**

### **ASSUMPTIONS**

#### **Student ADA**

-Revenue is based on the ADA of 3,401.38. ADA is projected to reduce in 2022-23. Due to declining enrollment.

-The statutory COLA for 2021-22 is 5.07%, for 2022-23 the rate is 2.48% and 3.11% for 23-24.

-The increase in LCFF funds was \$662,627.

#### **Federal Income**

-The following changes have been made:

Prior year carryovers have been added to the budget.  
Addition of Cares Act ESSER II Funds in the amount of \$2,332,200.

#### **State Income**

-The following changes have been made:

Prior year carryovers have been added to the budget.  
AB86 funds for the In Person Instruction Grant have been added in the amount of \$503,498.  
Expanded Learning Opportunity Grant Funds have been added in the amount of \$1,141,093.

#### **Local Income**

-No significant changes have been made.

#### **Transfers In**

-No additional transfers in have been added.

### **EXPENSES**

#### **Cert. Salaries**

-Salaries have been updated for new teacher replacement of retirees.

#### **Class. Salaries**

-Salaries have been updated for changes in personnel.

#### **Benefits**

-Increases to statutory benefits have been budgeted to reflect salary changes and rate changes to STRS, PERS, SDI and Worker's Compensation rates.

-Current year PARS retirement agreement of \$207,466.

#### **Supplies**

-Prior year carryover amounts have been added.

#### **Operating Expenses**

-Prior year carryover amounts have been added.

#### **Capital Outlay**

-No significant changes have been made.

#### **Transfers Out**

-No significant changes have been made.

**OTHER FUNDS:**

**CHILD DEVELOPMENT**

- No significant changes have been made.

**CAFETERIA FUND**

-No significant changes have been made.

**BUILDING FUND – BOND PROCEEDS**

-No significant changes have been made.

**CAPITAL FACILITIES**

-No significant changes have been made.

**MELLO ROOS**

-No significant changes have been made.

**POST EMPLOYMENT BENEFITS FUND:**

-No significant changes have been made.



**Multi Year Financial Analysis**  
**20-21 Unaudited Actuals**

	Account Codes	UNAUDITED ACTUALS 2020-21	REVISION 1 Projected 2021-22	Projected 2022-23	Projected 2023-24
<b>A. REVENUES</b>					
LCFF Sources	8010-8099	33,543,031	34,818,891	33,371,955	34,425,335
Federal Revenues	8100-8299	7,108,229	12,939,405	2,875,878	2,875,878
Other State Revenues	8300-8599	5,046,000	5,906,313	3,610,213	3,610,213
Other Local Revenues	8600-8799	2,547,810	2,647,469	2,447,469	2,447,469
<b>Total Revenues</b>		<b>48,245,070</b>	<b>56,312,078</b>	<b>42,305,515</b>	<b>43,358,895</b>
<b>B. EXPENDITURES</b>					
Certificated Salaries	1000-1999	19,618,106	19,000,621	18,476,058	18,702,416
Classified Salaries	2000-2999	7,653,935	8,145,753	8,163,829	8,263,134
Employee Benefits	3000-3999	9,902,161	10,901,267	11,273,819	11,768,860
Books and Supplies	4000-4999	2,727,990	2,727,553	1,460,027	1,460,027
Services	5000-5999	4,218,804	4,514,291	4,219,699	4,243,456
Capital Outlay	6000-6999	452,242	616,378	133,286	133,286
Other Outgo	7100-7200/7438-7439	64,936	96,618	0	0
Direct/Indirect Costs	7310-7350	(110,383)	(113,998)	(113,998)	(113,998)
<b>Total Expenses</b>		<b>44,527,791</b>	<b>45,888,483</b>	<b>43,612,720</b>	<b>44,457,181</b>
Difference (Revenues-Expenses)		3,717,279	10,423,595	(1,307,205)	(1,098,286)
Prior Year Adjustments					
Transfers In	8900-8929	15,647	5,000	5,000	5,000
Other Sources		19,683	10,000	10,000	10,000
Transfers Out		0	139,234	139,234	139,234
Contributions		0	0	0	0
<b>Total Transfers</b>		<b>35,330</b>	<b>(124,234)</b>	<b>(124,234)</b>	<b>(124,234)</b>
Net Increase(Decrease) in Fund Balance		3,752,609	10,299,361	(1,431,439)	(1,222,520)
Beginning Balance		4,580,610	8,330,690	18,630,051	17,198,612
Audit Adjustments		(2,529)			
<b>Ending Reserve Balance</b>		<b>8,330,690</b>	<b>18,630,051</b>	<b>17,198,612</b>	<b>15,976,093</b>
3% Econ. Uncertainties		1,335,834	1,380,832	1,312,559	1,337,892
<b>Components of Reserve</b>					
		UNAUDITED ACTUALS 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
Revolving Fund		20,000	20,000	20,000	20,000
Prepaid		381,081	0	0	0
		0	0	0	0
<b>Restricted Beg. Balance:</b>		0	0	0	0
Restricted Carryover		806,989	7,471,160	8,560,035	8,052,915
Routine Maintenance Carryover		208,842	1,380,832	1,380,832	1,380,832
Lottery Current to spend next year		76,280	76,280	76,280	76,280
Reserve for Supplemental/Conc.		883,474	1,427,865	1,427,865	1,427,865
School Site Carryovers		135,447	0	0	0
3% Economic Uncertainties		1,335,834	1,380,832	1,312,559	1,337,892
Remaining Reserve		4,482,743	6,873,083	5,801,874	5,061,140
<b>Ending Balances</b>		<b>8,330,690</b>	<b>18,630,051</b>	<b>18,579,444</b>	<b>17,356,924</b>
<i>Total Reserve Percentage</i>		18.7%	40.5%	42.5%	38.9%
<i>Total Unrestricted Reserve</i>		13.07%	17.93%	16.26%	14.35%

<b>GALT JOINT UNION SCHOOL DISTRICT 2021-22 BUDGET REVISION 1</b>
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***GENERAL FUND INCOME:***

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<b>DESCRIPTION</b>	<b>AMOUNT</b>
LCFF Revenue	662,627
Federal Revenue	2,915,531
State Revenue	1,887,051
Local Revenues	20,289
Transfers from Other Funds	-
<b>TOTAL INCOME INCREASE</b>	<b>5,485,498</b>

***GENERAL FUND EXPENDITURES:***

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<b>DESCRIPTION</b>	<b>AMOUNT</b>
Certificated Salary	252,175
Classified Salary	122,555
Employee Benefits	96,958
Books & supplies	335,193
Services, Other Expense	487,400
Capital Outlay	572,762
Other Outgo	0
Interfund Transfers	0
Stores	0
Reserve	3,618,455
<b>TOTAL INCREASE IN EXPENSE/RESERVE</b>	<b>5,485,498</b>

<b>GALT JOINT UNION SCHOOL DISTRICT</b> <b>2021-22 BUDGET REVISION 1</b>
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**PRESCHOOL FUND INCOME:**

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DESCRIPTION	AMOUNT
Federal Revenues	
State Revenues	
Local Revenues	
<b>TOTAL INCOME INCREASE</b>	<b>0</b>

**PRESCHOOL FUND EXPENDITURES:**

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DESCRIPTION	AMOUNT
Cert. Salaries	4,243
Class. Salaries	215
Benefits	(6,942)
Books & Supplies	2,484
Services	0
Capital Outlay	0
Other Outgo	0
Designated for Restricted Reserve	0
<b>TOTAL INCREASE IN EXPENSE/RESERVE</b>	<b>0</b>

<b>GALT JOINT UNION SCHOOL DISTRICT</b> <b>2021-22 BUDGET REVISION 1</b>
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**CAFETERIA FUND INCOME:**

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DESCRIPTION	AMOUNT
Federal Revenues	0
State Revenues	0
Local Revenues	0
<b>TOTAL INCOME INCREASE</b>	<b>0</b>

**CAFETERIA EXPENDITURES:**

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DESCRIPTION	AMOUNT
Classified Salaries	2,903
Benefits	(10,504)
Supplies	0
Services	0
Capital Outlay	0
Other Outgo	0
Transfer to General Fund	
Stores	
Designated for Restricted Reserve	7,601
	2
<b>TOTAL INCREASE IN EXPENSE/RESERVE</b>	<b>0</b>

<b>GALT JOINT UNION SCHOOL DISTRICT 2021-22 BUDGET REVISION 1</b>
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***CAPITAL FACILITIES INCOME:***

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DESCRIPTION	AMOUNT
Local Income	0
Proceeds from Leases	0
<b>TOTAL INCOME INCREASE</b>	<b>0</b>

***CAPITAL FACILITIES EXPENDITURES:***

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DESCRIPTION	AMOUNT
Salaries	30,693
Benefits	6,363
Supplies	
Services	
Capital Outlay	
Transfers to other funds	
Lease Payments	
Designated for Capital Projects	(37,056)
<b>TOTAL INCREASE IN EXPENSE/RESERVE</b>	<b>0</b>

<b>GALT JOINT UNION SCHOOL DISTRICT 2021-22 BUDGET REVISION 1</b>
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***BUILDING FUND INCOME:***

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DESCRIPTION	AMOUNT
Interest	
Other Income	
<b>TOTAL INCOME INCREASE</b>	<b>0</b>

***BUILDING FUND EXPENDITURES:***

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DESCRIPTION	AMOUNT
Supplies	
Services	
Capital Outlay	0
Transfer to State School Building	
Lease/Purchase Payments	
Designated for Capital Projects	0
<b>TOTAL INCREASE IN EXPENSE/RESERVE</b>	<b>0</b>

<b>GALT JOINT UNION SCHOOL DISTRICT 2021-22 BUDGET REVISION 1</b>
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**COUNTY SCHOOL FACILITIES FUND**

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DESCRIPTION	AMOUNT
Interest	0
Other Income	0
<b>TOTAL INCOME INCREASE</b>	<b>0</b>

**COUNTY SCHOOL FACILITIES EXPENDITURES:**

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DESCRIPTION	AMOUNT
Supplies	0
Services	350
Capital Outlay	3,102
Transfer to State School Building	
Lease/Purchase Payments	
Designated for Capital Projects	(3,452)
<b>TOTAL INCREASE IN EXPENSE/RESERVE</b>	<b>0</b>

<b>GALT JOINT UNION SCHOOL DISTRICT 2021-22 BUDGET REVISION 1</b>
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**MELLO ROOS INCOME:**

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DESCRIPTION	AMOUNT
Interest	
Other Income	
<b>TOTAL INCOME INCREASE</b>	<b>0</b>

**MELLO ROOS EXPENDITURES:**

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DESCRIPTION	AMOUNT
Supplies	
Services	
Capital Outlay	0
Transfer to State School Building	
Lease/Purchase Payments	
Designated for Capital Projects	0
<b>TOTAL INCREASE IN EXPENSE/RESERVE</b>	<b>0</b>

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	33,543,031.23	0.00	33,543,031.23	34,818,891.00	0.00	34,818,891.00	3.8%
2) Federal Revenue		8100-8299	0.00	7,108,229.64	7,108,229.64	0.00	12,939,405.00	12,939,405.00	82.0%
3) Other State Revenue		8300-8599	699,299.15	4,346,700.87	5,046,000.02	665,975.00	5,240,338.97	5,906,313.97	17.0%
4) Other Local Revenue		8600-8799	432,768.97	2,115,041.02	2,547,809.99	607,506.00	2,039,963.00	2,647,469.00	3.9%
5) TOTAL REVENUES			34,675,099.35	13,569,971.53	48,245,070.88	36,092,372.00	20,219,706.97	56,312,078.97	16.7%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	14,240,629.41	5,377,476.86	19,618,106.27	13,591,826.00	5,408,795.00	19,000,621.00	-3.1%
2) Classified Salaries		2000-2999	4,384,125.88	3,269,809.33	7,653,935.21	5,314,659.00	2,831,093.80	8,145,752.80	6.4%
3) Employee Benefits		3000-3999	5,686,338.29	4,215,822.65	9,902,160.94	6,459,509.00	4,441,758.00	10,901,267.00	10.1%
4) Books and Supplies		4000-4999	461,088.75	2,266,901.02	2,727,989.77	887,859.00	1,839,694.70	2,727,553.70	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,948,880.49	2,269,923.04	4,218,803.53	2,355,991.98	2,158,299.00	4,514,290.98	7.0%
6) Capital Outlay		6000-6999	90,756.70	361,486.20	452,242.90	0.00	616,378.00	616,378.00	36.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	64,936.29	0.00	64,936.29	96,618.00	0.00	96,618.00	48.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(667,752.45)	557,369.27	(110,383.18)	(476,220.00)	362,222.00	(113,998.00)	3.3%
9) TOTAL EXPENDITURES			26,209,003.36	18,318,788.37	44,527,791.73	28,230,242.98	17,656,240.50	45,888,483.48	3.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			8,466,095.99	(4,748,816.84)	3,717,279.15	7,862,129.02	2,561,466.47	10,423,595.49	180.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	15,647.18	0.00	15,647.18	5,000.00	0.00	5,000.00	-68.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	139,234.00	0.00	139,234.00	New
2) Other Sources/Uses									
a) Sources		8930-8979	19,683.25	0.00	19,683.25	10,000.00	0.00	10,000.00	-49.2%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,056,496.02)	5,056,496.02	0.00	(5,274,695.00)	5,274,695.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(5,021,165.59)	5,056,496.02	35,330.43	(5,398,929.00)	5,274,695.00	(124,234.00)	-451.6%



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,444,930.40	307,679.18	3,752,609.58	2,463,200.02	7,836,161.47	10,299,361.49	174.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	3,872,458.67	708,151.40	4,580,610.07	7,314,860.07	1,015,830.58	8,330,690.65	81.9%
a) As of July 1 - Unaudited		9793	(2,529.00)	0.00	(2,529.00)	0.00	0.00	0.00	-100.0%
b) Audit Adjustments			3,869,929.67	708,151.40	4,578,081.07	7,314,860.07	1,015,830.58	8,330,690.65	82.0%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			3,869,929.67	708,151.40	4,578,081.07	7,314,860.07	1,015,830.58	8,330,690.65	82.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,314,860.07	1,015,830.58	8,330,690.65	9,778,060.09	8,851,992.05	18,630,052.14	123.6%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable			20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Revolving Cash			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	381,080.79	0.00	381,080.79	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	1,015,830.58	1,015,830.58	0.00	8,851,992.05	8,851,992.05	771.4%
c) Committed			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned			5,577,946.28	0.00	5,577,946.28	8,377,228.57	0.00	8,377,228.57	50.2%
Other Assignments		9780	76,280.00		76,280.00				
Reserve for Teacher Lottery	0000	9780	135,447.00		135,447.00				
School Site Carryovers	0000	9780	883,474.00		883,474.00				
Supplemental Concentration Carryover	0000	9780	3,860,913.54		3,860,913.54				
Reserve for Board Approval	0000	9780	621,831.74		621,831.74				
Reserve for Lottery Expenditures	1100	9780				76,280.00		76,280.00	
Teacher Lottery Reserve	0000	9780				1,427,865.00		1,427,865.00	
Supplemental Concentration Carryover	0000	9780				5,945,438.83		5,945,438.83	
Remaining Reserve for Board Approval	0000	9780				716,349.74		716,349.74	
Reserve for Lottery	1100	9780				211,295.00		211,295.00	
EPA	1400	9780							
e) Unassigned/Unappropriated			1,335,833.00	0.00	1,335,833.00	1,380,831.52	0.00	1,380,831.52	3.4%
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	11,121,372.34	290,454.31	11,411,826.65				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	(703.00)	0.00	(703.00)				
c) in Revolving Cash Account		9130	20,000.00	0.00	20,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,383,323.86	2,483,861.62	4,867,185.48				
4) Due from Grantor Government		9290	37,944.10	0.00	37,944.10				
5) Due from Other Funds		9310	128,560.25	0.00	128,560.25				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	381,080.79	0.00	381,080.79				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			14,071,578.34	2,774,315.93	16,845,894.27				
<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	2,257,094.00	1,202,013.00	3,459,107.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	3,902.63	15,000.00	18,902.63				
4) Current Loans		9640	4,495,721.64	0.00	4,495,721.64				
5) Unearned Revenue		9650	0.00	541,472.35	541,472.35				
6) TOTAL LIABILITIES			6,756,718.27	1,758,485.35	8,515,203.62				
<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)	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)	
					7,314,860.07	1,015,830.58	8,330,690.65				

Description	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>							
Principal Apportionment State Aid - Current Year	14,977,488.65	0.00	14,977,488.65	21,603,289.00	0.00	21,603,289.00	44.2%
Education Protection Account State Aid - Current Year	10,674,825.00	0.00	10,674,825.00	6,533,849.00	0.00	6,533,849.00	-38.8%
State Aid - Prior Years	1,059,726.00	0.00	1,059,726.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions	33,509.00	0.00	33,509.00	31,717.00	0.00	31,717.00	-5.3%
Timber Yield Tax	0.97	0.00	0.97	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes	3,699,660.40	0.00	3,699,660.40	3,669,768.00	0.00	3,669,768.00	-0.8%
Unsecured Roll Taxes	139,485.63	0.00	139,485.63	119,678.00	0.00	119,678.00	-14.2%
Prior Years' Taxes	84,325.37	0.00	84,325.37	27,447.00	0.00	27,447.00	-67.5%
Supplemental Taxes	256,629.49	0.00	256,629.49	336,303.00	0.00	336,303.00	31.0%
Education Revenue Augmentation Fund (ERAF)	2,427,632.97	0.00	2,427,632.97	2,222,089.00	0.00	2,222,089.00	-8.5%
Community Redevelopment Funds (SB 617/699/1992)	193,527.31	0.00	193,527.31	274,751.00	0.00	274,751.00	42.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses	1,790.89	0.00	1,790.89	0.00	0.00	0.00	-100.0%
Other In-Lieu Taxes	(895.45)	0.00	(895.45)	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment	33,547,706.23	0.00	33,547,706.23	34,818,891.00	0.00	34,818,891.00	3.8%
<b>Subtotal, LCFF Sources</b>							
<b>LCFF Transfers</b>							
Unrestricted LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	(4,675.00)	0.00	(4,675.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers	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			33,543,031.23	0.00	33,543,031.23	34,818,891.00	0.00	34,818,891.00	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	771,072.56	771,072.56	0.00	774,814.00	774,814.00	0.5%
Special Education Discretionary Grants		8182	0.00	81,337.00	81,337.00	0.00	81,338.00	81,338.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,066,269.66	1,066,269.66		1,381,251.00	1,381,251.00	29.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		85,307.74	85,307.74		229,110.00	229,110.00	168.6%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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		89,784.90	89,784.90			128,531.00	128,531.00	43.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630									
Other NCLB / Every Student Succeeds Act		8290		62,759.05	62,759.05			190,834.00	190,834.00	204.1%
Career and Technical Education	3500-3599	8290		0.00	0.00			0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	4,951,698.73	4,951,698.73	0.00	0.00	10,153,527.00	10,153,527.00	105.1%
TOTAL, FEDERAL REVENUE			0.00	7,108,229.64	7,108,229.64	0.00	0.00	12,939,405.00	12,939,405.00	82.0%
<b>OTHER STATE REVENUE</b>										
Other State Apportionments										
ROC/P Entitlement										
Prior Years	6360	8319		0.00	0.00			0.00	0.00	0.0%
Special Education Master Plan										
Current Year	6500	8311		0.00	0.00			0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00			0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs										
Mandated Costs Reimbursements										
Lottery - Unrestricted and Instructional Materials			109,474.00	0.00	109,474.00	111,550.00	111,550.00	0.00	111,550.00	1.9%
Tax Relief Subventions			589,825.15	258,644.33	848,469.48	554,425.00	554,425.00	221,089.00	775,514.00	-8.6%
Restricted Levies - Other										
Homeowners' Exemptions			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		436,099.82	436,099.82			424,068.00	424,068.00	-2.8%

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)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		2,982.25	2,982.25		3,017.75	3,017.75	1.2%
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		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	3,648,974.47	3,648,974.47	0.00	4,592,164.22	4,592,164.22	25.8%
<b>TOTAL, OTHER STATE REVENUE</b>			699,299.15	4,346,700.87	5,046,000.02	665,975.00	5,240,338.97	5,906,313.97	17.0%

Description	2020-21 Unaudited Actuals		2021-22 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
<b>OTHER LOCAL REVENUE</b>						
Other Local Revenue County and District Taxes						
Other Restricted Levies Secured Roll	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	0.00	0.00	0.00	0.00	0.00	0.0%
Sales						
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	75,414.00	0.00	75,414.00	75,984.00	0.00	0.8%
Interest	44,558.74	16.80	44,575.54	80,476.00	0.00	80.5%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts						
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	155,519.19	51,245.19	206,764.38	144,514.00	53,055.00	-4.4%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	0.00	135,969.68	135,969.68	0.00	195,857.00	44.0%
Other Local Revenue Plus: Misc Funds Non-LCFF						
California Dept of Education SACS Financial Reporting Software - 2021.2.0 File: fund-a (Rev 02/23/2021)						



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	895.45	0.00	895.45	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	155,584.59	970,614.35	1,126,198.94	306,532.00	870,521.00	1,177,053.00	4.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	797.00	0.00	797.00	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	957,195.00	0.00	957,195.00	0.00	920,530.00	920,530.00	-3.8%
From JPAs	6500	8793	0.00	0.00	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	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	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			432,768.97	2,115,041.02	2,547,809.99	607,506.00	2,039,963.00	2,647,469.00	3.9%
TOTAL, REVENUES			34,675,099.35	13,569,971.53	48,245,070.88	36,092,372.00	20,219,706.97	56,312,078.97	16.7%

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	12,279,024.33	4,602,038.96	16,881,063.29	11,190,085.00	4,608,720.00	15,798,805.00	-6.4%
Certificated Pupil Support Salaries		1200	302,959.01	224,859.42	527,818.43	475,467.00	72,513.00	547,980.00	3.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,623,700.37	277,311.85	1,901,012.22	1,665,455.00	207,184.00	1,872,639.00	-1.5%
Other Certificated Salaries		1900	34,945.70	273,266.63	308,212.33	260,819.00	520,378.00	781,197.00	153.5%
TOTAL, CERTIFICATED SALARIES			14,240,629.41	5,377,476.86	19,618,106.27	13,591,826.00	5,408,795.00	19,000,621.00	-3.1%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	472,216.80	1,472,827.94	1,945,044.74	492,539.00	1,671,927.80	2,164,466.80	11.3%
Classified Support Salaries		2200	1,514,954.30	790,745.30	2,305,699.60	1,919,466.00	561,845.00	2,481,311.00	7.6%
Classified Supervisors' and Administrators' Salaries		2300	390,811.45	190,513.18	581,324.63	474,018.00	72,105.00	546,123.00	-6.1%
Clerical, Technical and Office Salaries		2400	1,739,449.74	334,487.98	2,073,937.72	1,861,366.00	197,889.00	2,059,255.00	-0.7%
Other Classified Salaries		2900	266,693.59	481,234.93	747,928.52	567,270.00	327,327.00	894,597.00	19.6%
TOTAL, CLASSIFIED SALARIES			4,384,125.88	3,269,809.33	7,653,935.21	5,314,659.00	2,831,093.80	8,145,752.80	6.4%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	2,278,200.13	2,655,043.51	4,933,243.64	2,260,606.00	2,812,798.00	5,073,404.00	2.8%
PERS		3201-3202	767,944.88	507,914.04	1,275,858.92	973,280.00	499,117.00	1,472,397.00	15.4%
OASDI/Medicare/Alternative		3301-3302	532,074.98	322,813.35	854,888.33	634,144.00	298,501.00	932,645.00	9.1%
Health and Welfare Benefits		3401-3402	1,243,430.30	540,067.21	1,783,497.51	1,305,429.00	622,927.00	1,928,356.00	8.1%
Unemployment Insurance		3501-3502	10,823.21	11,776.65	22,599.86	95,056.00	39,863.00	134,919.00	497.0%
Workers' Compensation		3601-3602	247,152.28	114,954.24	362,106.52	294,483.00	118,991.00	413,474.00	14.2%
OPEB, Allocated		3701-3702	168,118.83	11,132.28	179,251.11	258,186.00	3,125.00	261,311.00	45.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	438,593.68	52,121.37	490,715.05	638,325.00	46,436.00	684,761.00	39.5%
TOTAL, EMPLOYEE BENEFITS			5,686,338.29	4,215,822.65	9,902,160.94	6,459,509.00	4,441,758.00	10,901,267.00	10.1%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	32,502.06	32,502.06	30,000.00	246.00	30,246.00	-6.9%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	438,913.74	1,572,965.18	2,011,878.92	816,651.00	1,827,447.70	2,644,098.70	31.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	22,175.01	661,433.78	683,608.79	41,208.00	12,001.00	53,209.00	-92.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			461,088.75	2,266,901.02	2,727,989.77	887,859.00	1,839,694.70	2,727,563.70	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	92,531.46	877,436.18	969,967.64	95,692.00	700,789.00	796,481.00	-17.9%
Travel and Conferences		5200	15,955.36	27,019.39	42,974.75	32,625.00	46,711.00	79,336.00	84.6%
Dues and Memberships		5300	24,873.31	975.00	25,848.31	27,656.00	924.00	28,580.00	10.6%
Insurance		5400 - 5450	193,211.96	1,460.00	194,671.96	199,911.98	0.00	199,911.98	2.7%
Operations and Housekeeping Services		5500	760,613.96	8,438.42	769,052.38	757,801.00	8,070.00	765,871.00	-0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	145,983.93	145,236.90	291,220.83	187,933.00	38,433.00	226,366.00	-22.3%
Transfers of Direct Costs		5710	(1,208.00)	1,208.00	0.00	(800.00)	800.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	625,582.61	1,187,929.54	1,823,512.15	949,403.00	1,359,144.00	2,308,547.00	26.6%
Communications		5900	91,335.90	10,219.61	101,555.51	105,770.00	3,428.00	109,198.00	7.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			1,948,880.49	2,269,923.04	4,218,803.53	2,355,991.98	2,158,299.00	4,514,290.98	7.0%

Description	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>							
Land	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	0.00	261,547.47	261,547.47	0.00	488,208.00	488,208.00	86.7%
Books and Media for New School Libraries or Major Expansion of School Libraries	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	90,756.70	43,048.73	133,805.43	0.00	31,210.00	31,210.00	-76.7%
Equipment Replacement	0.00	56,890.00	56,890.00	0.00	96,960.00	96,960.00	70.4%
Lease Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>	<b>90,756.70</b>	<b>361,486.20</b>	<b>452,242.90</b>	<b>0.00</b>	<b>616,378.00</b>	<b>616,378.00</b>	<b>36.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>							
Tuition							
Tuition for Instruction Under Interdistrict Attendance Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	64,936.29	0.00	64,936.29	96,618.00	0.00	96,618.00	48.8%
Payments to JPAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	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		0.00	0.00		0.00	0.00	0.0%
To County Offices		0.00	0.00		0.00	0.00	0.0%
To JPAs		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools		0.00	0.00		0.00	0.00	0.0%
To County Offices		0.00	0.00		0.00	0.00	0.0%
To JPAs		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	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									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			64,936.29	0.00	64,936.29	96,618.00	0.00	96,618.00	48.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(557,369.27)	557,369.27	0.00	(362,222.00)	362,222.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(110,383.18)	0.00	(110,383.18)	(113,998.00)	0.00	(113,998.00)	3.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(667,752.45)	557,369.27	(110,383.18)	(476,220.00)	362,222.00	(113,998.00)	3.3%
TOTAL EXPENDITURES			26,209,003.36	18,318,788.37	44,527,791.73	28,230,242.98	17,658,240.50	45,888,483.48	3.1%

Description	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>							
<b>INTERFUND TRANSFERS IN</b>							
From: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	15,647.18	0.00	15,647.18	5,000.00	0.00	5,000.00	-68.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>	15,647.18	0.00	15,647.18	5,000.00	0.00	5,000.00	-68.0%
<b>INTERFUND TRANSFERS OUT</b>							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	0.00	0.00	0.00	139,234.00	0.00	139,234.00	New
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>	0.00	0.00	0.00	139,234.00	0.00	139,234.00	New
<b>OTHER SOURCES/USES</b>							
<b>SOURCES</b>							
State Apportionments							
Emergency Apportionments							
Proceeds							
Proceeds from Disposal of Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs							
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation							
Proceeds from Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	19,683.25	0.00	19,683.25	10,000.00	0.00	10,000.00	-49.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL SOURCES			19,683.25	0.00	19,683.25	10,000.00	0.00	10,000.00	-49.2%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(5,056,496.02)	5,056,496.02	0.00	(5,274,695.00)	5,274,695.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(5,056,496.02)	5,056,496.02	0.00	(5,274,695.00)	5,274,695.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(5,021,165.59)	5,056,496.02	35,330.43	(5,398,929.00)	5,274,695.00	(124,234.00)	-451.6%

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	33,543,031.23	0.00	33,543,031.23	34,818,891.00	0.00	34,818,891.00	3.8%
2) Federal Revenue		8100-8299	0.00	7,108,229.64	7,108,229.64	0.00	12,939,405.00	12,939,405.00	82.0%
3) Other State Revenue		8300-8599	699,299.15	4,346,700.87	5,046,000.02	665,975.00	5,240,338.97	5,906,313.97	17.0%
4) Other Local Revenue		8600-8799	432,768.97	2,115,041.02	2,547,809.99	607,506.00	2,039,963.00	2,947,469.00	3.9%
5) TOTAL REVENUES			34,675,099.35	13,569,971.53	48,245,070.88	36,092,372.00	20,219,706.97	56,312,078.97	16.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		16,725,923.28	12,444,732.63	29,170,655.91	16,333,374.00	12,979,774.50	29,313,148.50	0.5%
2) Instruction - Related Services	2000-2999		3,274,382.44	1,504,605.39	4,778,987.83	3,823,568.00	1,670,735.00	5,494,303.00	15.0%
3) Pupil Services	3000-3999		1,877,709.96	1,044,022.18	2,921,732.14	2,567,853.00	764,856.00	3,332,709.00	14.1%
4) Ancillary Services	4000-4999		0.00	37.00	37.00	0.00	39.00	39.00	5.4%
5) Community Services	5000-5999		38,341.92	0.00	38,341.92	31,155.00	0.00	31,155.00	-18.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,909,802.90	1,531,654.90	3,441,457.80	2,873,213.00	496,613.00	3,369,826.00	-2.1%
8) Plant Services	8000-8999	Except 7600-7699	2,317,906.57	1,793,736.27	4,111,642.84	2,504,461.98	1,746,223.00	4,250,684.98	3.4%
9) Other Outgo	9000-9999		64,936.29	0.00	64,936.29	96,618.00	0.00	96,618.00	48.8%
10) TOTAL EXPENDITURES			26,209,003.36	18,318,788.37	44,527,791.73	28,230,242.98	17,658,240.50	45,888,483.48	3.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			8,466,095.99	(4,748,816.84)	3,717,279.15	7,862,129.02	2,561,466.47	10,423,595.49	180.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	15,647.18	0.00	15,647.18	5,000.00	0.00	5,000.00	-68.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	139,234.00	0.00	139,234.00	New
2) Other Sources/Uses									
a) Sources		8930-8979	19,683.25	0.00	19,683.25	10,000.00	0.00	10,000.00	-49.2%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,056,496.02)	5,056,496.02	0.00	(5,274,695.00)	5,274,695.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(5,021,165.59)	5,056,496.02	35,330.43	(5,398,929.00)	5,274,695.00	(124,234.00)	-451.6%



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>			3,444,930.40	307,679.18	3,752,609.58	2,463,200.02	7,836,161.47	10,299,361.49	174.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,872,458.67	708,151.40	4,580,610.07	7,314,860.07	1,015,830.58	8,330,690.65	81.9%
b) Audit Adjustments		9793	(2,529.00)	0.00	(2,529.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,869,929.67	708,151.40	4,578,081.07	7,314,860.07	1,015,830.58	8,330,690.65	82.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,869,929.67	708,151.40	4,578,081.07	7,314,860.07	1,015,830.58	8,330,690.65	82.0%
2) Ending Balance, June 30 (E + F1e)			7,314,860.07	1,015,830.58	8,330,690.65	9,778,060.09	8,851,992.05	18,630,052.14	123.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	381,080.79	0.00	381,080.79	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,015,830.58	1,015,830.58	0.00	8,851,992.05	8,851,992.05	771.4%
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	5,577,946.28	0.00	5,577,946.28	8,377,228.57	0.00	8,377,228.57	50.2%
Reserve for Teacher Lottery	0000	9780	76,280.00		76,280.00				
School Site Carryovers	0000	9780	135,447.00		135,447.00				
Supplemental Concentration Carryover	0000	9780	883,474.00		883,474.00				
Reserve for Board Approval	0000	9780	3,860,913.54		3,860,913.54				
Reserve for Lottery Expenditures	1100	9780	621,831.74		621,831.74				
Teacher Lottery Reserve	0000	9780				76,280.00		76,280.00	
Supplemental Concentration Carryover	0000	9780				1,427,865.00		1,427,865.00	
Remaining Reserve for Board Approval	0000	9780				5,945,438.83		5,945,438.83	
Reserve for Lottery	1100	9780				716,349.74		716,349.74	
EPA	1400	9780				211,295.00		211,295.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,335,833.00	0.00	1,335,833.00	1,380,831.52	0.00	1,380,831.52	3.4%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Resource	Description	2020-21		2021-22	
		Unaudited Actuals	Budget	Unaudited Actuals	Budget
3212	Elementary and Secondary School Emergency Relief II (ESSER II) Fi	0.00	261,164.00		
3213	Elementary and Secondary School Emergency Relief III (ESSER III) I	0.00	5,261,000.00		
3214	Elementary and Secondary School Emergency Relief III (ESSER III) I	0.00	1,473,247.00		
5640	Medi-Cal Billing Option	84,273.66	84,289.66		
5810	Other Restricted Federal	254.39	254.39		
6010	After School Education and Safety (ASES)	2.48	2.48		
6300	Lottery: Instructional Materials	151,017.45	205,411.45		
6546	Mental Health-Related Services	0.00	508.00		
7311	Classified School Employee Professional Development Block Grant	25,916.75	25,916.75		
7422	In-Person Instruction (IPI) Grant	0.00	468,875.00		
7425	Expanded Learning Opportunities (ELO) Grant	397,948.99	736,631.99		
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	56,527.47	54,809.67		
7810	Other Restricted State	11,542.54	11,292.81		
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectir	208,842.38	209,958.38		
9010	Other Restricted Local	79,504.47	58,630.47		
Total, Restricted Balance		1,015,830.58	8,851,992.05		

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	46,856.25	0.00	-100.0%
3) Other State Revenue		8300-8599	647,758.11	677,442.00	4.6%
4) Other Local Revenue		8600-8799	3,348.00	2,280.00	-31.9%
5) TOTAL, REVENUES			697,962.36	679,722.00	-2.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	236,308.19	238,056.00	0.7%
2) Classified Salaries		2000-2999	193,595.08	220,810.00	14.1%
3) Employee Benefits		3000-3999	138,818.80	155,819.00	12.2%
4) Books and Supplies		4000-4999	11,061.17	8,299.00	-25.0%
5) Services and Other Operating Expenditures		5000-5999	36,138.81	35,517.00	-1.7%
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	32,984.43	34,849.00	5.7%
9) TOTAL, EXPENDITURES			648,906.48	693,350.00	6.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			49,055.88	(13,628.00)	-127.8%
<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>			49,055.88	(13,628.00)	-127.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,407.90	106,992.78	93.1%
b) Audit Adjustments		9793	2,529.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			57,936.90	106,992.78	84.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,936.90	106,992.78	84.7%
2) Ending Balance, June 30 (E + F1e)			106,992.78	93,364.78	-12.7%
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			106,992.78	93,364.78	-12.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	102,093.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	43,289.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,324.60		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			146,706.83		
<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	4,199.73		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	35,514.32		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			39,714.05		
<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)			106,992.78		

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	46,856.25	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>46,856.25</b>	<b>0.00</b>	<b>-100.0%</b>
<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	555,016.11	583,567.00	5.1%
All Other State Revenue	All Other	8590	92,742.00	93,875.00	1.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>647,758.11</b>	<b>677,442.00</b>	<b>4.6%</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	0.00	0.00	0.0%
Interest		8660	1,018.00	2,280.00	124.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	2,330.00	0.00	-100.0%
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	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>			<b>3,348.00</b>	<b>2,280.00</b>	<b>-31.9%</b>
<b>TOTAL, REVENUES</b>			<b>697,962.36</b>	<b>679,722.00</b>	<b>-2.6%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	225,117.19	226,765.00	0.7%
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	11,191.00	11,291.00	0.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>236,308.19</b>	<b>238,056.00</b>	<b>0.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	129,444.53	154,847.00	19.6%
Classified Support Salaries		2200	11,369.31	11,519.00	1.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	52,781.24	52,744.00	-0.1%
Other Classified Salaries		2900	0.00	1,700.00	New
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>193,595.08</b>	<b>220,810.00</b>	<b>14.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	59,734.29	65,173.00	9.1%
PERS		3201-3202	17,903.72	19,009.00	6.2%
OASDI/Medicare/Alternative		3301-3302	17,172.49	20,451.00	19.1%
Health and Welfare Benefits		3401-3402	33,695.01	37,564.00	11.5%
Unemployment Insurance		3501-3502	227.91	2,257.00	890.3%
Workers' Compensation		3601-3602	7,862.08	8,742.00	11.2%
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	2,223.30	2,623.00	18.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>138,818.80</b>	<b>155,819.00</b>	<b>12.2%</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	11,061.17	8,299.00	-25.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>11,061.17</b>	<b>8,299.00</b>	<b>-25.0%</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	2,728.96	3,734.00	36.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	27,001.00	25,700.00	-4.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,500.00	1,950.00	30.0%
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	4,803.00	3,633.00	-24.4%
Communications		5900	105.85	500.00	372.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>36,138.81</b>	<b>35,517.00</b>	<b>-1.7%</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	32,984.43	34,849.00	5.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>32,984.43</b>	<b>34,849.00</b>	<b>5.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>648,906.48</b>	<b>693,350.00</b>	<b>6.8%</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	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>			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 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)			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	46,856.25	0.00	-100.0%
3) Other State Revenue		8300-8599	647,758.11	677,442.00	4.6%
4) Other Local Revenue		8600-8799	3,348.00	2,280.00	-31.9%
5) TOTAL, REVENUES			697,962.36	679,722.00	-2.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		464,741.25	496,386.00	6.8%
2) Instruction - Related Services	2000-2999		90,476.52	99,558.00	10.0%
3) Pupil Services	3000-3999		15,772.13	19,203.00	21.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		32,984.43	34,849.00	5.7%
8) Plant Services	8000-8999		44,932.15	43,354.00	-3.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			648,906.48	693,350.00	6.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			49,055.88	(13,628.00)	-127.8%
<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>			49,055.88	(13,628.00)	-127.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,407.90	106,992.78	93.1%
b) Audit Adjustments		9793	2,529.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			57,936.90	106,992.78	84.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,936.90	106,992.78	84.7%
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	106,992.78	93,364.78	-12.7%
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>
5058	Child Development: Coronavirus Response and Relief Supple	46,571.91	46,571.91
6130	Child Development: Center-Based Reserve Account	60,420.87	46,792.87
<b>Total, Restricted Balance</b>		<b>106,992.78</b>	<b>93,364.78</b>

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	1,510,343.05	1,464,040.00	-3.1%
3) Other State Revenue		8300-8599	97,534.40	103,008.00	5.6%
4) Other Local Revenue		8600-8799	903.51	110.00	-87.8%
5) TOTAL, REVENUES			1,608,780.96	1,567,158.00	-2.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	624,984.59	670,535.00	7.3%
3) Employee Benefits		3000-3999	264,061.33	279,678.00	5.9%
4) Books and Supplies		4000-4999	622,107.45	609,047.00	-2.1%
5) Services and Other Operating Expenditures		5000-5999	29,941.62	32,000.00	6.9%
6) Capital Outlay		6000-6999	6,880.00	6,880.00	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	77,398.75	79,149.00	2.3%
9) TOTAL, EXPENDITURES			1,625,373.74	1,677,289.00	3.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(16,592.78)	(110,131.00)	563.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	139,234.00	New
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	139,234.00	New

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>			(16,592.78)	29,103.00	-275.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	202,675.21	186,082.43	-8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			202,675.21	186,082.43	-8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			202,675.21	186,082.43	-8.2%
2) Ending Balance, June 30 (E + F1e)			186,082.43	215,185.43	15.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	0.00	-100.0%
Stores		9712	37,523.92	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			138,558.51	215,185.43	55.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(71,211.74)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	10,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	341,922.19		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,416.17		
6) Stores		9320	37,523.92		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			320,650.54		
<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	57,169.36		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	77,398.75		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			134,568.11		
<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)			186,082.43		



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	1,510,343.05	1,464,040.00	-3.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,510,343.05</b>	<b>1,464,040.00</b>	<b>-3.1%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	97,534.40	103,008.00	5.6%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>97,534.40</b>	<b>103,008.00</b>	<b>5.6%</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	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2.69	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	900.82	110.00	-87.8%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>903.51</b>	<b>110.00</b>	<b>-87.8%</b>
<b>TOTAL, REVENUES</b>			<b>1,608,780.96</b>	<b>1,567,158.00</b>	<b>-2.6%</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	506,354.42	552,134.00	9.0%
Classified Supervisors' and Administrators' Salaries		2300	82,327.16	82,535.00	0.3%
Clerical, Technical and Office Salaries		2400	36,303.01	35,866.00	-1.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>624,984.59</b>	<b>670,535.00</b>	<b>7.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	118,501.08	123,627.00	4.3%
OASDI/Medicare/Alternative		3301-3302	46,500.35	49,141.00	5.7%
Health and Welfare Benefits		3401-3402	78,030.60	80,573.00	3.3%
Unemployment Insurance		3501-3502	357.85	3,209.00	796.7%
Workers' Compensation		3601-3602	7,564.28	9,864.00	30.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	13,107.17	13,264.00	1.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>264,061.33</b>	<b>279,678.00</b>	<b>5.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	58,866.69	53,300.00	-9.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	563,240.76	555,747.00	-1.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>622,107.45</b>	<b>609,047.00</b>	<b>-2.1%</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	693.57	2,000.00	188.4%
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	267.75	294.00	9.8%
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	28,980.30	29,706.00	2.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>29,941.62</b>	<b>32,000.00</b>	<b>6.9%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	6,880.00	6,880.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>6,880.00</b>	<b>6,880.00</b>	<b>0.0%</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	77,398.75	79,149.00	2.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>77,398.75</b>	<b>79,149.00</b>	<b>2.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,625,373.74</b>	<b>1,677,289.00</b>	<b>3.2%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	139,234.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	139,234.00	New
<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 (a - b + c - d + e)</b>			0.00	139,234.00	New

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	1,510,343.05	1,464,040.00	-3.1%
3) Other State Revenue		8300-8599	97,534.40	103,008.00	5.6%
4) Other Local Revenue		8600-8799	903.51	110.00	-87.8%
5) TOTAL, REVENUES			1,608,780.96	1,567,158.00	-2.6%
<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		1,547,974.99	1,598,140.00	3.2%
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		77,398.75	79,149.00	2.3%
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			1,625,373.74	1,677,289.00	3.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(16,592.78)	(110,131.00)	563.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	139,234.00	New
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	139,234.00	New

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>			(16,592.78)	29,103.00	-275.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	202,675.21	186,082.43	-8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			202,675.21	186,082.43	-8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			202,675.21	186,082.43	-8.2%
2) Ending Balance, June 30 (E + F1e)			186,082.43	215,185.43	15.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	0.00	-100.0%
Stores		9712	37,523.92	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			138,558.51	215,185.43	55.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<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	46,473.00	56,473.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	92,085.51	114,432.51
5330	Child Nutrition: Summer Food Service Program Operations	0.00	44,279.92
<b>Total, Restricted Balance</b>		<b>138,558.51</b>	<b>215,185.43</b>

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	1,793.00	2,000.00	11.5%
5) TOTAL REVENUES			1,793.00	2,000.00	11.5%
<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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,793.00	2,000.00	11.5%
<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>			1,793.00	2,000.00	11.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	271,871.23	273,664.23	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			271,871.23	273,664.23	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			271,871.23	273,664.23	0.7%
2) Ending Balance, June 30 (E + F1e)			273,664.23	275,664.23	0.7%
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			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	273,664.23	275,664.23	0.7%
Reserve for Post Employment Benefits	0000	9780	273,664.23		
Reserved for Post Employment Benefits	0000	9780		275,664.23	
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	272,936.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	728.00		
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			273,664.23		
<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			
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)			273,664.23		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	1,793.00	2,000.00	11.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,793.00</b>	<b>2,000.00</b>	<b>11.5%</b>
<b>TOTAL, REVENUES</b>			<b>1,793.00</b>	<b>2,000.00</b>	<b>11.5%</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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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>(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 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 (a - b + c - d + e)</b>			0.00	0.00	0.0%

Unaudited Actuals  
Special Reserve Fund for Postemployment Benefits  
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	1,793.00	2,000.00	11.5%
5) TOTAL, REVENUES			1,793.00	2,000.00	11.5%
<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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,793.00	2,000.00	11.5%
<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%

Unaudited Actuals  
Special Reserve Fund for Postemployment Benefits  
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>			1,793.00	2,000.00	11.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	271,871.23	273,664.23	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			271,871.23	273,664.23	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			271,871.23	273,664.23	0.7%
2) Ending Balance, June 30 (E + F1e)			273,664.23	275,664.23	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	273,664.23	275,664.23	0.7%
Reserve for Post Employment Benefits	0000	9780	273,664.23		
Reserved for Post Employment Benefits	0000	9780		275,664.23	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	1,197.00	0.00	-100.0%
5) TOTAL, REVENUES			1,197.00	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	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,109.00	0.00	-100.0%
6) Capital Outlay		6000-6999	783,485.30	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			789,594.30	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(788,397.30)	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>			(788,397.30)	0.00	-100.0%	
<b>F. FUND BALANCE, RESERVES</b>						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	788,925.56	528.26	-99.9%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				788,925.56	528.26	-99.9%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				788,925.56	528.26	-99.9%
2) Ending Balance, June 30 (E + F1e)				528.26	528.26	0.0%
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash			9711	0.00	0.00	0.0%
Stores			9712	0.00	0.00	0.0%
Prepaid Items			9713	0.00	0.00	0.0%
All Others			9719	0.00	0.00	0.0%
b) Restricted			9740	0.00	0.00	0.0%
c) Committed						
Stabilization Arrangements			9750	0.00	0.00	0.0%
Other Commitments			9760	0.00	0.00	0.0%
d) Assigned						
Other Assignments			9780	528.26	528.26	0.0%
Reserved for Building Projects			0000	9780	528.26	
Reserved for Building Projects			0000	9780	528.26	
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	1,113.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	255.00		
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			1,368.92		
<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	840.66		
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			840.66		
<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)			528.26		

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 LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,197.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	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>			<b>1,197.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,197.00</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	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%
<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%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	6,109.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,109.00</b>	<b>0.00</b>	<b>-100.0%</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	783,485.30	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>783,485.30</b>	<b>0.00</b>	<b>-100.0%</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					
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>789,594.30</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%
<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%

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	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<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</b> <b>(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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,197.00	0.00	-100.0%
5) TOTAL, REVENUES			1,197.00	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		788,894.30	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	700.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			789,594.30	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(788,397.30)	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	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(788,397.30)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	788,925.56	528.26	-99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			788,925.56	528.26	-99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			788,925.56	528.26	-99.9%
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)					
Reserved for Building Projects	0000	9780	528.26	528.26	0.0%
Reserved for Building Projects	0000	9780		528.26	
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>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	4,132.00	4,329.00	4.8%
4) Other Local Revenue		8600-8799	580,751.13	327,211.00	-43.7%
5) TOTAL, REVENUES			584,883.13	331,540.00	-43.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	41,542.41	72,249.79	73.9%
3) Employee Benefits		3000-3999	13,911.82	21,450.00	54.2%
4) Books and Supplies		4000-4999	0.00	1,000.00	New
5) Services and Other Operating Expenditures		5000-5999	150,663.89	110,850.00	-26.4%
6) Capital Outlay		6000-6999	1,615,391.85	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,821,509.97	205,549.79	-88.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,236,626.84)	125,990.21	-110.2%
<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	15,647.18	5,000.00	-68.0%
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			(15,647.18)	(5,000.00)	-68.0%

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>			(1,252,274.02)	120,990.21	-109.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,252,143.62	999,869.60	-55.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,252,143.62	999,869.60	-55.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,252,143.62	999,869.60	-55.6%
2) Ending Balance, June 30 (E + F1e)			999,869.60	1,120,859.81	12.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	999,869.60	1,120,859.81	12.1%
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	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	913,909.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	107,143.48		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	161.86		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			1,021,214.60		
<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	5,697.82		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	15,647.18		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			21,345.00		
<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)			999,869.60		

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	4,132.00	4,329.00	4.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,132.00</b>	<b>4,329.00</b>	<b>4.8%</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%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	33,443.28	50,075.00	49.7%
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	8,510.00	27,136.00	218.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	538,797.85	250,000.00	-53.6%
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>			<b>580,751.13</b>	<b>327,211.00</b>	<b>-43.7%</b>
<b>TOTAL, REVENUES</b>			<b>584,883.13</b>	<b>331,540.00</b>	<b>-43.3%</b>

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>			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	41,542.41	72,249.79	73.9%
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>			41,542.41	72,249.79	73.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	10,841.14	11,360.00	4.8%
PERS		3201-3202	0.00	5,193.00	New
OASDI/Medicare/Alternative		3301-3302	617.89	445.00	-28.0%
Health and Welfare Benefits		3401-3402	438.13	2,286.00	421.8%
Unemployment Insurance		3501-3502	21.29	153.00	618.6%
Workers' Compensation		3601-3602	501.60	471.00	-6.1%
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	1,491.77	1,542.00	3.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			13,911.82	21,450.00	54.2%
<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	1,000.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	1,000.00	New

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	12,680.00	0.00	-100.0%
Travel and Conferences		5200	0.00	1,000.00	New
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	13,000.00	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	137,983.89	96,850.00	-29.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>150,663.89</b>	<b>110,850.00</b>	<b>-26.4%</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	1,615,391.85	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,615,391.85</b>	<b>0.00</b>	<b>-100.0%</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>TOTAL, EXPENDITURES</b>			<b>1,821,509.97</b>	<b>205,549.79</b>	<b>-88.7%</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>			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	15,647.18	5,000.00	-68.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			15,647.18	5,000.00	-68.0%
<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)			(15,647.18)	(5,000.00)	-68.0%

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	4,132.00	4,329.00	4.8%
4) Other Local Revenue		8600-8799	580,751.13	327,211.00	-43.7%
5) TOTAL, REVENUES			584,883.13	331,540.00	-43.3%
<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		173,524.12	161,549.79	-6.9%
8) Plant Services	8000-8999		1,647,985.85	44,000.00	-97.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,821,509.97	205,549.79	-88.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,236,626.84)	125,990.21	-110.2%
<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	15,647.18	5,000.00	-68.0%
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			(15,647.18)	(5,000.00)	-68.0%

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>			(1,252,274.02)	120,990.21	-109.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,252,143.62	999,869.60	-55.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,252,143.62	999,869.60	-55.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,252,143.62	999,869.60	-55.6%
2) Ending Balance, June 30 (E + F1e)			999,869.60	1,120,859.81	12.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			999,869.60	1,120,859.81	12.1%
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	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>
9010	Other Restricted Local	999,869.60	1,120,859.81
<b>Total, Restricted Balance</b>		<b>999,869.60</b>	<b>1,120,859.81</b>

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	2,103,477.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,483.00	0.00	-100.0%
5) TOTAL REVENUES			2,110,960.00	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	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,145.00	350.00	-69.4%
6) Capital Outlay		6000-6999	861,617.13	3,102.00	-99.6%
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			862,762.13	3,452.00	-99.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,248,197.87	(3,452.00)	-100.3%
<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>			1,248,197.87	(3,452.00)	-100.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,248,197.87	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,248,197.87	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,248,197.87	New
2) Ending Balance, June 30 (E + F1e)			1,248,197.87	1,244,745.87	-0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,248,197.87	1,244,745.87	-0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,889,605.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,262.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	15,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			1,908,867.37		
<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	660,669.50		
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			660,669.50		
<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)			1,248,197.87		

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	2,103,477.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			2,103,477.00	0.00	-100.0%
<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	7,483.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	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>			7,483.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			2,110,960.00	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	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</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>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	1,145.00	350.00	-69.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,145.00</b>	<b>350.00</b>	<b>-69.4%</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	861,617.13	3,102.00	-99.6%
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>			<b>861,617.13</b>	<b>3,102.00</b>	<b>-99.6%</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>862,762.13</b>	<b>3,452.00</b>	<b>-99.6%</b>

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	2,103,477.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,483.00	0.00	-100.0%
5) TOTAL, REVENUES			2,110,960.00	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		862,762.13	3,102.00	-99.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	350.00	New
10) TOTAL, EXPENDITURES			862,762.13	3,452.00	-99.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,248,197.87	(3,452.00)	-100.3%
<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>			1,248,197.87	(3,452.00)	-100.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,248,197.87	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,248,197.87	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,248,197.87	New
2) Ending Balance, June 30 (E + F1e)			1,248,197.87	1,244,745.87	-0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,248,197.87	1,244,745.87	-0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Unaudited Actuals</b>	<b>2021-22 Budget</b>
7710	State School Facilities Projects	1,248,197.87	1,244,745.87
Total, Restricted Balance		<u>1,248,197.87</u>	<u>1,244,745.87</u>

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	364.00	100.00	-72.5%
5) TOTAL, REVENUES			364.00	100.00	-72.5%
<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	17,950.00	0.00	-100.0%
6) Capital Outlay		6000-6999	116,139.78	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			134,089.78	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(133,725.78)	100.00	-100.1%
<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>			(133,725.78)	100.00	-100.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	142,330.88	8,605.10	-94.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			142,330.88	8,605.10	-94.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			142,330.88	8,605.10	-94.0%
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					
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	8,605.10	8,705.10	1.2%
Reserved Mello Roos	0000	9780	8,605.10		
Reserved for Mello Roos	0000	9780		8,705.10	
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	8,518.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	87.00		
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			8,605.10		
<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)			8,605.10		

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 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	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	364.00	100.00	-72.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			364.00	100.00	-72.5%
<b>TOTAL, REVENUES</b>			364.00	100.00	-72.5%

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	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	3,200.00	0.00	-100.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	14,750.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			17,950.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	55,046.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	61,093.78	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			116,139.78	0.00	-100.0%
<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					
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>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			134,089.78	0.00	-100.0%

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%

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	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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%

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	364.00	100.00	-72.5%
5) TOTAL, REVENUES			364.00	100.00	-72.5%
<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		134,089.78	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			134,089.78	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(133,725.78)	100.00	-100.1%
<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>			(133,725.78)	100.00	-100.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	142,330.88	8,605.10	-94.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			142,330.88	8,605.10	-94.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			142,330.88	8,605.10	-94.0%
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					
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	8,605.10	8,705.10	1.2%
Reserved Mello Roos	0000	9780	8,605.10		
Reserved for Mello Roos	0000	9780		8,705.10	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	16,323.00	42,251.00	158.8%
4) Other Local Revenue		8600-8799	1,960,432.00	1,582,133.00	-19.3%
5) TOTAL, REVENUES			1,976,755.00	1,624,384.00	-17.8%
<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	1,704,488.00	1,681,627.00	-1.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,704,488.00	1,681,627.00	-1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			272,267.00	(57,243.00)	-121.0%
<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  
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>			272,267.00	(57,243.00)	-121.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,133,547.00	1,405,814.00	24.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,133,547.00	1,405,814.00	24.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,133,547.00	1,405,814.00	24.0%
2) Ending Balance, June 30 (E + F1e)			1,405,814.00	1,348,571.00	-4.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,405,814.00	1,348,571.00	-4.1%
Reserve for Debt Service	0000	9780	1,405,814.00		
Reserve for Debt Service	0000	9780		1,348,571.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,403,528.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,458.00		
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			1,405,986.00		
<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	172.00		
6) TOTAL LIABILITIES			172.00		
<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)			1,405,814.00		

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	16,323.00	14,993.00	-8.1%
Other Subventions/In-Lieu Taxes		8572	0.00	27,258.00	New
<b>TOTAL, OTHER STATE REVENUE</b>			16,323.00	42,251.00	158.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	1,546,913.00	1,538,023.00	-0.6%
Unsecured Roll		8612	46,712.00	44,110.00	-5.6%
Prior Years' Taxes		8613	13,091.00	0.00	-100.0%
Supplemental Taxes		8614	37,684.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	124.00	0.00	-100.0%
Interest		8660	3,891.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	312,017.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,960,432.00	1,582,133.00	-19.3%
<b>TOTAL, REVENUES</b>			1,976,755.00	1,624,384.00	-17.8%

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	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	4,000.00	New
Debt Service - Interest		7438	819,488.00	797,627.00	-2.7%
Other Debt Service - Principal		7439	885,000.00	880,000.00	-0.6%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,704,488.00</b>	<b>1,681,627.00</b>	<b>-1.3%</b>
<b>TOTAL EXPENDITURES</b>			<b>1,704,488.00</b>	<b>1,681,627.00</b>	<b>-1.3%</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: General Fund		7614	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>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<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%



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>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	16,323.00	42,251.00	158.8%
4) Other Local Revenue		8600-8799	1,960,432.00	1,582,133.00	-19.3%
5) TOTAL, REVENUES			1,976,755.00	1,624,384.00	-17.8%
<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	1,704,488.00	1,681,627.00	-1.3%
10) TOTAL, EXPENDITURES			1,704,488.00	1,681,627.00	-1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			272,267.00	(57,243.00)	-121.0%
<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 FUND BALANCE (C + D4)</b>			272,267.00	(57,243.00)	-121.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,133,547.00	1,405,814.00	24.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,133,547.00	1,405,814.00	24.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,133,547.00	1,405,814.00	24.0%
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					
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	1,405,814.00	1,348,571.00	-4.1%
Reserve for Debt Service	0000	9780	1,405,814.00		
Reserve for Debt Service	0000	9780		1,348,571.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	2020-21 Unaudited Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<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)	3,401.38	3,401.38	3,401.38	3,401.38	3,401.38	3,401.38
<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>	3,401.38	3,401.38	3,401.38	3,401.38	3,401.38	3,401.38
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	10.63	10.63	10.63	9.99	9.99	9.99
c. Special Education-NPS/LCI	0.88	0.88	0.88	0.00	0.00	0.00
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	11.51	11.51	11.51	9.99	9.99	9.99
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	3,412.89	3,412.89	3,412.89	3,411.37	3,411.37	3,411.37
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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

Unaudited Actuals  
2020-21 Unaudited Actuals  
Schedule of Capital Assets

34 67348 000000  
Form ASSET

Galt Joint Union Elementary  
Sacramento 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	3,885,138.00		3,885,138.00			3,885,138.00
Work in Progress	12,435,706.00	(10.00)	12,435,696.00		11,885,215.00	550,481.00
Total capital assets not being depreciated	16,320,844.00	(10.00)	16,320,834.00	0.00	11,885,215.00	4,435,619.00
Capital assets being depreciated:						
Land Improvements	29,808.00		29,808.00	1,834,305.00	0.00	1,864,113.00
Buildings	58,098,239.08	6,322,636.00	64,420,875.08	13,848,754.00	0.00	78,269,629.08
Equipment	3,214,453.06	139,175.94	3,353,629.00	140,769.00		3,494,398.00
Total capital assets being depreciated	61,342,500.14	6,461,811.94	67,804,312.08	15,823,828.00	0.00	83,628,140.08
Accumulated Depreciation for:						
Land Improvements	(11,347.00)		(11,347.00)	(97,715.00)		(109,062.00)
Buildings	(44,894,711.00)		(44,894,711.00)	(1,977,500.00)		(46,872,211.00)
Equipment	(2,662,608.00)	47,209.00	(2,615,399.00)	(80,171.00)		(2,695,570.00)
Total accumulated depreciation	(47,568,666.00)	47,209.00	(47,521,457.00)	(2,155,386.00)	0.00	(49,676,843.00)
Total capital assets being depreciated, net	13,773,834.14	6,509,020.94	20,282,855.08	13,668,442.00	0.00	33,951,297.08
Governmental activity capital assets, net	30,094,678.14	6,509,010.94	36,603,689.08	13,668,442.00	11,885,215.00	38,386,916.08
<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	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.27%
	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	\$27,112,265.77
	Appropriations Subject to Limit	\$27,112,265.77
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	3.05%

1/15/2021



UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Aug 25, 2021

To the Superintendent of Public Instruction:

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

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

For County Office of Education:

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E-mail Address

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

FEDERAL PROGRAM NAME	Title I	ESSER I	ESSER II	ESSER III	GEER I	CRF	PL94-142
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3210	3212	3213	3215	3220	3310
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8181
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	276,959.60						
2. a. Current Year Award	1,085,281.00	1,009,822.00	3,434,422.00	4,558,284.00	265,886.00	2,373,852.00	774,814.00
b. Transferability (ESSA)							(4,321.00)
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,085,281.00	1,009,822.00	3,434,422.00	4,558,284.00	265,886.00	2,373,852.00	770,493.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,362,240.60	1,009,822.00	3,434,422.00	4,558,284.00	265,886.00	2,373,852.00	770,493.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	276,959.61						
6. Cash Received in Current Year	813,858.00	870,743.00	343,442.00	0.00	177,607.00	2,373,852.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,090,817.61	870,743.00	343,442.00	0.00	177,607.00	2,373,852.00	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	1,066,269.66	970,868.80	1,102,221.19	156,738.00	265,886.00	2,373,852.00	770,493.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,066,269.66	970,868.80	1,102,221.19	156,738.00	265,886.00	2,373,852.00	770,493.00
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)	24,547.95	(100,125.80)	(758,779.19)	(156,738.00)	(88,279.00)	0.00	(770,493.00)
a. Unearned Revenue	24,547.95						
b. Accounts Payable							
c. Accounts Receivable		99,855.80	758,779.19	156,738.00	88,279.00		770,493.00
14. Unused Grant Award Calculation (line 4 minus line 9)	295,970.94	38,953.20	2,332,200.81	4,401,546.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	295,970.94	38,953.20	2,332,200.81	4,401,546.00			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,066,269.66	970,598.80	1,102,221.19	156,738.00	265,886.00	2,373,852.00	770,493.00

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

FEDERAL PROGRAM NAME	PL94-142 Privately Placed Student	Federal Preschool	SPED Mental Helath IDEA	Title II	Title IV	Title IV SSAE	Title III
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3311	3315	3327	4035	4127	4128	4203
REVENUE OBJECT	8181	8182	8182	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	3,513.77			73,727.70	61,767.57	9,258.24	29,697.19
2. a. Current Year Award	0.00	41,363.00	39,975.00	121,099.00	91,284.00		94,309.00
b. Transferability (ESSA)	4,321.00						1.00
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	4,321.00	41,363.00	39,975.00	121,099.00	91,284.00	0.00	94,310.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	7,834.77	41,363.00	39,975.00	194,826.70	153,051.57	9,258.24	124,007.19
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year				38,620.70	12,550.57	9,258.24	10,704.19
6. Cash Received in Current Year				43,092.00	54,094.00		50,778.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	81,712.70	66,644.57	9,258.24	61,482.19
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	579.73	41,363.00	39,975.00	85,307.74	57,288.12	5,470.93	89,784.90
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	579.73	41,363.00	39,975.00	85,307.74	57,288.12	5,470.93	89,784.90
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)	(579.73)	(41,363.00)	(39,975.00)	(3,595.04)	9,356.45	3,787.31	(28,302.71)
a. Unearned Revenue					9,356.45	3,787.31	
b. Accounts Payable							
c. Accounts Receivable	579.73	41,363.00	39,975.00	3,595.04			28,302.71
14. Unused Grant Award Calculation (line 4 minus line 9)	7,255.04	0.00	0.00	109,518.96	95,763.45	3,787.31	34,222.29
15. If Carryover is allowed, enter line 14 amount here	7,255.04			109,518.96	95,763.45	3,787.31	34,222.29
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	579.73	41,363.00	39,975.00	85,307.74	57,288.12	5,470.93	89,784.90

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

FEDERAL PROGRAM NAME	TOTAL
FEDERAL CATALOG NUMBER	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
<b>AWARD</b>	
1. Prior Year Carryover	454,924.07
2. a. Current Year Award	13,890,391.00
b. Transferability (ESSA)	1.00
c. Other Adjustments	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	13,890,392.00
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	14,345,316.07
<b>REVENUES</b>	
5. Unearned Revenue Deferred from Prior Year	348,093.31
6. Cash Received in Current Year	4,727,466.00
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	5,075,559.31
<b>EXPENDITURES</b>	
9. Donor-Authorized Expenditures	7,026,098.07
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	7,026,098.07
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)	(1,950,538.76)
a. Unearned Revenue	37,691.71
b. Accounts Payable	0.00
c. Accounts Receivable	1,987,960.47
14. Unused Grant Award Calculation (line 4 minus line 9)	7,319,218.00
15. If Carryover is allowed, enter line 14 amount here	7,319,218.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,025,828.07

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

STATE PROGRAM NAME	ASES	CTE	TUPE	In Person Instruction-IPI Grant	TOTAL
RESOURCE CODE	6010	6385		7422	
REVENUE OBJECT	8590	8590	6690	8590	
LOCAL DESCRIPTION (if any)			8590		
<b>AWARD</b>					
1. Prior Year Carryover	69,057.05	18,814.80			87,871.85
2. a. Current Year Award	395,832.72		6,000.00	1,078,188.00	1,480,020.72
b. Other Adjustments	(554.64)	4,800.00			4,245.36
c. Adj Curr Yr Award (sum lines 2a & 2b)	395,278.08	4,800.00	6,000.00	1,078,188.00	1,484,266.08
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	464,335.13	23,614.80	6,000.00	1,078,188.00	1,572,137.93
<b>REVENUES</b>					
5. Unearned Revenue Deferred from Prior Year	29,471.64	18,814.80			48,286.44
6. Cash Received in Current Year	395,280.22	4,800.00	3,000.00	539,094.00	942,174.22
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	424,751.86	23,614.80	3,000.00	539,094.00	990,460.66
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	436,099.82	23,350.58	2,982.25	35,595.33	498,027.98
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	436,099.82	23,350.58	2,982.25	35,595.33	498,027.98
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)	(11,347.96)	264.22	17.75	503,498.67	492,432.68
a. Unearned Revenue		264.22	17.75	503,498.67	503,780.64
b. Accounts Payable					0.00
c. Accounts Receivable	11,347.96				11,347.96
14. Unused Grant Award Calculation (line 4 minus line 9)	28,235.31	264.22	3,017.75	1,042,592.67	1,074,109.95
15. If Carryover is allowed, enter line 14 amount here	28,235.31	264.22	3,017.75	1,042,592.67	1,074,109.95
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	436,099.82	23,350.58	2,982.25	35,595.33	498,027.98

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

LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
<b>REVENUES</b>		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
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
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

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

FEDERAL PROGRAM NAME	Medi Cal Billing	ECE Math Grant		TOTAL
FEDERAL CATALOG NUMBER				
RESOURCE CODE	5640	5810		
REVENUE OBJECT	8290	8290		
LOCAL DESCRIPTION (if any)				
<b>AWARD</b>				
1. Prior Year Restricted Ending Balance	73,375.26	6,592.15		79,967.41
2. a. Current Year Award	61,132.83			61,132.83
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	61,132.83	0.00	0.00	61,132.83
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	134,508.09	6,592.15	0.00	141,100.24
<b>REVENUES</b>				
5. Cash Received in Current Year	61,132.83			61,132.83
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
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	61,132.83	0.00	0.00	61,132.83
<b>EXPENDITURES</b>				
10. Donor-Authorized Expenditures	50,234.43	6,337.76		56,572.19
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	50,234.43	6,337.76	0.00	56,572.19
<b>RESTRICTED ENDING BALANCE</b>				
13. Current Year (line 4 minus line 10)	84,273.66	254.39	0.00	84,528.05

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

STATE PROGRAM NAME	Lottery IMF	Classified Employee Block Grant	CSESAP	LLM Prop 98	Extended Learning Opportunities	Extended Learning Opportunities-PARA	Low Performing Student Grant
RESOURCE CODE	6300	7311	7415	7420	7425	7426	7510
REVENUE OBJECT	8560	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	89,463.17	29,305.80					145,500.06
2. a. Current Year Award	263,070.02		161,807.00	279,115.00	1,073,953.00	113,551.00	
b. Other Adjustments	(4,425.69)						
c. Adj Curr Yr Award (sum lines 2a & 2b)	258,644.33	0.00	161,807.00	279,115.00	1,073,953.00	113,551.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	348,107.50	29,305.80	161,807.00	279,115.00	1,073,953.00	113,551.00	145,500.06
<b>REVENUES</b>							
5. Cash Received in Current Year	142,623.32			279,115.00	1,073,953.00	113,551.00	
6. Amounts Included in Line 5 for Prior Year Adjustments	(4,425.69)						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	120,446.70	0.00	161,807.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	120,446.70	0.00	161,807.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	263,070.02	0.00	161,807.00	279,115.00	1,073,953.00	113,551.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	197,090.05	3,389.05	161,807.00	279,115.00	676,004.01	57,023.53	145,500.06
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	197,090.05	3,389.05	161,807.00	279,115.00	676,004.01	57,023.53	145,500.06
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	151,017.45	25,916.75	0.00	0.00	397,948.99	56,527.47	0.00



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

STATE PROGRAM NAME	Cal Recycle	CAASP	Maintenance	TOTAL
RESOURCE CODE	7810	7828	8150	
REVENUE OBJECT	8590	8590	8980	
LOCAL DESCRIPTION (if any)				
<b>AWARD</b>				
1. Prior Year Restricted Ending Balance	251.20	8,642.82	213,858.95	487,022.00
2. a. Current Year Award	(1.47)	17,180.56	1,336,607.27	3,245,282.38
b. Other Adjustments			(44,952.06)	(49,377.75)
c. Adj Curr Yr Award (sum lines 2a & 2b)	(1.47)	17,180.56	1,291,655.21	3,195,904.63
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	249.73	25,823.38	1,505,514.16	3,682,926.63
<b>REVENUES</b>				
5. Cash Received in Current Year	0.24	17,180.56	1,336,607.27	2,963,030.39
6. Amounts Included in Line 5 for Prior Year Adjustments	(1.71)		(44,952.06)	(49,379.46)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	282,253.70
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	282,253.70
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	0.24	17,180.56	1,336,607.27	3,245,284.09
<b>EXPENDITURES</b>				
10. Donor-Authorized Expenditures		14,530.57	1,296,671.78	2,831,131.05
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	0.00	14,530.57	1,296,671.78	2,831,131.05
<b>RESTRICTED ENDING BALANCE</b>				
13. Current Year (line 4 minus line 10)	249.73	11,292.81	208,842.38	851,795.58

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

LOCAL PROGRAM NAME	Special Education	SPED Mental Health Prop 98	State Mental Health	Science Lab VO	NASA	CALLI	JBMF
RESOURCE CODE	6500	6512	6546	9010	9154	9156	9185
REVENUE OBJECT	8792/8980	8590	8590	8590	8699		8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance		50,500.87		226.50	14,588.92	7,550.33	957.56
2. a. Current Year Award	2,953,983.42		57,103.32			10,000.00	483,329.76
b. Other Adjustments	0.00					5,000.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,953,983.42	0.00	57,103.32	0.00	0.00	15,000.00	483,329.76
3. Required Matching Funds/Other	1,774,344.10						
4. Total Available Award (sum lines 1, 2c, & 3)	4,728,327.52	50,500.87	57,103.32	226.50	14,588.92	22,550.33	484,287.32
<b>REVENUES</b>							
5. Cash Received in Current Year	2,937,079.82		51,485.00			15,000.00	483,329.76
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	16,903.60	0.00	5,618.32	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	16,903.60	0.00	5,618.32	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	1,774,344.10						
9. Total Available (sum lines 5, 7c, & 8)	4,728,327.52	0.00	57,103.32	0.00	0.00	15,000.00	483,329.76
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	4,728,327.52	50,500.87	57,103.32		1,362.62	9,468.30	460,950.15
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	4,728,327.52	50,500.87	57,103.32	0.00	1,362.62	9,468.30	460,950.15
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	226.50	13,226.30	13,082.03	23,337.17

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

LOCAL PROGRAM NAME	First 5	GHALEP	Galt Schools JPA	Medi Cal MAA	Migrant ED	NGSS	Murphy Memorial
RESOURCE CODE	9328	9352	9353	9470	9590	9593	9595
REVENUE OBJECT	8699	8699	8699	8290	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance		1,711.07	(0.12)	142,071.15	9,223.23		2,349.86
2. a. Current Year Award	252,597.00	2,274.00	12,806.18	14,677.76	135,969.68	60,209.16	16.80
b. Other Adjustments			0.24		(0.01)		
c. Adj Curr Yr Award (sum lines 2a & 2b)	252,597.00	2,274.00	12,806.42	14,677.76	135,969.67	60,209.16	16.80
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	252,597.00	3,985.07	12,806.30	156,748.91	145,192.90	60,209.16	2,366.66
<b>REVENUES</b>							
5. Cash Received in Current Year	157,988.13	2,249.75	0.24	14,677.76	102,780.37	60,209.16	16.80
6. Amounts Included in Line 5 for Prior Year Adjustments					(0.01)		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	94,608.87	24.25	12,806.18	0.00	33,189.31	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	94,608.87	24.25	12,806.18	0.00	33,189.31	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	252,597.00	2,274.00	12,806.42	14,677.76	135,969.68	60,209.16	16.80
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	252,597.00	1,850.00	12,806.18	143,477.73	135,969.68	60,209.16	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	252,597.00	1,850.00	12,806.18	143,477.73	135,969.68	60,209.16	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	2,135.07	0.12	13,271.18	9,223.22	0.00	2,366.66

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

LOCAL PROGRAM NAME	Non Agency	Student Mental Health	Visiting Educator	Wells Fargo Scholarship	TOTAL
RESOURCE CODE	9600	9841	9890	9895	
REVENUE OBJECT	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)					
<b>AWARD</b>					
1. Prior Year Restricted Ending Balance		0.84		1,136.08	230,316.29
2. a. Current Year Award	0.25	11,210.00	138,188.25		4,132,365.58
b. Other Adjustments	(0.25)		0.01		4,999.99
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	11,210.00	138,188.26	0.00	4,137,365.57
3. Required Matching Funds/Other					1,774,344.10
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	11,210.84	138,188.26	1,136.08	6,142,025.96
<b>REVENUES</b>					
5. Cash Received in Current Year	0.25		110,940.65		3,935,757.69
6. Amounts Included in Line 5 for Prior Year Adjustments	(0.25)		0.01		(0.25)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	11,210.00	27,247.60	0.00	201,608.13
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	11,210.00	27,247.60	0.00	201,608.13
8. Contributed Matching Funds					1,774,344.10
9. Total Available (sum lines 5, 7c, & 8)	0.25	11,210.00	138,188.25	0.00	5,911,709.92
<b>EXPENDITURES</b>					
10. Donor-Authorized Expenditures		9,710.71	138,188.25		6,062,521.49
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	0.00	9,710.71	138,188.25	0.00	6,062,521.49
<b>RESTRICTED ENDING BALANCE</b>					
13. Current Year (line 4 minus line 10)	0.00	1,500.13	0.01	1,136.08	79,504.47

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	19,618,106.27	301	36,945.70	303	19,581,160.57	305	69,981.54		307	19,511,179.03	309
2000 - Classified Salaries	7,653,935.21	311	131,722.66	313	7,522,212.55	315	650,838.88		317	6,871,373.67	319
3000 - Employee Benefits	9,902,160.94	321	198,835.25	323	9,703,325.69	325	250,224.64		327	9,453,101.05	329
4000 - Books, Supplies Equip Replace. (6500)	2,784,879.77	331	46,816.39	333	2,738,063.38	335	459,210.70		337	2,278,852.68	339
5000 - Services. . . & 7300 - Indirect Costs	4,108,420.35	341	107.17	343	4,108,313.18	345	667,401.45		347	3,440,911.73	349
<b>TOTAL</b>					<b>43,653,075.37</b>	<b>365</b>			<b>TOTAL</b>	<b>41,555,418.16</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	395
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		395
12.	Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00
13a.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		144,500.13
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14.	TOTAL SALARIES AND BENEFITS		25,045,321.50
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		60.27%
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	60.27%
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)	41,555,418.16
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited 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	24,744,272.00	108,689.00	24,852,961.00		1,704,488.00	23,148,473.00	1,681,627.00
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	754,785.60	0.40	754,786.00	1,037,330.00	273,674.83	1,518,441.17	369,670.00
Net Pension Liability	44,752,956.07	221,882.93	44,974,839.00			44,974,839.00	
Total/Net OPEB Liability	5,341,250.00	161,093.00	5,502,343.00			5,502,343.00	
Compensated Absences Payable	215,192.58	0.42	215,193.00	178,216.73	215,193.00	178,216.73	178,216.73
Governmental activities long-term liabilities	75,808,456.25	491,665.75	76,300,122.00	1,215,546.73	2,193,355.83	75,322,312.90	2,229,513.73
<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			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	44,527,791.73
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,038,277.85
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	38,341.92
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	248,640.77
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	12,806.18
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)				299,788.87
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	16,592.78
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)				37,206,317.79

<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)		3,412.89
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,901.70
<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.)	39,635,864.19	11,612.25
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)	39,635,864.19	11,612.25
B. Required effort (Line A.2 times 90%)	35,672,277.77	10,451.03
C. Current year expenditures (Line I.E and Line II.B)	37,206,317.79	10,901.70
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)	2019-20 Actual			2020-21 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	26,137,342.88		26,137,342.88			27,112,265.77
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,413.00		3,413.00			3,412.89
<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)	2020-21 P2 Report			2021-22 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	3,412.89		3,412.89	3,411.37		3,411.37
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			3,412.89			3,411.37
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	2020-21 Actual			2021-22 Budget		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	33,509.00		33,509.00	31,717.00		31,717.00
2. Timber Yield Tax (Object 8022)	0.97		0.97	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	3,699,660.40		3,699,660.40	3,669,768.00		3,669,768.00
5. Unsecured Roll Taxes (Object 8042)	139,485.63		139,485.63	119,678.00		119,678.00
6. Prior Years' Taxes (Object 8043)	84,325.37		84,325.37	27,447.00		27,447.00
7. Supplemental Taxes (Object 8044)	256,629.49		256,629.49	336,303.00		336,303.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	2,427,632.97		2,427,632.97	2,222,089.00		2,222,089.00
9. Penalties and Int. from Delinquent Taxes (Object 8046)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	1,790.89		1,790.89	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	193,527.31		193,527.31	274,751.00		274,751.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	6,836,562.03	0.00	6,836,562.03	6,681,753.00	0.00	6,681,753.00
<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
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	6,836,562.03	0.00	6,836,562.03	6,681,753.00	0.00	6,681,753.00

	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 objs. 3301 & 3302; do not include negotiated amounts)			391,871.85			414,040.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			391,871.85			414,040.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	25,652,313.65		25,652,313.65	28,137,138.00		28,137,138.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	1,059,726.00		1,059,726.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	26,712,039.65	0.00	26,712,039.65	28,137,138.00	0.00	28,137,138.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	48,245,070.88		48,245,070.88	56,312,078.97		56,312,078.97
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	44,575.54		44,575.54	80,476.00		80,476.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			26,137,342.88			27,112,265.77
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0000			0.9996
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			27,112,265.77			28,654,332.28
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			6,836,562.03			6,681,753.00
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)			409,546.80			409,364.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			20,667,575.59			22,386,619.28
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			20,667,575.59			22,386,619.28
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])			25,435.67			41,601.27
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			6,861,997.70			6,723,354.27
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)			20,642,139.92			22,345,018.01
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			6,861,997.70			
b. State Subventions (Line D8)			20,642,139.92			
c. Less: Excluded Appropriations (Line C23)			391,871.85			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			27,112,265.77			
				<b>2021-22 Budget</b>		



**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) 1,720,811.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 35,274,140.31

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.88%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,551,509.73
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	176,989.95
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	176,923.84
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,905,423.52
9. Carry-Forward Adjustment (Part IV, Line F)	(598,504.62)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,306,918.90

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	28,564,379.35
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,695,409.83
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,794,279.12
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	37.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	38,341.92
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	831,119.83
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	95,143.12
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)	778,329.61
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,448,564.78
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	615,922.05
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	977,854.23
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)	42,839,380.84

**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)

4.45%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2022-23 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))

(Line A10 divided by Line B19)

3.05%

**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>1,905,423.52</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(117,774.63)</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 (5.57%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.57%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.57%) times Part III, Line B19); zero if positive	<u>(598,504.62)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(598,504.62)</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>3.05%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-299,252.31) is applied to the current year calculation and the remainder (\$-299,252.31) is deferred to one or more future years:	<u>3.75%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-199,501.54) is applied to the current year calculation and the remainder (\$-399,003.08) is deferred to one or more future years:	<u>3.98%</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>(598,504.62)</u>

Approved indirect cost rate: 5.57%  
Highest rate used in any program: 5.57%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	957,862.71	53,352.95	5.57%
01	3210	817,868.36	44,959.28	5.50%
01	3212	898,110.83	50,024.77	5.57%
01	3215	227,383.60	12,664.38	5.57%
01	3311	549.14	30.59	5.57%
01	3315	39,180.64	2,182.36	5.57%
01	3327	37,865.87	2,109.13	5.57%
01	4035	80,806.80	4,500.94	5.57%
01	4127	54,265.53	3,022.59	5.57%
01	4128	5,182.28	288.65	5.57%
01	4203	85,047.74	4,737.16	5.57%
01	5810	6,003.37	334.39	5.57%
01	6010	365,534.65	18,276.63	5.00%
01	6385	15,028.87	837.11	5.57%
01	6500	4,320,863.73	240,672.11	5.57%
01	6512	47,836.38	2,664.49	5.57%
01	6546	54,090.48	3,012.84	5.57%
01	6690	2,824.90	157.35	5.57%
01	7311	3,210.24	178.81	5.57%
01	7420	276,763.47	1,780.21	0.64%
01	7422	20,271.22	1,129.11	5.57%
01	7510	137,823.30	7,676.76	5.57%
01	8150	970,457.27	54,054.47	5.57%
01	9010	1,104,339.59	48,722.19	4.41%
12	5058	269.34	15.00	5.57%
12	6052	4,736.23	263.80	5.57%
12	6105	526,551.21	29,328.90	5.57%
12	6127	60,623.27	3,376.73	5.57%
13	5316	132,680.00	6,634.00	5.00%
13	5320	369,277.58	16,587.68	4.49%
13	5330	1,039,137.41	54,177.07	5.21%



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	397,538.45		89,463.17	487,001.62
2. State Lottery Revenue	8560	589,825.15		258,644.33	848,469.48
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		987,363.60	0.00	348,107.50	1,335,471.10
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	99,632.95		179,730.77	279,363.72
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	175,142.21			175,142.21
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			17,359.28	17,359.28
6. Capital Outlay	6000-6999	90,756.70			90,756.70
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 )		365,531.86	0.00	197,090.05	562,621.91
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	621,831.74	0.00	151,017.45	772,849.19
<b>D. COMMENTS:</b>					
Object 5800 is software curriculum and licenses					

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

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)	
	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>	783,252.98	371,551.42	2,623,250.44	1,735,298.26	3,798,361.02	0.00	436,296.59	
<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	2.35	2.35	2.35	2.35	1.12	1.12		
1110 Regular Education, K-12	153.60	153.60	153.60	153.60	156.90	156.90	11.00	
3100 Alternative Schools								
3200 Continuation Schools								
3300 Independent Study Centers								
3400 Opportunity Schools								
3550 Community Day Schools								
3700 Specialized Secondary Programs								
3800 Career Technical Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Career Technical Education					2.00	2.00		
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	35.50	35.50	35.50	35.50	33.26	33.26	16.00	
6000 ROC/P								
<b>Other Goals Description</b>								
7110 Nonagency - Educational					2.00	2.00		
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
<b>Other Funds Description</b>								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)	4.25	4.25	4.25	4.25	5.88	5.88		
-- Cafeteria (Funds 13 & 61)								
<b>C. Total Allocation Factors</b>	195.70	195.70	195.70	195.70	201.16	201.16	27.00	

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	404,005.14	87,353.47	491,358.61	40,840.43	532,199.04	
1110	Regular Education, K-12	22,393,540.43	7,467,673.38	29,861,213.81	2,481,985.40	32,343,199.21	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	
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	1,133,285.68	37,764.58	1,171,050.26	97,334.61	1,268,384.87	
4850	Migrant Education	69,921.23	0.00	69,921.23	5,811.67	75,732.90	
5000-5999	Special Education	6,775,910.92	1,886,693.84	8,662,604.76	720,012.88	9,382,617.64	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	37,764.58	37,764.58	3,138.89	40,903.47	
7150	Nonagency - Other	12,806.18	0.00	12,806.18	1,064.42	13,870.60	
8100	Community Services	38,341.92	0.00	38,341.92	3,186.88	41,528.80	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
<b>Other Costs</b>							
----	Food Services						
----	Enterprise						
----	Facilities Acquisition & Construction						
----	Other Outgo						
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		230,760.86	230,760.86	198,465.81	429,226.67	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(110,383.18)	(110,383.18)	
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	30,827,811.50	9,748,010.71	40,575,822.21	3,441,457.81	44,527,791.74	
					510,511.72		
					184,027.96		
					0.00		
					261,547.47		
					64,936.29		

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	231,194.20	127,228.92	0.00	734.46	38,971.46	0.00	0.00			5,856.10	0.00	404,005.14
1110	Regular Education, K-12	22,160,551.92	185,475.20	1,192.12	0.00	405.94	0.00	37.00			45,878.25	0.00	22,395,540.43
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult Centers	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	585,490.41	101,671.96	12,096.04	392,507.42	41,519.85	0.00	0.00			0.00	0.00	1,133,285.68
4850	Migrant Education	22,480.58	0.00	0.00	8,107.01	39,333.64	0.00	0.00			0.00	0.00	69,921.23
5000-5999	Special Education	6,170,938.80	138,839.30	0.00	20,254.38	78,952.45	366,925.99	0.00			0.00	0.00	6,775,910.92
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	12,806.18	0.00	0.00	0.00	0.00	0.00			0.00	0.00	12,806.18
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	38,341.92	0.00	0.00	0.00	38,341.92
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>		29,170,655.91	566,021.56	13,288.16	421,623.27	199,183.34	366,925.99	37.00	38,341.92	0.00	51,734.35	0.00	30,827,811.50

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
<b>Instructional Goals</b>						
0001	Pre-Kindergarten	66,205.31	21,148.16	0.00		87,353.47
1110	Regular Education, K-12	4,327,291.96	2,962,630.96	177,750.46		7,467,673.38
3100	Alternative Schools	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00		0.00
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	37,764.58	0.00		37,764.58
4850	Migrant Education	0.00	0.00	0.00		0.00
5000-5999	Special Education (allocated to 5001)	1,000,122.82	628,024.89	258,546.13		1,886,693.84
6000	ROC/P	0.00	0.00	0.00		0.00
<b>Other Goals</b>						
7110	Nonagency - Educational	0.00	37,764.58	0.00		37,764.58
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)		0.00			0.00
--	Child Development (Fund 12)	119,733.01	111,027.85	0.00		230,760.86
--	Cafeteria (Funds 13 and 61)		0.00			0.00
<b>Total Allocated Support Costs</b>		<b>5,513,353.10</b>	<b>3,798,361.02</b>	<b>436,296.59</b>		<b>9,748,010.71</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)	831,119.83
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,646,652.85
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,074,068.30
5	Total Central Administration Costs in General Fund and Charter Schools Funds	3,551,840.98
<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)	30,827,811.50
2	Total Allocated Costs (from Form PCR, Column 2, Total)	9,748,010.71
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	40,575,822.21
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	615,922.05
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,541,094.99
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	2,157,017.04
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		42,732,839.25
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		8.31%

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)	184,027.96				184,027.96
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			261,547.47		261,547.47
Other Outgo (Objects 1000-7999)				64,936.29	64,936.29
<b>Total Other Costs</b>	<b>184,027.96</b>	<b>0.00</b>	<b>261,547.47</b>	<b>64,936.29</b>	<b>510,511.72</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 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(110,383.18)				
Other Sources/Uses Detail					15,647.18	0.00		
Fund Reconciliation							128,560.25	18,902.63
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	32,984.43	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,324.60	35,514.32
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	77,398.75	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,416.17	77,398.75
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	15,647.18		
Fund Reconciliation							161.85	15,647.18
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							15,000.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation						0.00		



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

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
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>0.00</b>	<b>0.00</b>	<b>110,383.18</b>	<b>(110,383.18)</b>	<b>15,647.18</b>	<b>15,647.18</b>	<b>147,462.88</b>	<b>147,462.88</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>UNDUPLICATED PUPIL COUNT</b>									
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	63,808.54	0.00	102,958.20	0.00	395,846.50	2,635,335.71		3,197,948.95
2000-2999	Classified Salaries	210,945.94	0.00	0.00	0.00	97,149.26	1,113,489.78		1,421,584.98
3000-3999	Employee Benefits	111,372.08	0.00	30,899.74	0.00	158,906.95	1,355,849.80		1,657,028.57
4000-4999	Books and Supplies	38,782.71	0.00	626.36	0.00	6,932.25	34,410.46		80,751.78
5000-5999	Services and Other Operating Expenditures	33,917.63	0.00	40.00	0.00	1,016.99	383,622.02		418,596.64
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	458,826.90	0.00	134,524.30	0.00	659,851.95	5,522,707.77	0.00	6,775,910.92
7310	Transfers of Indirect Costs	248,489.16	0.00	0.00	0.00	2,182.36	0.00		250,671.52
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,886,693.75	0.00	0.00	0.00	0.00	0.00		1,886,693.75
	Total Indirect Costs and PCR Allocations	2,135,182.91	0.00	0.00	0.00	2,182.36	0.00	0.00	2,137,365.27
	TOTAL COSTS	2,594,009.81	0.00	134,524.30	0.00	662,034.31	5,522,707.77	0.00	8,913,276.19
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	31,486.42	0.00	0.00	0.00	236,631.82	7,600.00		275,718.24
2000-2999	Classified Salaries	37,412.95	0.00	0.00	0.00	54,895.74	441,146.39		533,455.08
3000-3999	Employee Benefits	23,901.64	0.00	0.00	0.00	73,899.83	189,323.89		287,125.36
4000-4999	Books and Supplies	3,192.82	0.00	626.36	0.00	5,416.67	19,699.44		28,935.29
5000-5999	Services and Other Operating Expenditures	896.50	0.00	40.00	0.00	1,016.99	28,508.79		30,462.28
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	96,890.33	0.00	666.36	0.00	371,861.05	686,278.51	0.00	1,155,696.25
7310	Transfers of Indirect Costs	2,139.72	0.00	0.00	0.00	2,182.36	0.00		4,322.08
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,139.72	0.00	0.00	0.00	2,182.36	0.00	0.00	4,322.08
	TOTAL BEFORE OBJECT 8980	99,030.05	0.00	666.36	0.00	374,043.41	686,278.51	0.00	1,160,018.33
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								1.17
	TOTAL COSTS								1,160,017.16

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>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	32,322.12	0.00	102,958.20	0.00	159,214.68	2,627,735.71		2,922,230.71
2000-2999	Classified Salaries	173,532.99	0.00	0.00	0.00	42,253.52	672,343.39		888,129.90
3000-3999	Employee Benefits	87,470.44	0.00	30,899.74	0.00	85,007.12	1,166,625.91		1,369,903.21
4000-4999	Books and Supplies	35,589.89	0.00	0.00	0.00	1,515.58	14,711.02		51,816.49
5000-5999	Services and Other Operating Expenditures	33,021.13	0.00	0.00	0.00	0.00	355,113.23		388,134.36
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>	361,936.57	0.00	133,857.94	0.00	287,990.90	4,836,429.26	0.00	5,620,214.67
7310	Transfers of Indirect Costs	246,349.44	0.00	0.00	0.00	0.00	0.00		246,349.44
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,886,693.75							1,886,693.75
	<b>Total Indirect Costs and PCR Allocations</b>	2,133,043.19					0.00	0.00	2,133,043.19
	<b>TOTAL BEFORE OBJECT 8980</b>	2,494,979.76	0.00	133,857.94	0.00	287,990.90	4,836,429.26	0.00	7,753,257.86
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1.17
	<b>TOTAL COSTS</b>								7,753,259.03
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	148,756.99		148,756.99
2000-2999	Classified Salaries	173,532.99	0.00	0.00	0.00	0.00	126,462.86		299,995.85
3000-3999	Employee Benefits	69,651.48	0.00	0.00	0.00	316.36	87,310.27		157,278.11
4000-4999	Books and Supplies	35,589.89	0.00	0.00	0.00	1,515.58	5,441.44		42,546.91
5000-5999	Services and Other Operating Expenditures	33,021.13	0.00	0.00	0.00	0.00	462.62		33,483.75
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>	311,795.49	0.00	0.00	0.00	1,831.94	368,434.18	0.00	682,061.61
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 8980</b>	311,795.49	0.00	0.00	0.00	1,831.94	368,434.18	0.00	682,061.61
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1.17
	<b>TOTAL COSTS</b>								3,719,887.33
									4,401,950.11

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

	A. State and Local	B. Local Only
<b>2019-20 Expenditures</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	7,788,331.88	4,566,766.40
2. Enter audit adjustments of 2019-20 special education expenditures from SACS2021ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2020-21 special education beginning fund balances from SACS2021ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2019-20 Expenditures, Adjusted for 2020-21 MOE Calculation (Sum lines 1 through 4)	7,788,331.88	4,566,766.40
<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	512.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2019-20 Unduplicated Pupil Count, Adjusted for 2020-21 MOE Calculation (Line C1 plus Line C2)	512.00	

**SELPA:** (??)

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

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



SELPA: (??)

**SECTION 2**

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

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

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

	<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)	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) _____

<p><b>If (b) is greater than (a).</b> Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)</p> <p style="text-align: right;">_____ (c)</p>	
<p>Available for MOE reduction. (line (a) minus line (c), zero if negative)</p> <p style="text-align: right;">0.00 (d)</p>	
<p>Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).</p>	

<p><b>If (b) is less than (a).</b> Enter portion used to reduce MOE requirement</p>	
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SELPA: (??)

**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)
a. Total special education expenditures	8,913,276.19		
b. Less: Expenditures paid from federal sources	1,160,017.16		
c. Expenditures paid from state and local sources	7,753,259.03	7,788,331.88	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		7,788,331.88	
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	7,753,259.03	7,788,331.88	(35,072.85)

**A. COMBINED STATE AND LOCAL EXPENDITURES METHOD**

- 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.
  - Total special education expenditures
  - Less: Expenditures paid from federal sources
  - Expenditures paid from state and local sources

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
a. Total special education expenditures	8,913,276.19		
b. Less: Expenditures paid from federal sources	1,160,017.16		
c. Expenditures paid from state and local sources	7,753,259.03	7,788,331.88	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		7,788,331.88	
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	7,753,259.03	7,788,331.88	(35,072.85)

- 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.
  - Total special education expenditures
  - Less: Expenditures paid from federal sources
  - Expenditures paid from state and local sources

<b>SELPA:</b>	(??)		
	calculation		
	Less: Exempt reduction(s) from SECTION 1		7,788,331.88
	Less: 50% reduction from SECTION 2		0.00
	Net expenditures paid from state and local sources	7,753,259.03	7,788,331.88
d.	Special education unduplicated pupil count	505	512
e.	Per capita state and local expenditures (A2c/A2d)	15,352.99	15,211.59
			141.40

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

SELPA: (??)

**B. LOCAL EXPENDITURES ONLY METHOD**

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  
Add/Less: Adjustments required for MOE calculation  
Comparison year's expenditures, adjusted for MOE calculation  
Less: Exempt reduction(s) from SECTION 1  
Less: 50% reduction from SECTION 2  
Net expenditures paid from local sources

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
4,401,950.11	4,566,766.40	
	0.00	
	4,566,766.40	
4,401,950.11	4,566,766.40	(164,816.29)

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  
Add/Less: Adjustments required for MOE calculation  
Comparison year's expenditures, adjusted for MOE  
Less: Exempt reduction(s) from SECTION 1  
Less: 50% reduction from SECTION 2  
Net expenditures paid from local sources  
b. Special education unduplicated pupil count  
c. Per capita local expenditures (B2a/B2b)

Actual FY 2020-21	Comparison Year FY 2019-20	Difference
4,401,950.11	4,566,766.40	
	0.00	
	4,566,766.40	
4,401,950.11	4,566,766.40	
505	512	
8,716.73	8,919.47	(202.74)

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.

**SELPA:** (??)

Lois Yount

Contact Name

209-744-4545

Telephone Number

Superintendent

Title

lyount@galt.k12.ca.us

Email Address

SELPA: (??)

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

SELPA: (??)

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	50,770.00	0.00	102,488.00	0.00	409,854.00	2,692,379.00		3,255,491.00
2000-2999	Classified Salaries	264,378.00	0.00	0.00	0.00	123,113.00	1,270,068.80		1,657,559.80
3000-3999	Employee Benefits	127,960.00	0.00	33,000.00	0.00	171,921.00	1,512,718.00		1,845,599.00
4000-4999	Books and Supplies	66,001.00	0.00	2,000.00	0.00	8,240.00	54,069.00		130,310.00
5000-5999	Services and Other Operating Expenditures	90,215.00	0.00	230.00	0.00	3,027.00	552,833.00		646,305.00
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	599,324.00	0.00	137,718.00	0.00	716,155.00	6,082,067.80	0.00	7,535,264.80
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 COSTS	599,324.00	0.00	137,718.00	0.00	716,155.00	6,082,067.80	0.00	7,535,264.80
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	19,181.00	0.00	102,488.00	0.00	157,896.00	2,643,105.00		2,922,670.00
2000-2999	Classified Salaries	264,378.00	0.00	0.00	0.00	56,747.00	846,337.80		1,167,462.80
3000-3999	Employee Benefits	120,989.00	0.00	33,000.00	0.00	90,492.00	1,306,904.00		1,551,385.00
4000-4999	Books and Supplies	58,001.00	0.00	0.00	0.00	2,240.00	34,001.00		94,242.00
5000-5999	Services and Other Operating Expenditures	63,197.00	0.00	230.00	0.00	0.00	552,833.00		616,260.00
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	525,746.00	0.00	135,718.00	0.00	307,375.00	5,383,180.80	0.00	6,352,019.80
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	525,746.00	0.00	135,718.00	0.00	307,375.00	5,383,180.80	0.00	6,352,019.80
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								0.00
									6,352,019.80

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; 3000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	215,122.00		215,122.00
2000-2999	Classified Salaries	264,378.00	0.00	0.00	0.00	32.00	22,094.00		286,504.00
3000-3999	Employee Benefits	105,956.00	0.00	0.00	0.00	3.00	59,851.00		165,810.00
4000-4999	Books and Supplies	58,001.00	0.00	0.00	0.00	2,240.00	30,000.00		90,241.00
5000-5999	Services and Other Operating Expenditures	63,197.00	0.00	0.00	0.00	0.00	0.00		63,197.00
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	491,532.00	0.00	0.00	0.00	2,275.00	327,067.00	0.00	820,874.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	491,532.00	0.00	0.00	0.00	2,275.00	327,067.00	0.00	820,874.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3365, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								0.00
	<b>TOTAL COSTS</b>								4,009,695.00
									4,830,569.00

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



Unaudited Actuals  
Special Education Maintenance of Effort  
2021-22 Budget vs. Actual Comparison Year  
2020-21 Expenditures by LEA (LE-B)

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants Education, (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	63,808.54	0.00	102,958.20	0.00	395,846.50	2,635,335.71		3,197,948.95
2000-2999	Classified Salaries	210,945.94	0.00	0.00	0.00	97,149.26	1,113,489.78		1,421,584.98
3000-3999	Employee Benefits	111,372.08	0.00	30,899.74	0.00	158,906.95	1,355,849.80		1,657,028.57
4000-4999	Books and Supplies	38,782.71	0.00	626.36	0.00	6,932.25	34,410.46		80,751.78
5000-5999	Services and Other Operating Expenditures	33,917.63	0.00	40.00	0.00	1,016.99	383,622.02		418,596.64
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	458,826.90	0.00	134,524.30	0.00	659,851.95	5,522,707.77	0.00	6,775,910.92
7310	Transfers of Indirect Costs	248,489.16	0.00	0.00	0.00	2,182.36	0.00		250,671.52
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,886,693.75							1,886,693.75
	Total Indirect Costs	248,489.16	0.00	0.00	0.00	2,182.36	0.00	0.00	250,671.52
	TOTAL COSTS	707,316.06	0.00	134,524.30	0.00	662,034.31	5,522,707.77	0.00	7,026,582.44
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	31,486.42	0.00	0.00	0.00	236,631.82	7,600.00		275,718.24
2000-2999	Classified Salaries	37,412.95	0.00	0.00	0.00	54,895.74	441,146.39		533,455.08
3000-3999	Employee Benefits	23,901.64	0.00	0.00	0.00	73,899.83	189,323.89		287,125.36
4000-4999	Books and Supplies	3,192.82	0.00	626.36	0.00	5,416.67	19,699.44		28,935.29
5000-5999	Services and Other Operating Expenditures	896.50	0.00	40.00	0.00	1,016.99	28,508.79		30,462.28
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	96,890.33	0.00	666.36	0.00	371,861.05	686,278.51	0.00	1,155,696.25
7310	Transfers of Indirect Costs	2,139.72	0.00	0.00	0.00	2,182.36	0.00		4,322.08
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,139.72	0.00	0.00	0.00	2,182.36	0.00	0.00	4,322.08
	TOTAL BEFORE OBJECT 8980	99,030.05	0.00	666.36	0.00	374,043.41	686,278.51	0.00	1,160,018.33
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								1.17
	<b>TOTAL COSTS</b>								<b>1,160,017.16</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	32,322.12	0.00	102,958.20	0.00	159,214.68	2,627,735.71		2,922,230.71
2000-2999	Classified Salaries	173,532.99	0.00	0.00	0.00	42,253.52	672,343.39		888,129.90
3000-3999	Employee Benefits	87,470.44	0.00	30,899.74	0.00	85,007.12	1,166,525.91		1,369,903.21
4000-4999	Books and Supplies	35,589.89	0.00	0.00	0.00	1,515.58	14,711.02		51,816.49
5000-5999	Services and Other Operating Expenditures	33,021.13	0.00	0.00	0.00	0.00	355,113.23		388,134.36
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	361,936.57	0.00	133,857.94	0.00	287,990.90	4,836,429.26	0.00	5,620,214.67
7310	Transfers of Indirect Costs	246,349.44	0.00	0.00	0.00	0.00	0.00		246,349.44
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,886,693.75							1,886,693.75
	Total Indirect Costs	246,349.44	0.00	0.00	0.00	0.00	0.00	0.00	246,349.44
	TOTAL BEFORE OBJECT 8980	608,286.01	0.00	133,857.94	0.00	287,990.90	4,836,429.26	0.00	5,866,564.11
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1.17
	<b>TOTAL COSTS</b>								5,866,565.28
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	148,756.99		148,756.99
2000-2999	Classified Salaries	173,532.99	0.00	0.00	0.00	0.00	126,462.86		299,995.85
3000-3999	Employee Benefits	69,651.48	0.00	0.00	0.00	316.36	87,310.27		157,278.11
4000-4999	Books and Supplies	35,589.89	0.00	0.00	0.00	1,515.58	5,441.44		42,546.91
5000-5999	Services and Other Operating Expenditures	33,021.13	0.00	0.00	0.00	0.00	462.62		33,483.75
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	311,795.49	0.00	0.00	0.00	1,831.94	368,434.18	0.00	682,061.61
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	311,795.49	0.00	0.00	0.00	1,831.94	368,434.18	0.00	682,061.61
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1.17
8980	Contributions from Unrestricted Revenues to State goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								3,719,887.33
	<b>TOTAL COSTS</b>								4,401,950.11

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

**SELPA:** \_\_\_\_\_ (??)

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

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

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

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

**SECTION 1** Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:



**SELPA:** (??)

**SECTION 2**

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

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

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

State and Local      Local Only

Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310) \_\_\_\_\_

Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310) \_\_\_\_\_

Increase in funding (if difference is positive) 0.00

Maximum available for MOE reduction (50% of increase in funding) 0.00 (a)

Current year funding (IDEA Section 619 - Resource 3315) \_\_\_\_\_

Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315) 0.00 (b)

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

**SELPA:**

(??)

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)

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


SELPA: (??)

**SECTION 3**

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY 2019-20	Difference (A - B)
a. Total special education expenditures	7,535,264.80		
b. Less: Expenditures paid from federal sources	1,183,245.00		
c. Expenditures paid from state and local sources	6,352,019.80	7,788,331.88	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		7,788,331.88	
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	6,352,019.80	7,788,331.88	(1,436,312.08)

**A. COMBINED STATE AND LOCAL EXPENDITURES METHOD**

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs.

California Dept of Education method based on the per capita state and local

SACS Financial Reporting Software - 2021.2.0

File: semb (Rev 05/09/2019)

	Column A	Column B	Column C
	Budgeted Amounts FY 2021-22	Comparison Year FY 2019-20	Difference

<b>SELPA:</b>	<u>(??)</u>		
	expenditures.		
a. Total special education expenditures	<u>7,535,264.80</u>		
b. Less: Expenditures paid from federal sources	<u>1,183,245.00</u>		
c. Expenditures paid from state and local sources	<u>6,352,019.80</u>	<u>7,788,331.88</u>	
Add/Less: Adjustments and/or PCRA required for MOE calculation		<u>0.00</u>	
Comparison year's expenditures, adjusted for MOE calculation		<u>7,788,331.88</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from state and local sources	<u>6,352,019.80</u>	<u>7,788,331.88</u>	
d. Special education unduplicated pupil count	<u>505</u>	<u>512</u>	
e. Per capita state and local expenditures (A2c/A2d)	<u>12,578.26</u>	<u>15,211.59</u>	<u>(2,633.33)</u>

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



SELPA: (??)

**B. LOCAL EXPENDITURES ONLY METHOD**

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  
Add/Less: Adjustments required for MOE calculation  
Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) from SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from local sources

Budget FY 2021-22	Comparison Year FY 2019-20	Difference
4,830,569.00	4,566,766.40	
	0.00	
	4,566,766.40	
	0.00	
	0.00	
4,830,569.00	4,566,766.40	263,802.60

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.

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

Budget FY 2021-22	Comparison Year FY 2019-20	Difference
4,830,569.00	4,566,766.40	

<b>SELPA:</b>	(??)		
Add/Less: Adjustments required for MOE calculation			0.00
Comparison year's expenditures, adjusted for MOE calculation			4,566,766.40
Less: Exempt reduction(s) from SECTION 1			0.00
Less: 50% reduction from SECTION 2			0.00
Net expenditures paid from local sources		4,830,569.00	4,566,766.40
b. Special education unduplicated pupil count		505	512
c. Per capita local expenditures (B2a/B2b)		9,565.48	8,919.47
			<u>646.01</u>

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.

Lois Yount \_\_\_\_\_  
Contact Name Telephone Number 209-744-4545

Superintendent \_\_\_\_\_  
Title Email Address lyount@galt.k12.ca.us

SELPA: (??)

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

SELPA: (??)

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

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