



2020-2021 Unaudited Actuals

September 15, 2021

Tahoe Truckee Unified School District
11603 Donner Pass Road
Truckee, CA 96161

Executive Summary

Introduction

The education code requires all school districts to submit Unaudited Actuals to the County Office of Education by September 15, 2021. The Unaudited Actuals report reflects final revenue and expenditures for the 2020 - 2021 fiscal year prior to review by our external auditor.

The 2020 - 2021 budget experienced many adjustments since its initial adoption; both on the revenue and expenditure side. The Board of Trustees has reviewed and approved these changes to our budget during the First and Second Interim reporting periods and our final revisions reported in our estimated actuals in June. Overall, the fiscal position of Tahoe Truckee Unified School District has improved from what was anticipated in June. Due to increased revenue and reduced expenditures, our unrestricted fund balance (including assigned fund balances) has increased by \$1,737,994.

Financial Summary

Enclosed you will find the 2020 - 2021 Unaudited Actuals for TTUSD, which represents the final revenues and expenditures of the fiscal year. The attached Unaudited Actuals report is in the Standardized Account Code System (SACS) financial reporting format. This executive summary includes financial data that summarizes and explains the SACS reports. The following sections provide descriptions of the major funding sources and expenditure categories for the General Fund and highlight the variances between the 2020 - 2021 Estimated Actuals presented in June and the final Unaudited Actuals. In addition, the summary tables include our 2019 - 2020 Actuals and the 2020 - 2021 Original Adopted Budget to provide a reference for the reader.

Revenue

The total revenue received in 2020 - 2021 was \$80,806,912. Overall, the 2020 - 2021 Unaudited Actuals show an increase in revenues of \$602,855 when compared to the 2020 - 2021 Estimated Actuals. The overall change in revenues is due to the following:

1. **Property Taxes/State Aid/EPA (LCFF Sources).** The majority of revenue in this category is property taxes. Property taxes consist of homeowner's exemptions, timber yield taxes, secured roll taxes, and unsecured roll taxes (referred to as "regular property taxes"). This also includes State Aid from former categorical programs, Education Protection Account Funding, and the in-lieu tax obligation paid to Sierra Expeditionary Learning School. Overall, these sources increased by \$82,640 from the June Estimated Actuals. The following provides more detail of the funding sources included in this category.
 - a. **Property Taxes.** In June, staff projected our 2020 - 2021 regular property taxes to be \$52,858,636. Our actual 2020 - 2021 property tax receipts are \$52,960,006, an increase of \$101,370. When comparing regular property taxes (excludes community redevelopment funds) to the prior fiscal year, we received an increase of \$2,654,829, or 5.28%, in 2020 -

2021. This increase is based on the overall growth in assessed valuation of properties within the District of 5.21%. See chart below.

**TTUSD 2019 - 2020 and 2020 - 2021 Property Taxes Comparison
(Excludes Community Redevelopment Funds)**

Type	2019 - 2020 Actual	2020 - 2021 Unaudited Actuals	Variance	Percentage Increase/ (Decrease)
Homeowners Exemption	\$ 360,228	\$ 361,514	\$ 1,286	0.36%
Timber Tax	\$ 14,763	\$ 18,462	\$ 3,699	25.05%
Secured Property Taxes	\$ 48,745,647	\$ 51,336,509	\$ 2,590,862	5.32%
Unsecured Property Taxes	\$ 1,176,571	\$ 1,232,696	\$ 56,125	4.77%
Prior Year Adjustments	\$ 7,969	\$ 10,825	\$ 2,856	35.84%
Total	\$ 50,305,177	\$ 52,960,006	\$ 2,654,829	5.28%

- b. Community Redevelopment Funds. This funding source consists of pass-through and residual property taxes allocated from the former redevelopment agencies within the District. This funding source can fluctuate year to year and can be difficult to project. In 2020 - 2021 we received \$1,795,233 in residual property taxes, a decrease of \$39,977 compared to June estimates.
 - c. Education Protection Account (EPA). EPA funding was authorized by the passage of Proposition 30. EPA funding was intended to backfill funding shortages for school district revenue limits and prevent future cuts to K-12 schools. The language of Proposition 30 also provided that no school district would receive less than \$200 per student. We received our full apportionment of \$736,964 in EPA funding for the 2020 - 2021 fiscal year.
 - d. Transfers to Charter School. We currently fund the general purpose entitlement grants for SELS through our property tax collections. This is called our in-lieu property tax obligation. SELS is funded according to the Local Control Funding Formula (LCFF) model. The total in-lieu tax payment to SELS was \$1,702,729, which is the same as our estimates.
 - e. State Aid. This revenue represents our former state categorical funding less our basic aid fair share reduction. In 2020 - 2021 we received \$1,906,330 in unrestricted State Aid.
2. **Federal Revenue.** This revenue category consists of funding for all Federal programs to include: Title I, Title II, Title III, IDEA (Federal Special Education Grants), and Forest Reserve Funding. The Unaudited Actuals show that Federal funding has decreased by \$74,862 when compared to the estimated actuals. This is primarily due to the following:
- a. The District received a decrease of \$2,483 in Forest Reserve Funding.
 - b. Medi-Cal revenue increased by \$14,028.
 - c. Medi-Cal Administrative Activities (MAA) decreased by \$31,668.
 - d. Title I, II, III, and IV program revenues decreased by \$45,990. This is not an actual decrease. Title II revenue cannot be recognized as revenue until the dollars are actually spent. This revenue is considered unearned and is deferred to the next fiscal year.

- e. ESSER II funds decreased by \$19,115. This is not an actual decrease. ESSER revenue cannot be recognized as revenue until the dollars are actually spent. This revenue is considered unearned and is deferred to the next fiscal year.
 - f. Federal Special Education revenue increased by \$24,891.
- 3. State Revenue.** This revenue source is composed of numerous categorical programs (Lottery revenues, mandate block grant, mental health programs, etc.) and also includes the STRS On-Behalf contribution. State revenue has decreased by \$34,667 from the 2020 - 2021 Estimated Actuals. This decrease is mainly attributed to:
- a. STRS On-Behalf Contribution. There are three contributors to the STRS retirement fund: the employer, the employee, and the State of California. GASB 68 requires school districts to recognize the State's annual contribution to STRS (the "on-behalf contribution") in their general ledger. This results in an entry in the benefits expenditure category (the cost) and an offsetting revenue entry. The amount of this contribution is estimated throughout the year and finalized at year-end. The estimate for both STRS on-behalf revenues and expenditures was \$3,076,523 at Estimated Actuals. This amount was remained the same at year end closing.
 - b. Anticipated lottery receipts have increased by \$167,850 based on the latest information from the State.
 - c. Career Technical Education Incentive Grant (CTEIG) funding decreased by \$143,912. The CTEIG revenue cannot be recognized as revenue until the dollars are actually spent. The District had \$143,912 in remaining unspent revenue at the end of the fiscal year. This revenue is considered unearned and is deferred to the next fiscal year.
 - d. Strong Workforce Program (SWP) funding decreased by \$338,012. The SWP revenue cannot be recognized as revenue until the dollars are actually spent. The District had \$338,012 in remaining unspent revenue at the end of the fiscal year. This revenue is considered unearned and is deferred to the next fiscal year.
 - e. Decrease of \$1,084,343 in Expanded Learning Opportunities (ELO) Grants. The Elo grants were awarded by the State to extend the instruction capabilities, close learning gaps, and provide additional supports for students in response to impacts caused by the COVID-19 Pandemic. The District was awarded \$2,454,393 in ELO grants and was scheduled to receive \$1,084,343 in 2020 – 2021 which was included at Estimated Actuals. ELO revenue cannot be recognized as revenue until the dollars are actually spent. Since no ELO expenditures occurred in 2020 – 2021 this revenue will be deferred until 2021 – 2022.
 - f. Increase of \$1,356,791 in In-Person Instruction (IPI) Grants. The IPI grants were awarded by the State to create an incentive for Districts to implement in-person instruction at the end of the 2020 – 2021 school year. The District was originally awarded \$1,159,265 in IPI grants. However, the District was not sure of the timing of the distribution of funds and did not include this revenue at estimated actuals. With negotiations settlements occurring at the end of the fiscal year, the district utilized these fund to pay out the one-time payment of \$2,500 to all bargaining units. The award increased to \$1,356,791 which covered more of the one-time payment and salary increased associated with the settlement.

- 4. Local Revenue.** Major components of this revenue source are the Measure AA parcel tax, redevelopment agency pass-through funding, facility use fees, interagency fees, local grants and special education funding. The 2020 - 2021 Unaudited Actuals show an overall increase of \$629,744 from June estimates. Some of the items that contributed to this change are:
- a. An increase of \$46,288 from local grant awards and site donations.
 - b. Increase of \$8,858 in estimated tuition payments from Washoe County.
 - c. Decrease of \$57,797 in Measure AA parcel taxes.
 - d. Increase of \$131,159 in former Redevelopment Agency pass-through funding.
 - e. Increase in local Special Education funding of \$86,002.
 - f. \$12,248 decrease in Education and Government access fees for Tahoe Truckee Media.
 - g. Reduction of \$20,762 in transportation fees and revenues.
 - h. Increase of \$475,276 in grant funding for bus purchases from the Placer County Air Pollution control district.
 - i. \$11,510 increase in facility use fees.

The table below summarizes the changes in revenue from the Estimated Actuals.

**2020 - 2021 Estimated and Unaudited Actuals Comparison
Unrestricted and Restricted Revenues**

Revenue	2019 -2020 Actuals	2020 - 2021 Adopted Budget	2020 - 2021 Est. Actuals	2020- 2021 Unaudited Actuals	2020 - 2021 Est. Actuals vs. Unaudited Actuals
Property Taxes/State Aid/EPA	\$ 53,283,965	\$ 54,864,793	\$ 56,024,506	\$ 56,107,146	\$ 82,640
Federal Revenue	\$ 1,529,280	\$ 1,553,421	\$ 4,983,901	\$ 4,909,039	\$ (74,862)
State Revenue	\$ 6,153,369	\$ 4,889,371	\$ 8,540,552	\$ 8,505,885	\$ (34,667)
Local Revenue	\$ 11,184,341	\$ 10,168,444	\$ 10,655,098	\$ 11,284,842	\$ 629,744
Total Revenue	\$ 72,150,955	\$ 71,476,029	\$ 80,204,057	\$ 80,806,912	\$ 602,855

Expenditures

Total expenditures for the 2020 - 2021 fiscal year were \$74,737,707. This is \$380,188 less in expenditures than anticipated at Estimated Actuals. The following is a breakdown of the different general fund expenditure categories along with explanations for the variances from June estimates.

1. **Certificated Salaries.** This category includes salaries and wages for all teachers, certificated specialists, site and certificated administrators, substitutes, and psychologists. When compared to the Estimated Actuals, salaries increased by \$446,282. This is mainly due to salary increases and one-time payments associated with negotiation settlements. A portion of the negotiation costs were offset by savings to substitute costs and extra duty.

2. **Classified Salaries.** These expenditures include all non-certificated district support staff to include district office personnel, bus drivers, maintenance and custodial staff, site support staff, instructional aids, classified management, and others. Classified salaries increased by \$452,723 from Estimated Actuals. This is mainly due to salary increases and one-time payments associated with negotiation settlements. A portion of the negotiation costs were offset by savings to substitute costs and extra duty.
3. **Employee Benefits.** This expenditure area includes all payments relating to payroll taxes (social security, unemployment insurance, Medicare, etc.), retirement plans (i.e., PERS, STRS), and health and welfare benefits. The rates for payroll taxes are determined by the State and Federal Government. The rates for PERS and STRS are determined each year by the individual retirement plans. The health and welfare benefit caps for all employees are: \$8,900 annually for employee only, \$10,300 annually for employee plus one, and \$14,100 annually for employees plus family. The amount of employment benefits is directly tied to the amount of salaries; as salaries increase so do benefit costs. Employee benefits decreased by \$50,422 over the Estimated Actuals. This increase was due to:
 - a. Reduced STRS and PERS contributions associated with salary negotiations.
4. **Books and Supplies.** The 2020 - 2021 Unaudited Actuals for materials and supplies shows an overall decrease of \$814,956 when compared to 2020 - 2021 Estimated Actuals. The following highlights the major variances for books and supplies category:
 - a. \$300,508 in unused Strong Workforce Program funding to be carried forward in 2021 - 2022.
 - b. \$28,194 in unspent site operations funding.
 - c. \$16,511 decrease in custodial supplies
 - d. \$37,068 in unspent donations and grants that will be carried over to 2021 – 2022.
 - e. \$78,728 decrease in Measure AA and technology supplies.
 - f. \$54,305 savings in administrative supplies and postage.
 - g. \$15,847 decrease from unspent Low Performing Student Block Grant funds.
 - h. \$45,800 decrease in ESSER II expenditures transferred to other categories.
 - i. \$16,841 decrease in Tahoe Truckee Media equipment purchases.
 - j. \$112,208 savings in Transportation and safety programs.
 - k. \$12,571 savings in athletic supplies and fuel.
 - l. \$17,140 decrease from unspent MAA funds.
 - m. The remaining balance is the result savings/unspent allocations in various programs and re-allocation of budget amounts to other expenditure categories (e.g., moving allocations from materials and supplies to cover extra-duty assignments or professional services).
5. **Services and Other Operating Expenditures.** This category includes expenditures for professional services, legal counsel, utilities, repairs, and service contracts. The 2020 - 2021 Unaudited Actuals show a decrease of approximately \$670,872 in services and operating expenditures when compared to Estimated Actuals. Some of the highlights include the following:
 - a. \$74,834 decrease in travel and conference budgeted for various programs and grants.
 - b. \$97,232 decrease in ESSER II and COVID related funds.

- c. \$11,958 savings in donations carried forward to 20201 – 2022.
 - d. \$24,059 savings in transportation repairs.
 - e. \$141,324 decrease in routine restricted maintenance repair accounts.
 - f. \$69,162 savings in Title programs which will be carried forward to 2021 – 2022.
 - g. \$60,254 increase in utilities.
 - h. \$16,062 savings in educational and data processing licenses.
 - i. \$15,249 increase in legal fees.
 - j. \$32,304 savings in grounds maintenance.
 - k. \$182,353 savings in athletic transportation costs.
 - l. \$57,094 savings in school safety expenditures.
 - m. \$20,873 decrease from unspent Measure AA funds.
 - n. The remaining balance is the result savings/unspent allocations in various programs and re-allocation of budget amounts to other expenditure categories (e.g., moving allocations from materials and supplies to cover extra-duty assignments or professional services).
6. **Capital Outlay.** All building and capital improvements as well as large equipment purchases are within this category. Capital outlay expenditures came in approximately \$390,693 more than what was budgeted at Estimated Actuals. The explanations for this decrease are as follows:
- a. \$336,562 increase for new bus purchases funded with air pollution control grants.
 - b. \$43,965 increase for purchase of new food services van.
 - c. \$13,510 increase for maintenance equipment.
7. **Other Outgo.** This category combines debt service payments and indirect costs (allowable transfers from restricted programs to the unrestricted general fund for providing administrative services), as well as tuition payments to other educational agencies. Other Outgo came in at \$31,843 more than estimated actuals. This is mainly due to:
- a. Decrease of debt service for capital equipment lease purchases.
8. **Other Financing Sources/Uses.** This category includes transfers (or contributions) from the unrestricted general fund to programs in other funds such as pre-school, food service and deferred maintenance. It also includes financing sources for loans or lease purchase agreements. This category was reduced by \$164,550 compared to June estimates. The food service contribution was \$511,343, a reduction of \$160,549 from June estimates. This was due to increased revenues generated with free meal reimbursements.
9. **General Fund Contributions.** These are the contributions from the unrestricted general fund to restricted general fund programs such as special education. General Fund Contributions increased by \$273,789 over our June estimates. This increase is due to:
- a. Decrease to Measure AA programs of \$97,631 due to unspent allocations.
 - b. Decrease in contributions for Special Education of \$156,857 due to increased revenues and unspent staffing and materials costs.

On the next page is a table summarizing the expenditures for 2020 - 2021 estimated actuals and the 2020 - 2021 Unaudited Actuals.

**2020 - 2021 Estimated and Unaudited Actuals Comparison
Unrestricted and Restricted Expenditures**

Expenditures	2019 -2020	2020 - 2021	2020 - 2021	2020- 2021	2020 - 2021
	Actuals	Adopted Budget	Est. Actuals	Unaudited Actuals	Est. Actuals vs. Unaudited Actuals
Certificated Salaries	\$ 29,493,340	\$ 29,903,379	\$ 30,805,734	\$ 31,252,016	\$ 446,282
Classified Salaries	\$ 11,377,872	\$ 11,641,159	\$ 11,297,927	\$ 11,750,650	\$ 452,723
Benefits	\$ 18,954,591	\$ 18,524,378	\$ 18,663,382	\$ 18,612,960	\$ (50,422)
Books and Supplies	\$ 2,470,374	\$ 3,075,236	\$ 4,662,439	\$ 3,847,483	\$ (814,956)
Services and Other Operating Expenditure	\$ 6,956,674	\$ 6,405,565	\$ 7,421,152	\$ 6,750,280	\$ (670,872)
Capital Outlay	\$ 962,492	\$ 434,397	\$ 926,129	\$ 1,316,822	\$ 390,693
Other Outgo	\$ 773,754	\$ 495,060	\$ 510,060	\$ 541,903	\$ 31,843
Transfers of Indirect Cost	\$ (75,590)	\$ (70,189)	\$ (73,351)	\$ (74,279)	\$ (928)
Other Financing Sources	\$ 865,585	\$ 775,229	\$ 904,423	\$ 739,873	\$ (164,550)
Total Expenditures	\$ 71,779,093	\$ 71,184,214	\$ 75,117,895	\$ 74,737,707	\$ (380,188)

Fund Balance and Reserves

Board Policy 3100 establishes a minimum reserve for the district:

Based upon recommendations of the Governmental Accounting Standards Board, Government Finance Officers Association, California Department of Education’s Standardized Account Code Structure (SACS) forum, and the Placer County Office of Education the District shall maintain a target reserve for economic uncertainty based on range of 10-16%. These measurements are a percentage of current year budgeted expenditures of the general fund.

Board Policy #3100 establishes a target REU range of 10-16%. The 2020 - 2021 Unaudited Actuals Reserve for Economic Uncertainties (REU) is \$11,534,276 which represents 15.43 % of total budgeted expenditures and other outgo. In addition to this reserve there are estimated ending fund balances of \$3,486,869 in “Restricted” and \$1,977,549 in “Other Assigned” designations. The other assigned designation includes the board designated instructional materials reserve fund, the bus replacement funds, and technology reserves fund. The REU increased by approximately \$1,171,189 from 2020 - 2021 estimated actuals due to combination of increased revenues and decreased expenditures. The majority of this increase can be attributed to:

- \$197,526 increase in IPI grant award which offset a larger portion of salary increases funding in the unrestricted General Fund.
- \$101,370 increase to property tax revenues.
- Decrease of \$39,977 in Community Redevelopment Funds.
- Reduced contributions of \$273,789 to Measure AA and Special Education.
- Reduced contribution of \$160,548 to Food Services.
- Transportation savings of \$248,113.
- \$182,353 savings in athletics fees, transportation, and materials and supplies.

The components of fund balance for 2020 - 2021 Unaudited Actuals are shown in the following table.

**Tahoe Truckee Unified School District
2020 - 2021 Unaudited Actuals Components of Fund Balance**

Fund Balance	2020 - 2021 Unaudited Actuals
Restricted	\$ 3,486,869
Unrestricted	
Reserve for Economic Uncertainty and Basic Aid	\$ 11,534,276
Reserve for Cash, Stores and Prepaid Expense	\$ 85,718
Designated (Instruct. Materials Reserve, Bus Replacment, Tech Reserve, etc.)	\$ 1,977,549
Undesignated	
Unrestricted Subtotal*	<u>\$ 13,597,543</u>
 Total Ending Balance	 \$ 17,084,412
Reserve for Economic Uncertainty and Basic Aid	15.43%

Other Funds

The district utilizes several other funds in the course of its operations. These funds are separate from the main general operating fund (Fund 01-General Fund).

- A. Fund 11 (Adult Education Fund). This fund is restricted to our Adult Education programs. Fund 11 ended with a balance of \$165,524.
- B. Fund 12 (Child Development Fund). This fund is used for our State pre-school program as well as part of the STEPP program. Fund 12 ended the year with a balance of \$42,098.
- C. Fund 13 (Cafeteria Fund). This fund is used to perform all transactions pertaining to the food service program. The general fund contribution to this program was \$601,024. This is approximately \$79,326 less than Estimated Actuals.
- D. Fund 14 (Deferred Maintenance) - This fund is used for large scale building repair and component replacement. The district contributed \$200,000 to this program. Fund 14 ended the year with a fund balance of \$246,019.
- E. Fund 21 (Building Fund) - This fund is reserved for capital improvements funded by general obligation bonds. The district uses this fund for facilities projects funded by Measure E, Measure U, and Certificates of Participation. These funds incurred over \$22,040,232 in capital expenditures in 2020 - 2021. The remaining balance is \$9,898,548.
- F. Fund 25 (Capital Facilities Fund) - This fund is restricted for fees collected by developers. The fees are used to perform growth related facilities projects around the district. The district collected \$4,310,737 in developer fees for 2020 - 2021 and incurred \$3,126,233 in expenditures, leaving an ending balance of \$3,105,526.94.

Unaudited Actuals Certification

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)	56.56%
	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.	\$414,733.68
	Adjusted Appropriations Limit	\$61,473,322.17
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$61,473,322.17
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	5.73%

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: Sept 15, 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:

For School District:

Laura Lilley

Todd Rivera

Name

Name

Senior Director, District Business Services

Executive Director of Business

Title

Title

(530) 886-5896

(530) 582-2541

Telephone

Telephone

llilley@placercoe.k12.ca.us

trivera@ttusd.org

E-mail Address

E-mail Address

General Fund 01
Unrestricted and Restricted Combined
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)	
A. REVENUES									
1) LCFF Sources		8010-8099	55,495,803.82	611,342.00	56,107,145.82	57,542,730.00	609,050.00	58,151,780.00	3.6%
2) Federal Revenue		8100-8299	183,797.38	4,725,241.62	4,909,039.00	235,809.00	4,322,812.00	4,558,621.00	-7.1%
3) Other State Revenue		8300-8599	828,255.73	7,677,629.32	8,505,885.05	730,254.00	5,376,741.00	6,106,995.00	-28.2%
4) Other Local Revenue		8600-8799	2,525,459.55	8,759,382.69	11,284,842.24	1,907,831.00	8,474,257.00	10,382,088.00	-8.0%
5) TOTAL, REVENUES			59,033,316.48	21,773,595.63	80,806,912.11	60,416,624.00	18,782,860.00	79,199,484.00	-2.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	21,177,581.65	10,074,434.70	31,252,016.35	21,038,183.00	10,656,953.00	31,695,136.00	1.4%
2) Classified Salaries		2000-2999	8,084,334.99	3,666,314.55	11,750,649.54	8,925,532.00	3,713,124.00	12,638,656.00	7.6%
3) Employee Benefits		3000-3999	10,929,441.18	7,683,518.50	18,612,959.68	11,853,888.00	8,632,959.00	20,486,847.00	10.1%
4) Books and Supplies		4000-4999	876,775.66	2,970,706.89	3,847,482.55	1,881,979.00	2,463,626.00	4,345,605.00	12.9%
5) Services and Other Operating Expenditures		5000-5999	3,993,693.63	2,756,586.47	6,750,280.10	4,558,511.00	2,351,737.00	6,910,248.00	2.4%
6) Capital Outlay		6000-6999	1,217,279.57	99,542.36	1,316,821.93	669,500.00	6,897.00	676,397.00	-48.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	131,684.14	410,218.86	541,903.00	157,457.00	273,355.00	430,812.00	-20.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(188,392.96)	114,113.51	(74,279.45)	(190,302.00)	116,082.00	(74,220.00)	-0.1%
9) TOTAL, EXPENDITURES			46,222,397.86	27,775,435.84	73,997,833.70	48,894,748.00	28,214,733.00	77,109,481.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			12,810,918.62	(6,001,840.21)	6,809,078.41	11,521,876.00	(9,431,873.00)	2,090,003.00	-69.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	739,872.87	0.00	739,872.87	961,005.00	0.00	961,005.00	29.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,391,717.20)	8,391,717.20	0.00	(9,823,407.00)	9,823,407.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,131,590.07)	8,391,717.20	(739,872.87)	(10,784,412.00)	9,823,407.00	(961,005.00)	29.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,679,328.55	2,389,876.99	6,069,205.54	737,464.00	391,534.00	1,128,998.00	-81.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited			9,918,214.86	1,096,991.52	11,015,206.38	13,597,543.41	3,486,868.51	17,084,411.92	55.1%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,918,214.86	1,096,991.52	11,015,206.38	13,597,543.41	3,486,868.51	17,084,411.92	55.1%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,918,214.86	1,096,991.52	11,015,206.38	13,597,543.41	3,486,868.51	17,084,411.92	55.1%
2) Ending Balance, June 30 (E + F1e)			13,597,543.41	3,486,868.51	17,084,411.92	14,335,007.41	3,878,402.51	18,213,409.92	6.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash			20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores			20,099.24	0.00	20,099.24	30,000.00	0.00	30,000.00	49.3%
Prepaid Items			45,619.05	4,320.00	49,939.05	10,000.00	0.00	10,000.00	-80.0%
All Others			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	3,482,548.51	3,482,548.51	0.00	4,961,234.51	4,961,234.51	42.5%
c) Committed									
Stabilization Arrangements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments			1,977,548.96	0.00	1,977,548.96	2,611,816.09	0.00	2,611,816.09	32.1%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties			11,534,276.16	0.00	11,534,276.16	11,663,191.32	0.00	11,663,191.32	1.1%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	(1,082,832.00)	(1,082,832.00)	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	15,204,066.27	1,779,314.80	16,983,381.07				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,000.00	0.00	2,000.00				
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	3,950.00	0.00	3,950.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,548,339.11	4,432,449.55	5,980,788.66				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	20,773.60	0.00	20,773.60				
6) Stores		9320	20,099.24	0.00	20,099.24				
7) Prepaid Expenditures		9330	45,619.05	4,320.00	49,939.05				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			16,864,847.27	6,216,084.35	23,080,931.62				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	3,255,343.18	2,367,081.62	5,622,424.80				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	214.28	1,454.63	1,668.91				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	11,746.40	360,679.59	372,425.99				
6) TOTAL, LIABILITIES			3,267,303.86	2,729,215.84	5,996,519.70				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			13,597,543.41	3,486,868.51	17,084,411.92				

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	1,906,330.00	0.00	1,906,330.00	1,906,330.00	0.00	1,906,330.00	0.0%
Education Protection Account State Aid - Current Year		8012	736,964.00	0.00	736,964.00	741,778.00	0.00	741,778.00	0.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	361,514.05	0.00	361,514.05	376,431.00	0.00	376,431.00	4.1%
Timber Yield Tax		8022	18,461.90	0.00	18,461.90	14,633.00	0.00	14,633.00	-20.7%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	51,336,508.54	0.00	51,336,508.54	53,662,928.00	0.00	53,662,928.00	4.5%
Unsecured Roll Taxes		8042	1,232,696.44	0.00	1,232,696.44	1,175,230.00	0.00	1,175,230.00	-4.7%
Prior Years' Taxes		8043	10,825.21	0.00	10,825.21	12,381.00	0.00	12,381.00	14.4%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,795,232.68	0.00	1,795,232.68	1,908,769.00	0.00	1,908,769.00	6.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			57,398,532.82	0.00	57,398,532.82	59,798,480.00	0.00	59,798,480.00	4.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(200,000.00)		(200,000.00)	(450,000.00)		(450,000.00)	125.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,702,729.00)	0.00	(1,702,729.00)	(1,805,750.00)	0.00	(1,805,750.00)	6.1%
Property Taxes Transfers		8097	0.00	611,342.00	611,342.00	0.00	609,050.00	609,050.00	-0.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			55,495,803.82	611,342.00	56,107,145.82	57,542,730.00	609,050.00	58,151,780.00	3.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	639,052.00	639,052.00	0.00	651,029.00	651,029.00	1.9%
Special Education Discretionary Grants		8182	0.00	87,891.00	87,891.00	0.00	63,789.00	63,789.00	-27.4%
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	130,626.47	0.00	130,626.47	142,770.00	0.00	142,770.00	9.3%
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		268,048.49	268,048.49		398,012.00	398,012.00	48.5%
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		61,872.89	61,872.89		55,000.00	55,000.00	-11.1%
Title III, Part A, Immigrant Student Program	4201	8290		6,879.00	6,879.00		6,491.00	6,491.00	-5.6%

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)	
Title III, Part A, English Learner Program	4203	8290		65,245.00	65,245.00		61,890.00	61,890.00	-5.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		15,483.00	15,483.00		188,123.00	188,123.00	1115.0%
Career and Technical Education	3500-3599	8290		21,627.00	21,627.00		21,627.00	21,627.00	0.0%
All Other Federal Revenue	All Other	8290	53,170.91	3,559,143.24	3,612,314.15	93,039.00	2,876,851.00	2,969,890.00	-17.8%
TOTAL, FEDERAL REVENUE			183,797.38	4,725,241.62	4,909,039.00	235,809.00	4,322,812.00	4,558,621.00	-7.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	152,636.00	0.00	152,636.00	152,636.00	0.00	152,636.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	661,217.73	292,663.60	953,881.33	577,618.00	188,688.00	766,306.00	-19.7%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		209,168.63	209,168.63		209,169.00	209,169.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		155,780.18	155,780.18		240,407.00	240,407.00	54.3%
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	14,402.00	7,020,016.91	7,034,418.91	0.00	4,738,477.00	4,738,477.00	-32.6%
TOTAL, OTHER STATE REVENUE			828,255.73	7,677,629.32	8,505,885.05	730,254.00	5,376,741.00	6,106,995.00	-28.2%

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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	5,591,716.18	5,591,716.18	0.00	5,649,513.00	5,649,513.00	1.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	640,118.59	640,118.59	0.00	638,694.00	638,694.00	-0.2%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	114,395.06	0.00	114,395.06	130,000.00	0.00	130,000.00	13.6%
Leases and Rentals		8650	11,931.18	0.00	11,931.18	66,000.00	0.00	66,000.00	453.2%
Interest		8660	57,991.93	0.00	57,991.93	123,545.00	0.00	123,545.00	113.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	2,023.60	0.00	2,023.60	169,745.00	0.00	169,745.00	8288.3%
Interagency Services		8677	121,156.66	213,587.04	334,743.70	115,986.00	213,587.00	329,573.00	-1.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,459,103.07	803,171.59	2,262,274.66	572,555.00	462,922.00	1,035,477.00	-54.2%
Tuition		8710	758,858.05	0.00	758,858.05	730,000.00	0.00	730,000.00	-3.8%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,510,789.29	1,510,789.29		1,509,541.00	1,509,541.00	-0.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,525,459.55	8,759,382.69	11,284,842.24	1,907,831.00	8,474,257.00	10,382,088.00	-8.0%
TOTAL, REVENUES			59,033,316.48	21,773,595.63	80,806,912.11	60,416,624.00	18,782,860.00	79,199,484.00	-2.0%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	16,822,831.99	7,866,793.18	24,689,625.17	17,188,444.00	7,706,800.00	24,895,244.00	0.8%
Certificated Pupil Support Salaries		1200	807,540.21	1,659,571.53	2,467,111.74	906,688.00	1,897,245.00	2,803,933.00	13.7%
Certificated Supervisors' and Administrators' Salaries		1300	2,782,145.06	182,475.35	2,964,620.41	2,706,064.00	134,401.00	2,840,465.00	-4.2%
Other Certificated Salaries		1900	765,064.39	365,594.64	1,130,659.03	236,987.00	918,507.00	1,155,494.00	2.2%
TOTAL, CERTIFICATED SALARIES			21,177,581.65	10,074,434.70	31,252,016.35	21,038,183.00	10,656,953.00	31,695,136.00	1.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	463,655.03	2,098,749.23	2,562,404.26	536,941.00	2,255,875.00	2,792,816.00	9.0%
Classified Support Salaries		2200	3,283,342.98	667,260.95	3,950,603.93	3,898,427.00	588,196.00	4,486,623.00	13.6%
Classified Supervisors' and Administrators' Salaries		2300	1,247,873.37	53,787.60	1,301,660.97	1,252,153.00	54,874.00	1,307,027.00	0.4%
Clerical, Technical and Office Salaries		2400	2,389,464.22	194,606.91	2,584,071.13	2,453,548.00	151,834.00	2,605,382.00	0.8%
Other Classified Salaries		2900	699,999.39	651,909.86	1,351,909.25	784,463.00	662,345.00	1,446,808.00	7.0%
TOTAL, CLASSIFIED SALARIES			8,084,334.99	3,666,314.55	11,750,649.54	8,925,532.00	3,713,124.00	12,638,656.00	7.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,398,823.16	4,537,048.60	7,935,871.76	3,571,722.00	4,990,990.00	8,562,712.00	7.9%
PERS		3201-3202	1,563,889.88	635,319.80	2,199,209.68	1,951,112.00	891,509.00	2,842,621.00	29.3%
OASDI/Medicare/Alternative		3301-3302	867,079.21	420,710.05	1,287,789.26	932,524.00	429,521.00	1,362,045.00	5.8%
Health and Welfare Benefits		3401-3402	3,720,847.10	1,821,378.58	5,542,225.68	3,848,919.00	1,941,997.00	5,790,916.00	4.5%
Unemployment Insurance		3501-3502	17,773.41	14,141.08	31,914.49	350,825.00	167,254.00	518,079.00	1523.3%
Workers' Compensation		3601-3602	539,149.63	250,974.32	790,123.95	446,208.00	207,734.00	653,942.00	-17.2%
OPEB, Allocated		3701-3702	763,187.49	171.84	763,359.33	699,408.00	0.00	699,408.00	-8.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	58,691.30	3,774.23	62,465.53	53,170.00	3,954.00	57,124.00	-8.6%
TOTAL, EMPLOYEE BENEFITS			10,929,441.18	7,683,518.50	18,612,959.68	11,853,888.00	8,632,959.00	20,486,847.00	10.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	123,764.39	269,156.04	392,920.43	139,368.00	185,193.00	324,561.00	-17.4%
Books and Other Reference Materials		4200	206.96	0.00	206.96	723.00	0.00	723.00	249.3%
Materials and Supplies		4300	633,811.72	2,420,681.56	3,054,493.28	1,365,913.00	2,274,126.00	3,640,039.00	19.2%
Noncapitalized Equipment		4400	118,992.59	280,869.29	399,861.88	375,975.00	4,307.00	380,282.00	-4.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			876,775.66	2,970,706.89	3,847,482.55	1,881,979.00	2,463,626.00	4,345,605.00	12.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	20,059.85	72,866.51	92,926.36	147,338.00	30,146.00	177,484.00	91.0%
Dues and Memberships		5300	48,881.77	1,923.66	50,805.43	114,509.00	2,360.00	116,869.00	130.0%
Insurance		5400 - 5450	815,051.24	0.00	815,051.24	847,151.00	0.00	847,151.00	3.9%
Operations and Housekeeping Services		5500	1,675,284.65	0.00	1,675,284.65	1,642,858.00	0.00	1,642,858.00	-1.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	24,949.35	558,572.63	583,521.98	79,492.00	619,756.00	699,248.00	19.8%
Transfers of Direct Costs		5710	(347,799.02)	347,799.02	0.00	(360,469.00)	360,469.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(370.86)	0.00	(370.86)	(650.00)	0.00	(650.00)	75.3%
Professional/Consulting Services and Operating Expenditures		5800	1,623,082.40	1,775,220.65	3,398,303.05	1,953,981.00	1,334,006.00	3,287,987.00	-3.2%
Communications		5900	134,554.25	204.00	134,758.25	134,301.00	5,000.00	139,301.00	3.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,993,693.63	2,756,586.47	6,750,280.10	4,558,511.00	2,351,737.00	6,910,248.00	2.4%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	72,304.49	72,304.49	0.00	1,897.00	1,897.00	-97.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,217,279.57	27,237.87	1,244,517.44	669,500.00	5,000.00	674,500.00	-45.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,217,279.57	99,542.36	1,316,821.93	669,500.00	6,897.00	676,397.00	-48.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	112,284.70	16,490.00	128,774.70	135,000.00	16,515.00	151,515.00	17.7%
Payments to County Offices		7142	0.00	73,642.00	73,642.00	0.00	70,000.00	70,000.00	-4.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	3,743.86	8,899.59	12,643.45	0.00	1,796.00	1,796.00	-85.8%
Other Debt Service - Principal		7439	15,655.58	311,187.27	326,842.85	22,457.00	185,044.00	207,501.00	-36.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			131,684.14	410,218.86	541,903.00	157,457.00	273,355.00	430,812.00	-20.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(114,113.51)	114,113.51	0.00	(116,082.00)	116,082.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(74,279.45)	0.00	(74,279.45)	(74,220.00)	0.00	(74,220.00)	-0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(188,392.96)	114,113.51	(74,279.45)	(190,302.00)	116,082.00	(74,220.00)	-0.1%
TOTAL, EXPENDITURES			46,222,397.86	27,775,435.84	73,997,833.70	48,894,748.00	28,214,733.00	77,109,481.00	4.2%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	228,530.37	0.00	228,530.37	246,221.00	0.00	246,221.00	7.7%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	511,342.50	0.00	511,342.50	714,784.00	0.00	714,784.00	39.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			739,872.87	0.00	739,872.87	961,005.00	0.00	961,005.00	29.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(8,391,717.20)	8,391,717.20	0.00	(9,823,407.00)	9,823,407.00	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			(8,391,717.20)	8,391,717.20	0.00	(9,823,407.00)	9,823,407.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(9,131,590.07)	8,391,717.20	(739,872.87)	(10,784,412.00)	9,823,407.00	(961,005.00)	29.9%

General Fund 01
Unrestricted and Restricted Combined
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	55,495,803.82	611,342.00	56,107,145.82	57,542,730.00	609,050.00	58,151,780.00	3.6%
2) Federal Revenue		8100-8299	183,797.38	4,725,241.62	4,909,039.00	235,809.00	4,322,812.00	4,558,621.00	-7.1%
3) Other State Revenue		8300-8599	828,255.73	7,677,629.32	8,505,885.05	730,254.00	5,376,741.00	6,106,995.00	-28.2%
4) Other Local Revenue		8600-8799	2,525,459.55	8,759,382.69	11,284,842.24	1,907,831.00	8,474,257.00	10,382,088.00	-8.0%
5) TOTAL REVENUES			59,033,316.48	21,773,595.63	80,806,912.11	60,416,624.00	18,782,860.00	79,199,484.00	-2.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		23,701,196.56	19,902,958.34	43,604,154.90	25,439,100.00	19,988,348.00	45,427,448.00	4.2%
2) Instruction - Related Services	2000-2999		7,490,598.65	1,946,323.97	9,436,922.62	6,993,024.00	2,523,666.00	9,516,690.00	0.8%
3) Pupil Services	3000-3999		5,536,646.13	2,798,972.36	8,335,618.49	6,196,421.00	3,012,311.00	9,208,732.00	10.5%
4) Ancillary Services	4000-4999		677,919.38	29,126.05	707,045.43	1,023,713.00	12,480.00	1,036,193.00	46.6%
5) Community Services	5000-5999		10,000.00	0.00	10,000.00	123,000.00	618.00	123,618.00	1136.2%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,340,510.34	222,267.89	4,562,778.23	4,115,034.00	130,866.00	4,245,900.00	-6.9%
8) Plant Services	8000-8999		4,333,842.66	2,465,568.37	6,799,411.03	4,846,999.00	2,273,089.00	7,120,088.00	4.7%
9) Other Outgo	9000-9999	Except 7600-7699	131,684.14	410,218.86	541,903.00	157,457.00	273,355.00	430,812.00	-20.5%
10) TOTAL EXPENDITURES			46,222,397.86	27,775,435.84	73,997,833.70	48,894,748.00	28,214,733.00	77,109,481.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			12,810,918.62	(6,001,840.21)	6,809,078.41	11,521,876.00	(9,431,873.00)	2,090,003.00	-69.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	739,872.87	0.00	739,872.87	961,005.00	0.00	961,005.00	29.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,391,717.20)	8,391,717.20	0.00	(9,823,407.00)	9,823,407.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(9,131,590.07)	8,391,717.20	(739,872.87)	(10,784,412.00)	9,823,407.00	(961,005.00)	29.9%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,679,328.55	2,389,876.99	6,069,205.54	737,464.00	391,534.00	1,128,998.00	-81.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,918,214.86	1,096,991.52	11,015,206.38	13,597,543.41	3,486,868.51	17,084,411.92	55.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,918,214.86	1,096,991.52	11,015,206.38	13,597,543.41	3,486,868.51	17,084,411.92	55.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,918,214.86	1,096,991.52	11,015,206.38	13,597,543.41	3,486,868.51	17,084,411.92	55.1%
2) Ending Balance, June 30 (E + F1e)			13,597,543.41	3,486,868.51	17,084,411.92	14,335,007.41	3,878,402.51	18,213,409.92	6.6%
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	20,099.24	0.00	20,099.24	30,000.00	0.00	30,000.00	49.3%
Prepaid Items		9713	45,619.05	4,320.00	49,939.05	10,000.00	0.00	10,000.00	-80.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,482,548.51	3,482,548.51	0.00	4,961,234.51	4,961,234.51	42.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,977,548.96	0.00	1,977,548.96	2,611,816.09	0.00	2,611,816.09	32.1%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,534,276.16	0.00	11,534,276.16	11,663,191.32	0.00	11,663,191.32	1.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(1,082,832.00)	(1,082,832.00)	New

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
3212	Elementary and Secondary School Relief II (ESSER II) Fund	0.00	1,622,430.00
5640	Medi-Cal Billing Option	85,297.23	125,435.23
6230	California Clean Energy Jobs Act	0.15	0.15
6300	Lottery: Instructional Materials	19,399.66	19,399.66
7311	Classified School Employee Professional Development Block Grant	22,727.04	0.04
7388	SB 117 COVID-19 LEA Response Funds	64,217.00	64,217.00
7422	In-Person Instruction (IPI) Grant	0.00	1,159,265.00
7425	Expanded Learning Opportunities (ELO) Grant	1,135,260.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	245,139.00	961.00
7510	Low-Performing Students Block Grant	14,628.00	14,628.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	144,958.76	173,909.76
9010	Other Restricted Local	1,750,921.67	1,780,988.67
Total, Restricted Balance		<u>3,482,548.51</u>	<u>4,961,234.51</u>

Other Funds

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,124.67	4,899.00	-46.3%
3) Other State Revenue		8300-8599	169,144.00	144,750.00	-14.4%
4) Other Local Revenue		8600-8799	622.83	0.00	-100.0%
5) TOTAL, REVENUES			178,891.50	149,649.00	-16.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	55,319.16	55,319.00	0.0%
2) Classified Salaries		2000-2999	92,043.65	42,148.00	-54.2%
3) Employee Benefits		3000-3999	41,325.50	37,396.00	-9.5%
4) Books and Supplies		4000-4999	4,565.96	4,899.00	7.3%
5) Services and Other Operating Expenditures		5000-5999	5,816.06	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,822.92	6,088.00	-10.8%
9) TOTAL, EXPENDITURES			205,893.25	145,850.00	-29.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,001.75)	3,799.00	-114.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,001.75)	3,799.00	-114.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	192,525.88	165,524.13	-14.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			192,525.88	165,524.13	-14.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			192,525.88	165,524.13	-14.0%
2) Ending Balance, June 30 (E + F1e)			165,524.13	169,323.13	2.3%
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			155,273.57	159,072.57	2.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,250.56	10,250.56	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	154,727.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	19,214.50		
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			173,942.36		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	8,418.23		
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			8,418.23		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			165,524.13		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources					
		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	9,124.67	4,899.00	-46.3%
TOTAL, FEDERAL REVENUE			9,124.67	4,899.00	-46.3%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	162,555.00	144,750.00	-11.0%
All Other State Revenue	All Other	8590	6,589.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			169,144.00	144,750.00	-14.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	622.83	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			622.83	0.00	-100.0%
TOTAL, REVENUES			178,891.50	149,649.00	-16.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	55,319.16	55,319.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			55,319.16	55,319.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	51,067.51	0.00	-100.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	40,976.14	42,148.00	2.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			92,043.65	42,148.00	-54.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	9,151.25	9,360.00	2.3%
PERS		3201-3202	8,138.53	9,364.00	15.1%
OASDI/Medicare/Alternative		3301-3302	7,303.67	4,003.00	-45.2%
Health and Welfare Benefits		3401-3402	13,655.94	11,849.00	-13.2%
Unemployment Insurance		3501-3502	105.71	1,179.00	1015.3%
Workers' Compensation		3601-3602	2,844.40	1,515.00	-46.7%
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	126.00	126.00	0.0%
TOTAL, EMPLOYEE BENEFITS			41,325.50	37,396.00	-9.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,565.96	4,899.00	7.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,565.96	4,899.00	7.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	525.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,291.06	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,816.06	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	6,822.92	6,088.00	-10.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,822.92	6,088.00	-10.8%
TOTAL, EXPENDITURES			205,893.25	145,850.00	-29.2%

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

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,124.67	4,899.00	-46.3%
3) Other State Revenue		8300-8599	169,144.00	144,750.00	-14.4%
4) Other Local Revenue		8600-8799	622.83	0.00	-100.0%
5) TOTAL, REVENUES			178,891.50	149,649.00	-16.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		65,881.73	4,899.00	-92.6%
2) Instruction - Related Services	2000-2999		133,188.60	134,863.00	1.3%
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		6,822.92	6,088.00	-10.8%
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			205,893.25	145,850.00	-29.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(27,001.75)	3,799.00	-114.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,001.75)	3,799.00	-114.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	192,525.88	165,524.13	-14.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			192,525.88	165,524.13	-14.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			192,525.88	165,524.13	-14.0%
2) Ending Balance, June 30 (E + F1e)			165,524.13	169,323.13	2.3%
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			155,273.57	159,072.57	2.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,250.56	10,250.56	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
6371	CalWORKs for ROCP or Adult Education	14,592.00	14,592.00
6391	Adult Education Program	112,831.60	116,630.60
6392	Adult Education Block Grant Data and Accountability	27,849.97	27,849.97
Total, Restricted Balance		155,273.57	159,072.57

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,025.00	0.00	-100.0%
3) Other State Revenue		8300-8599	197,805.00	197,805.00	0.0%
4) Other Local Revenue		8600-8799	210,761.41	169,086.00	-19.8%
5) TOTAL, REVENUES			419,591.41	366,891.00	-12.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	392,385.07	401,789.00	2.4%
3) Employee Benefits		3000-3999	194,915.36	200,738.00	3.0%
4) Books and Supplies		4000-4999	28,886.79	1,000.00	-96.5%
5) Services and Other Operating Expenditures		5000-5999	456.28	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,783.53	9,585.00	41.3%
9) TOTAL, EXPENDITURES			623,427.03	613,112.00	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(203,835.62)	(246,221.00)	20.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	228,530.37	246,221.00	7.7%
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			228,530.37	246,221.00	7.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,694.75	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,403.00	42,097.75	141.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,403.00	42,097.75	141.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,403.00	42,097.75	141.9%
2) Ending Balance, June 30 (E + F1e)			42,097.75	42,097.75	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			42,097.75	42,097.75	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	23,104.64		
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	35,597.28		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,668.91		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			60,370.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	18,273.08		
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			18,273.08		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			42,097.75		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	11,025.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			11,025.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	197,805.00	197,805.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			197,805.00	197,805.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	210,761.41	169,086.00	-19.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			210,761.41	169,086.00	-19.8%
TOTAL, REVENUES			419,591.41	366,891.00	-12.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	336,339.84	343,161.00	2.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	56,045.23	58,628.00	4.6%
TOTAL, CLASSIFIED SALARIES			392,385.07	401,789.00	2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	75,293.92	86,922.00	15.4%
OASDI/Medicare/Alternative		3301-3302	27,620.64	28,628.00	3.6%
Health and Welfare Benefits		3401-3402	84,589.53	75,080.00	-11.2%
Unemployment Insurance		3501-3502	227.21	4,603.00	1925.9%
Workers' Compensation		3601-3602	7,032.22	5,353.00	-23.9%
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	151.84	152.00	0.1%
TOTAL, EMPLOYEE BENEFITS			194,915.36	200,738.00	3.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,965.43	1,000.00	-95.2%
Noncapitalized Equipment		4400	7,921.36	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			28,886.79	1,000.00	-96.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	242.00	0.00	-100.0%
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	214.28	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			456.28	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	6,783.53	9,585.00	41.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,783.53	9,585.00	41.3%
TOTAL, EXPENDITURES			623,427.03	613,112.00	-1.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	228,530.37	246,221.00	7.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			228,530.37	246,221.00	7.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			228,530.37	246,221.00	7.7%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,025.00	0.00	-100.0%
3) Other State Revenue		8300-8599	197,805.00	197,805.00	0.0%
4) Other Local Revenue		8600-8799	210,761.41	169,086.00	-19.8%
5) TOTAL, REVENUES			419,591.41	366,891.00	-12.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		616,429.22	603,527.00	-2.1%
2) Instruction - Related Services	2000-2999		214.28	0.00	-100.0%
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		6,783.53	9,585.00	41.3%
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			623,427.03	613,112.00	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(203,835.62)	(246,221.00)	20.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	228,530.37	246,221.00	7.7%
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			228,530.37	246,221.00	7.7%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,694.75	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	17,403.00	42,097.75	141.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			17,403.00	42,097.75	141.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			17,403.00	42,097.75	141.9%
2) Ending Balance, June 30 (E + F1e)					
			42,097.75	42,097.75	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	42,097.75	42,097.75	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
5058	Child Development: Coronavirus Response and Relief Supple	11,025.00	11,025.00
9010	Other Restricted Local	31,072.75	31,072.75
Total, Restricted Balance		<u>42,097.75</u>	<u>42,097.75</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,241,565.54	1,173,680.00	-5.5%
3) Other State Revenue		8300-8599	88,042.98	0.00	-100.0%
4) Other Local Revenue		8600-8799	10,029.55	5,000.00	-50.1%
5) TOTAL, REVENUES			1,339,638.07	1,178,680.00	-12.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	800,374.58	870,696.00	8.8%
3) Employee Benefits		3000-3999	369,496.16	446,722.00	20.9%
4) Books and Supplies		4000-4999	583,611.61	486,796.00	-16.6%
5) Services and Other Operating Expenditures		5000-5999	38,545.64	31,353.00	-18.7%
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	60,673.00	58,547.00	-3.5%
9) TOTAL, EXPENDITURES			1,852,700.99	1,894,114.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(513,062.92)	(715,434.00)	39.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	511,342.50	714,784.00	39.8%
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			511,342.50	714,784.00	39.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,720.42)	(650.00)	-62.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	81,046.42	79,326.00	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			81,046.42	79,326.00	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			81,046.42	79,326.00	-2.1%
2) Ending Balance, June 30 (E + F1e)			79,326.00	78,676.00	-0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	65,811.02	0.00	-100.0%
Prepaid Items		9713	2,312.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			11,203.00	78,676.02	602.3%
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	(0.02)	(0.02)	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(499,541.12)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	500.00		
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	563,895.42		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	65,811.02		
7) Prepaid Expenditures		9330	2,312.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			132,977.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	32,877.72		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	20,773.60		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			53,651.32		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			79,326.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,241,565.54	1,173,680.00	-5.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,241,565.54	1,173,680.00	-5.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	88,042.98	0.00	-100.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			88,042.98	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	169.83	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(0.02)	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	5,000.00	5,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,859.74	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			10,029.55	5,000.00	-50.1%
TOTAL, REVENUES			1,339,638.07	1,178,680.00	-12.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	589,106.19	658,995.00	11.9%
Classified Supervisors' and Administrators' Salaries		2300	156,692.40	156,783.00	0.1%
Clerical, Technical and Office Salaries		2400	54,575.99	54,918.00	0.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			800,374.58	870,696.00	8.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	145,873.12	188,311.00	29.1%
OASDI/Medicare/Alternative		3301-3302	56,461.65	61,613.00	9.1%
Health and Welfare Benefits		3401-3402	151,887.71	173,541.00	14.3%
Unemployment Insurance		3501-3502	480.25	10,070.00	1996.8%
Workers' Compensation		3601-3602	14,541.43	12,935.00	-11.0%
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	252.00	252.00	0.0%
TOTAL, EMPLOYEE BENEFITS			369,496.16	446,722.00	20.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	47,426.73	45,433.00	-4.2%
Noncapitalized Equipment		4400	0.00	838.00	New
Food		4700	536,184.88	440,525.00	-17.8%
TOTAL, BOOKS AND SUPPLIES			583,611.61	486,796.00	-16.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	356.03	2,930.00	723.0%
Dues and Memberships		5300	1,905.22	1,305.00	-31.5%
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	8,533.46	7,467.00	-12.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	370.86	650.00	75.3%
Professional/Consulting Services and Operating Expenditures		5800	27,176.07	18,496.00	-31.9%
Communications		5900	204.00	505.00	147.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			38,545.64	31,353.00	-18.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	60,673.00	58,547.00	-3.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			60,673.00	58,547.00	-3.5%
TOTAL, EXPENDITURES			1,852,700.99	1,894,114.00	2.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	511,342.50	714,784.00	39.8%
(a) TOTAL, INTERFUND TRANSFERS IN			511,342.50	714,784.00	39.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			511,342.50	714,784.00	39.8%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,241,565.54	1,173,680.00	-5.5%
3) Other State Revenue		8300-8599	88,042.98	0.00	-100.0%
4) Other Local Revenue		8600-8799	10,029.55	5,000.00	-50.1%
5) TOTAL, REVENUES			1,339,638.07	1,178,680.00	-12.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,792,027.99	1,835,567.00	2.4%
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		60,673.00	58,547.00	-3.5%
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			1,852,700.99	1,894,114.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(513,062.92)	(715,434.00)	39.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	511,342.50	714,784.00	39.8%
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			511,342.50	714,784.00	39.8%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,720.42)	(650.00)	-62.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	81,046.42	79,326.00	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			81,046.42	79,326.00	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			81,046.42	79,326.00	-2.1%
2) Ending Balance, June 30 (E + F1e)			79,326.00	78,676.00	-0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	65,811.02	0.00	-100.0%
Prepaid Items		9713	2,312.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			11,203.00	78,676.02	602.3%
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	(0.02)	(0.02)	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	11,203.00	78,676.02
Total, Restricted Balance		<u>11,203.00</u>	<u>78,676.02</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	200,000.00	450,000.00	125.0%
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	98.69	0.00	-100.0%
5) TOTAL, REVENUES			200,098.69	450,000.00	124.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	65.96	200,000.00	303114.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			65.96	200,000.00	303114.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			200,032.73	250,000.00	25.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200,032.73	250,000.00	25.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,986.63	246,019.36	435.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,986.63	246,019.36	435.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,986.63	246,019.36	435.0%
2) Ending Balance, June 30 (E + F1e)			246,019.36	496,019.36	101.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	246,019.36	496,019.36	101.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	246,012.12		
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	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			246,012.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	(7.24)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			(7.24)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			246,019.36		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	200,000.00	450,000.00	125.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			200,000.00	450,000.00	125.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	98.69	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%
TOTAL, OTHER LOCAL REVENUE			98.69	0.00	-100.0%
TOTAL, REVENUES			200,098.69	450,000.00	124.9%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	200,000.00	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	65.96	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			65.96	200,000.00	303114.1%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			65.96	200,000.00	303114.1%

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

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	200,000.00	450,000.00	125.0%
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	98.69	0.00	-100.0%
5) TOTAL, REVENUES			200,098.69	450,000.00	124.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		65.96	200,000.00	303114.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			65.96	200,000.00	303114.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			200,032.73	250,000.00	25.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200,032.73	250,000.00	25.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	45,986.63	246,019.36	435.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			45,986.63	246,019.36	435.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			45,986.63	246,019.36	435.0%
2) Ending Balance, June 30 (E + F1e)					
			246,019.36	496,019.36	101.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	246,019.36	496,019.36	101.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	336,387.14	0.00	-100.0%
5) TOTAL, REVENUES			336,387.14	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	257,277.27	203,662.00	-20.8%
3) Employee Benefits		3000-3999	96,958.89	87,077.00	-10.2%
4) Books and Supplies		4000-4999	1,613.50	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	202,153.68	20,000.00	-90.1%
6) Capital Outlay		6000-6999	21,482,229.14	3,472,895.00	-83.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,040,232.48	3,783,634.00	-82.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,703,845.34)	(3,783,634.00)	-82.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.30	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.30	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,703,845.04)	(3,783,634.00)	-82.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,602,392.98	9,898,547.94	-68.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,602,392.98	9,898,547.94	-68.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,602,392.98	9,898,547.94	-68.7%
2) Ending Balance, June 30 (E + F1e)			9,898,547.94	6,114,913.94	-38.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			9,898,547.94	6,114,913.94	-38.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,935,491.77		
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	3,778,960.72		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,169.55		
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			10,715,622.04		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	817,074.10		
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			817,074.10		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			9,898,547.94		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	336,387.14	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%
TOTAL, OTHER LOCAL REVENUE			336,387.14	0.00	-100.0%
TOTAL, REVENUES			336,387.14	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	28,884.58	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	20,219.60	20,802.00	2.9%
Clerical, Technical and Office Salaries		2400	33,125.78	33,800.00	2.0%
Other Classified Salaries		2900	175,047.31	149,060.00	-14.8%
TOTAL, CLASSIFIED SALARIES			257,277.27	203,662.00	-20.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,818.80	0.00	-100.0%
PERS		3201-3202	46,993.47	45,738.00	-2.7%
OASDI/Medicare/Alternative		3301-3302	17,395.26	14,838.00	-14.7%
Health and Welfare Benefits		3401-3402	24,576.05	20,694.00	-15.8%
Unemployment Insurance		3501-3502	143.13	2,438.00	1603.3%
Workers' Compensation		3601-3602	4,645.24	3,054.00	-34.3%
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	386.94	315.00	-18.6%
TOTAL, EMPLOYEE BENEFITS			96,958.89	87,077.00	-10.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	226.82	0.00	-100.0%
Noncapitalized Equipment		4400	1,386.68	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,613.50	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	59.96	0.00	-100.0%
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	202,093.72	20,000.00	-90.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			202,153.68	20,000.00	-90.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,638,924.39	3,469,895.00	-83.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	843,304.75	3,000.00	-99.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			21,482,229.14	3,472,895.00	-83.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			22,040,232.48	3,783,634.00	-82.8%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	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	0.30	0.00	-100.0%
(c) TOTAL, SOURCES			0.30	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.30	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	336,387.14	0.00	-100.0%
5) TOTAL, REVENUES			336,387.14	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		22,045,598.83	3,783,634.00	-82.8%
9) Other Outgo	9000-9999	Except 7600-7699	(5,366.35)	0.00	-100.0%
10) TOTAL, EXPENDITURES			22,040,232.48	3,783,634.00	-82.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(21,703,845.34)	(3,783,634.00)	-82.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.30	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.30	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,703,845.04)	(3,783,634.00)	-82.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,602,392.98	9,898,547.94	-68.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,602,392.98	9,898,547.94	-68.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,602,392.98	9,898,547.94	-68.7%
2) Ending Balance, June 30 (E + F1e)			9,898,547.94	6,114,913.94	-38.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			9,898,547.94	6,114,913.94	-38.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	9,898,547.94	6,114,913.94
Total, Restricted Balance		<u>9,898,547.94</u>	<u>6,114,913.94</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,323,009.27	2,400,000.00	-44.5%
5) TOTAL, REVENUES			4,323,009.27	2,400,000.00	-44.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	73,301.88	80,124.00	9.3%
3) Employee Benefits		3000-3999	29,170.42	36,208.00	24.1%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	42,510.87	50,000.00	17.6%
6) Capital Outlay		6000-6999	750,701.10	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,230,548.26	2,207,450.00	-1.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,126,232.53	2,373,782.00	-24.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,196,776.74	26,218.00	-97.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,196,776.74	26,218.00	-97.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,908,750.20	3,105,526.94	62.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,908,750.20	3,105,526.94	62.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,908,750.20	3,105,526.94	62.7%
2) Ending Balance, June 30 (E + F1e)			3,105,526.94	3,131,744.94	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	4,271.36	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,101,255.58	3,131,744.94	1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,954,886.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	500.00		
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	151,527.70		
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	4,271.36		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,111,185.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	5,658.28		
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			5,658.28		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,105,526.94		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	12,272.01	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	4,310,737.26	2,400,000.00	-44.3%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,323,009.27	2,400,000.00	-44.5%
TOTAL, REVENUES			4,323,009.27	2,400,000.00	-44.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	38,419.80	39,196.00	2.0%
Clerical, Technical and Office Salaries		2400	34,882.08	40,928.00	17.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			73,301.88	80,124.00	9.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	13,706.90	18,429.00	34.5%
OASDI/Medicare/Alternative		3301-3302	5,210.53	5,728.00	9.9%
Health and Welfare Benefits		3401-3402	8,808.09	9,870.00	12.1%
Unemployment Insurance		3501-3502	39.42	927.00	2251.6%
Workers' Compensation		3601-3602	1,342.48	1,191.00	-11.3%
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	63.00	63.00	0.0%
TOTAL, EMPLOYEE BENEFITS			29,170.42	36,208.00	24.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,339.62	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	37,171.25	50,000.00	34.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,510.87	50,000.00	17.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	750,701.10	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%
TOTAL, CAPITAL OUTLAY			750,701.10	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,540,548.26	1,507,450.00	-2.1%
Other Debt Service - Principal		7439	690,000.00	700,000.00	1.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,230,548.26	2,207,450.00	-1.0%
TOTAL, EXPENDITURES			3,126,232.53	2,373,782.00	-24.1%

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

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,323,009.27	2,400,000.00	-44.5%
5) TOTAL, REVENUES			4,323,009.27	2,400,000.00	-44.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		893,684.27	166,332.00	-81.4%
9) Other Outgo	9000-9999	Except 7600-7699	2,232,548.26	2,207,450.00	-1.1%
10) TOTAL, EXPENDITURES			3,126,232.53	2,373,782.00	-24.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,196,776.74	26,218.00	-97.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,196,776.74	26,218.00	-97.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,908,750.20	3,105,526.94	62.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,908,750.20	3,105,526.94	62.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,908,750.20	3,105,526.94	62.7%
2) Ending Balance, June 30 (E + F1e)			3,105,526.94	3,131,744.94	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	4,271.36	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,101,255.58	3,131,744.94	1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	3,101,255.58	3,131,744.94
Total, Restricted Balance		<u>3,101,255.58</u>	<u>3,131,744.94</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,202,180.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	5,149.42	0.00	-100.0%
5) TOTAL, REVENUES			1,207,329.42	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,207,329.42	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,207,329.42	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	946,266.05	2,153,595.47	127.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			946,266.05	2,153,595.47	127.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			946,266.05	2,153,595.47	127.6%
2) Ending Balance, June 30 (E + F1e)			2,153,595.47	2,153,595.47	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			338.61	338.61	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	2,153,256.86	2,153,256.86	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,153,256.86		
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	338.61		
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			2,153,595.47		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,153,595.47		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	1,202,180.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,202,180.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,149.42	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%
TOTAL, OTHER LOCAL REVENUE			5,149.42	0.00	-100.0%
TOTAL, REVENUES			1,207,329.42	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,202,180.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	5,149.42	0.00	-100.0%
5) TOTAL, REVENUES			1,207,329.42	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			1,207,329.42	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,207,329.42	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	946,266.05	2,153,595.47	127.6%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			946,266.05	2,153,595.47	127.6%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			946,266.05	2,153,595.47	127.6%
2) Ending Balance, June 30 (E + F1e)			2,153,595.47	2,153,595.47	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted			338.61	338.61	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	2,153,256.86	2,153,256.86	0.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	338.61	338.61
Total, Restricted Balance		<u>338.61</u>	<u>338.61</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,859,560.55	0.00	-100.0%
4) Other Local Revenue		8600-8799	9,594,251.45	0.00	-100.0%
5) TOTAL, REVENUES			14,453,812.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	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	19,708,413.78	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,708,413.78	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,254,601.78)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,254,601.78)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,791,551.64	23,536,949.86	-18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,791,551.64	23,536,949.86	-18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,791,551.64	23,536,949.86	-18.3%
2) Ending Balance, June 30 (E + F1e)			23,536,949.86	23,536,949.86	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			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	23,536,949.86	23,536,949.86	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	23,536,949.86		
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	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			23,536,949.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			23,536,949.86		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	7,035.58	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	4,852,524.97	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			4,859,560.55	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	7,084,970.27	0.00	-100.0%
Unsecured Roll		8612	171,321.68	0.00	-100.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	265,919.69	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	76,908.26	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,995,131.55	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,594,251.45	0.00	-100.0%
TOTAL, REVENUES			14,453,812.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	12,300,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	7,408,413.78	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			19,708,413.78	0.00	-100.0%
TOTAL, EXPENDITURES			19,708,413.78	0.00	-100.0%

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

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,859,560.55	0.00	-100.0%
4) Other Local Revenue		8600-8799	9,594,251.45	0.00	-100.0%
5) TOTAL, REVENUES			14,453,812.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	19,708,413.78	0.00	-100.0%
10) TOTAL, EXPENDITURES			19,708,413.78	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,254,601.78)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,254,601.78)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,791,551.64	23,536,949.86	-18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,791,551.64	23,536,949.86	-18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,791,551.64	23,536,949.86	-18.3%
2) Ending Balance, June 30 (E + F1e)			23,536,949.86	23,536,949.86	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	23,536,949.86	23,536,949.86	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	146.34	0.00	-100.0%
5) TOTAL, REVENUES			146.34	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			146.34	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			146.34	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	34,514.06	34,660.40	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,514.06	34,660.40	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			34,514.06	34,660.40	0.4%
2) Ending Net Position, June 30 (E + F1e)			34,660.40	34,660.40	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	34,660.40	34,660.40	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	34,654.95		
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	5.45		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			34,660.40		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			34,660.40		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	146.34	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%
TOTAL, OTHER LOCAL REVENUE			146.34	0.00	-100.0%
TOTAL, REVENUES			146.34	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	146.34	0.00	-100.0%
5) TOTAL, REVENUES			146.34	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		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, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			146.34	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			146.34	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	34,514.06	34,660.40	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,514.06	34,660.40	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			34,514.06	34,660.40	0.4%
2) Ending Net Position, June 30 (E + F1e)			34,660.40	34,660.40	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	34,660.40	34,660.40	0.0%

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

Supplemental Information

Description	2020-21 Unaudited Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,670.84	3,670.84	3,670.84	3,686.87	3,686.87	3,686.87
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,670.84	3,670.84	3,670.84	3,686.87	3,686.87	3,686.87
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	13.59	13.59	13.59	8.83	8.83	8.83
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	13.59	13.59	13.59	8.83	8.83	8.83
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,684.43	3,684.43	3,684.43	3,695.70	3,695.70	3,695.70
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	4,365,750.00		4,365,750.00			4,365,750.00
Work in Progress	153,999,566.43		153,999,566.43	1,211,344.00	146,486,792.00	8,724,118.43
Total capital assets not being depreciated	158,365,316.43	0.00	158,365,316.43	1,211,344.00	146,486,792.00	13,089,868.43
Capital assets being depreciated:						
Land Improvements	13,572,762.15		13,572,762.15			13,572,762.15
Buildings	230,494,810.00		230,494,810.00	167,326,308.00		397,821,118.00
Equipment	11,087,812.00		11,087,812.00	2,087,822.00		13,175,634.00
Total capital assets being depreciated	255,155,384.15	0.00	255,155,384.15	169,414,130.00	0.00	424,569,514.15
Accumulated Depreciation for:						
Land Improvements	(9,902,091.00)		(9,902,091.00)	(787,254.00)		(10,689,345.00)
Buildings	(78,784,712.00)		(78,784,712.00)	(10,865,236.00)		(89,649,948.00)
Equipment	(5,978,334.00)		(5,978,334.00)	(912,038.00)		(6,890,372.00)
Total accumulated depreciation	(94,665,137.00)	0.00	(94,665,137.00)	(12,564,528.00)	0.00	(107,229,665.00)
Total capital assets being depreciated, net	160,490,247.15	0.00	160,490,247.15	156,849,602.00	0.00	317,339,849.15
Governmental activity capital assets, net	318,855,563.58	0.00	318,855,563.58	158,060,946.00	146,486,792.00	330,429,717.58
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Title I	CSI - ESSA	ESSER	ESSER II	GEER	CRF	Special Ed - IDEA
FEDERAL CATALOG NUMBER	14329	15438	15536	15547	15517	25516	13379
RESOURCE CODE	3010	3182	3210	3212	3215	3220	3310
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8181
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	16,512.91					(461,476.53)	
2. a. Current Year Award	393,094.00	177,547.00	199,163.00	1,243,965.00	234,146.00	1,775,003.00	639,052.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	393,094.00	177,547.00	199,163.00	1,243,965.00	234,146.00	1,775,003.00	639,052.00
3. Required Matching Funds/Other							
4. Total Available Award	409,606.91	177,547.00	199,163.00	1,243,965.00	234,146.00	1,313,526.47	2,425,373.31
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year	16,512.91	42,531.00					
6. Cash Received in Current Year	224,105.00	44,387.00	199,163.00	124,397.00	234,146.00	1,775,003.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	240,617.91	86,918.00	199,163.00	124,397.00	234,146.00	1,775,003.00	1,786,321.31
EXPENDITURES							
9. Donor-Authorized Expenditures	268,048.49	384.96	199,163.00	1,200,791.70	234,146.00	1,313,526.47	2,425,373.31
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	268,048.49	384.96	199,163.00	1,200,791.70	234,146.00	1,313,526.47	2,425,373.31
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)	(27,430.58)	86,533.04	0.00	(1,076,394.70)	0.00	461,476.53	(639,052.00)
a. Unearned Revenue		86,533.04					
b. Accounts Payable							
c. Accounts Receivable	27,430.58			1,076,394.70			639,052.00
14. Unused Grant Award Calculation (line 4 minus line 9)	141,558.42	177,162.04	0.00	43,173.30	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	141,558.42	177,162.04	0.00	43,173.30	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	268,048.49	384.96	199,163.00	1,200,791.70	234,146.00	1,775,003.00	639,052.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Special Ed Preschool Grant	Special Ed Preschool Capacity	Special Ed Mental Health	Workability	Carl Perkins	Adult Ed - Basic Ed + ELA	Adult Ed - Second Education
FEDERAL CATALOG NUMBER	13430	13839	15197	10006	15294	14508	13978
RESOURCE CODE	3315	3326	3327	3410	3550	3905	3913
REVENUE OBJECT	8182	8182	8182	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover							
2. a. Current Year Award	20,086.00	16,398.00	45,470.00	61,011.34	21,627.00	2,226.00	6,110.00
b. Transferability (ESSA)							
c. Other Adjustments	1,670.00		4,267.00			3.80	0.83
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	21,756.00	16,398.00	49,737.00	61,011.34	21,627.00	2,229.80	6,110.83
3. Required Matching Funds/Other	841.10						
4. Total Available Award							
(sum lines 1, 2d, & 3)	22,597.10	16,398.00	49,737.00	61,011.34	21,627.00	2,229.80	6,110.83
REVENUES							
5. Unearned Revenue Deferred from Prior Year			0.00				
6. Cash Received in Current Year	1,670.00	0.00		46,048.01		3.80	2,887.83
7. Contributed Matching Funds	841.10						
8. Total Available (sum lines 5, 6, & 7)	2,511.10	0.00	0.00	46,048.01	0.00	3.80	2,887.83
EXPENDITURES							
9. Donor-Authorized Expenditures	22,597.10	16,398.00	49,737.00	61,011.34	21,627.00	2,229.80	6,110.83
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	22,597.10	16,398.00	49,737.00	61,011.34	21,627.00	2,229.80	6,110.83
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)	(20,086.00)	(16,398.00)	(49,737.00)	(14,963.33)	(21,627.00)	(2,226.00)	(3,223.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	20,086.00	16,398.00	49,737.00	14,963.33	21,627.00	2,226.00	3,223.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	21,756.00	16,398.00	49,737.00	61,011.34	21,627.00	2,229.80	6,110.83

FEDERAL PROGRAM NAME	Adult Ed - English Literacy + Civics	Title II	Title IV	Title III - Immigrant Student	Title III - EL	TOTAL
FEDERAL CATALOG NUMBER	14109	15244	15396	15146	14346	
RESOURCE CODE	3926	4035	4127	4201	4203	
REVENUE OBJECT	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Carryover		1,030.00	9,296.73			(434,636.89)
2. a. Current Year Award	784.00	85,789.00	18,389.00	6,879.00	65,245.00	5,011,984.34
b. Transferability (ESSA)						0.00
c. Other Adjustments	0.04					5,941.67
d. Adj Curr Yr Award						
(sum lines 2a, 2b, & 2c)	784.04	85,789.00	18,389.00	6,879.00	65,245.00	5,017,926.01
3. Required Matching Funds/Other						1,787,162.41
4. Total Available Award						
(sum lines 1, 2d, & 3)	784.04	86,819.00	27,685.73	6,879.00	65,245.00	6,370,451.53
REVENUES						
5. Unearned Revenue Deferred from Prior Year		8,614.53				67,658.44
6. Cash Received in Current Year	588.04	49,186.00	9,874.00	3,246.00	61,890.00	2,776,594.68
7. Contributed Matching Funds						1,787,162.41
8. Total Available (sum lines 5, 6, & 7)	588.04	57,800.53	9,874.00	3,246.00	61,890.00	4,631,415.53
EXPENDITURES						
9. Donor-Authorized Expenditures	784.04	61,872.89	15,098.04	6,879.00	65,245.00	5,971,023.97
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	784.04	61,872.89	15,098.04	6,879.00	65,245.00	5,971,023.97
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)	(196.00)	(4,072.36)	(5,224.04)	(3,633.00)	(3,355.00)	(1,339,608.44)
a. Unearned Revenue						86,533.04
b. Accounts Payable						0.00
c. Accounts Receivable	196.00	4,072.36	5,224.04	3,633.00	3,355.00	1,887,618.01
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	24,946.11	12,587.69	0.00	0.00	399,427.56
15. If Carryover is allowed, enter line 14 amount here						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	784.04	61,872.89	15,098.04	6,879.00	65,245.00	4,645,338.09

STATE PROGRAM NAME	ASES	Child Development (State Preschool)	Career Technical Incentive Grant	K-12 Strong WorkForce	TOTAL
RESOURCE CODE	6010	6105	6387	6388	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover	0.01				804,705.45
2. a. Current Year Award	209,168.63	197,805.00	240,407.00	804,705.44	647,380.63
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	209,168.63	197,805.00	240,407.00	0.00	647,380.63
3. Required Matching Funds/Other		15,201.94			15,201.94
4. Total Available Award (sum lines 1, 2c, & 3)	209,168.64	213,006.94	240,407.00	804,705.44	1,467,288.02
REVENUES					
5. Unearned Revenue Deferred from Prior Year			38,889.26	431,955.44	470,844.70
6. Cash Received in Current Year	188,253.79	197,805.00	381,740.58		767,799.37
7. Contributed Matching Funds		15,201.94			15,201.94
8. Total Available (sum lines 5, 6, & 7)	188,253.79	213,006.94	420,629.84	431,955.44	1,253,846.01
EXPENDITURES					
9. Donor-Authorized Expenditures	209,168.64	213,006.94	155,780.18	466,693.33	1,044,649.09
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	209,168.64	213,006.94	155,780.18	466,693.33	1,044,649.09
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)	(20,914.85)	0.00	264,849.66	(34,737.89)	209,196.92
a. Unearned Revenue			264,849.66		264,849.66
b. Accounts Payable					0.00
c. Accounts Receivable	20,914.85			34,737.89	55,652.74
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	84,626.82	338,012.11	422,638.93
15. If Carryover is allowed, enter line 14 amount here					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	209,168.64	197,805.00	155,780.18	466,693.33	1,029,447.15

LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
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
3. Required Matching Funds/Other	
4. Total Available Award	0.00
(sum lines 1, 2c, & 3)	0.00
REVENUES	
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
EXPENDITURES	
9. Donor-Authorized Expenditures	0.00
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	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
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
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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Medi-Cal Billing Option	TOTAL
AWARD		
1. Prior Year Restricted Ending Balance	61,914.22	61,914.22
2. a. Current Year Award	89,028.20	89,028.20
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	89,028.20	89,028.20
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	150,942.42	150,942.42
REVENUES		
5. Cash Received in Current Year	890,285.20	890,285.20
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(801,257.00)	(801,257.00)
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	(801,257.00)	(801,257.00)
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	89,028.20	89,028.20
EXPENDITURES		
10. Donor-Authorized Expenditures	66,645.19	66,645.19
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	66,645.19	66,645.19
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	84,297.23	84,297.23

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Lottery	EPA	Lottery	Adult Ed	Special Education	State Mental Health	Class Emp Block Grant
1. Prior Year Restricted Ending Balance	1,301,999.66			146,625.18			22,727.04
2. a. Current Year Award	650,707.12	736,942.00	282,297.70	162,555.00	2,262,363.04	250,457.00	
b. Other Adjustments	10,510.61	22.00	10,365.90		4,296,715.03		
c. Adj Curr Yr Award (sum lines 2a & 2b)	661,217.73	736,964.00	292,663.60	162,555.00	6,559,078.07	250,457.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,963,217.39	736,964.00	292,663.60	309,180.18	6,559,078.07	250,457.00	22,727.04
REVENUES							
5. Cash Received in Current Year	525,094.85	736,964.00	165,630.21	149,008.75	1,236,191.33	250,457.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	136,122.88	0.00	127,033.39	13,546.25	5,322,886.74	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	136,122.88	0.00	127,033.39	13,546.25	5,322,886.74	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	661,217.73	736,964.00	292,663.60	162,555.00	6,559,078.07	250,457.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	441,859.30	736,964.00	273,263.94	196,348.58	6,559,078.07	250,457.00	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	441,859.30	736,964.00	273,263.94	196,348.58	6,559,078.07	250,457.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,521,358.09	0.00	19,399.66	112,831.60	0.00	0.00	22,727.04

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

STATE PROGRAM NAME	SB 117 - Covid 19 Response	State Learning Loss	In Person Instruction	TOTAL
RESOURCE CODE	7388	7420	7422	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance	64,217.00			1,535,568.88
2. a. Current Year Award		303,003.00	1,356,791.00	6,005,115.86
b. Other Adjustments				4,317,613.54
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	303,003.00	1,356,791.00	10,322,729.40
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	64,217.00	303,003.00	1,356,791.00	11,858,298.28
REVENUES				
5. Cash Received in Current Year			579,633.00	3,642,979.14
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	303,003.00	777,158.00	6,679,750.26
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	303,003.00	777,158.00	6,679,750.26
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	303,003.00	1,356,791.00	10,322,729.40
EXPENDITURES				
10. Donor-Authorized Expenditures		303,003.00	137,687.61	8,898,661.50
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	0.00	303,003.00	137,687.61	8,898,661.50
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	64,217.00	0.00	1,219,103.39	2,959,636.78

LOCAL PROGRAM NAME	Wellness Programs	Local Donations	Winter Wilderness	Shane McConkey	Sagehen	Tahoe Wellness	School Readiness
RESOURCE CODE	153	9008	9010	9014	9018	9053	9056
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	28,818.85	176,733.32	306.19	30,465.82	23,660.83	0.04	(342.70)
2. a. Current Year Award		49,344.29		1,000.00	17,000.00	102,898.00	47,595.33
b. Other Adjustments							53,614.03
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	49,344.29	0.00	1,000.00	17,000.00	102,898.00	101,209.36
3. Required Matching Funds/Other	64,681.94						342.70
4. Total Available Award (sum lines 1, 2c, & 3)	93,500.79	226,077.61	306.19	31,465.82	40,660.83	102,898.04	101,209.36
REVENUES							
5. Cash Received in Current Year		49,344.29		1,000.00	17,000.00	88,423.88	74,398.19
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	14,474.12	26,811.17
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	14,474.12	26,811.17
8. Contributed Matching Funds	64,681.94						
9. Total Available (sum lines 5, 7c, & 8)	64,681.94	49,344.29	0.00	1,000.00	17,000.00	102,898.00	101,209.36
EXPENDITURES							
10. Donor-Authorized Expenditures	90,072.65	79,938.06	303.70	6,585.21	12,378.00	102,898.04	101,209.36
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	90,072.65	79,938.06	303.70	6,585.21	12,378.00	102,898.04	101,209.36
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	3,428.14	146,139.55	2.49	24,880.61	28,282.83	0.00	0.00

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

LOCAL PROGRAM NAME	NV Cty Wellness	School Readiness	KidzKount	Excellence in Ed	Measure AA	TOTAL
RESOURCE CODE	9057	9058	9084	9102	9103	
REVENUE OBJECT	8699	8699	8699	8699	8621	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Restricted Ending Balance	0.02			77,886.91		337,529.28
2. a. Current Year Award	49,595.10	38,000.00	205,176.83	204,091.45	5,591,716.18	6,306,417.18
b. Other Adjustments						53,614.03
c. Adj Curr Yr Award (sum lines 2a & 2b)	49,595.10	38,000.00	205,176.83	204,091.45	5,591,716.18	6,360,031.21
3. Required Matching Funds/Other			213,114.15		127,720.35	405,859.14
4. Total Available Award (sum lines 1, 2c, & 3)	49,595.12	38,000.00	418,290.98	281,978.36	5,719,436.53	7,103,419.63
REVENUES						
5. Cash Received in Current Year	41,125.69	20,058.21	172,879.55	204,091.45	5,591,716.18	6,260,037.44
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	8,469.41	17,941.79	32,297.28	0.00	0.00	99,993.77
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	8,469.41	17,941.79	32,297.28	0.00	0.00	99,993.77
8. Contributed Matching Funds			213,114.15		127,720.35	405,516.44
9. Total Available (sum lines 5, 7c, & 8)	49,595.10	38,000.00	418,290.98	204,091.45	5,719,436.53	6,765,547.65
EXPENDITURES						
10. Donor-Authorized Expenditures	49,595.12	38,000.00	410,486.74	191,986.74	5,719,436.53	6,802,890.15
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	49,595.12	38,000.00	410,486.74	191,986.74	5,719,436.53	6,802,890.15
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	0.00	0.00	7,804.24	89,991.62	0.00	300,529.48

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	31,252,016.35	301	0.00	303	31,252,016.35	305	65,615.95		307	31,186,400.40	309
2000 - Classified Salaries	11,750,649.54	311	277.64	313	11,750,371.90	315	1,951,227.87		317	9,799,144.03	319
3000 - Employee Benefits	18,612,959.68	321	763,377.88	323	17,849,581.80	325	875,769.79		327	16,973,812.01	329
4000 - Books, Supplies Equip Replace. (6500)	3,847,482.55	331	2,247.25	333	3,845,235.30	335	716,305.56		337	3,128,929.74	339
5000 - Services. . . & 7300 - Indirect Costs	6,676,000.65	341	34,519.16	343	6,641,481.49	345	388,590.85		347	6,252,890.64	349
TOTAL					71,338,686.84	365			TOTAL	67,341,176.82	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	24,433,526.05 375
2. Salaries of Instructional Aides Per EC 41011.	2100	2,391,219.17 380
3. STRS.	3101 & 3102	6,111,327.67 382
4. PERS.	3201 & 3202	577,309.73 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	579,866.96 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	3,484,794.15 385
7. Unemployment Insurance.	3501 & 3502	21,675.39 390
8. Workers' Compensation Insurance.	3601 & 3602	504,208.58 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	982.16 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		38,104,909.86 395
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).		16,398.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		38,088,511.86 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		56.56%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.56%
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).	67,341,176.82
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
Governmental Activities:							
General Obligation Bonds Payable	200,823,315.74		200,823,315.74	2,129,658.00	12,300,000.00	190,652,973.74	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	38,885,000.00		38,885,000.00		1,330,000.00	37,555,000.00	
Capital Leases Payable	554,417.25		554,417.25		353,054.00	201,363.25	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	24,371,331.15		24,371,331.15		293,583.00	24,077,748.15	
Net Pension Liability	67,063,000.00		67,063,000.00			67,063,000.00	
Total/Net OPEB Liability	2,495,323.18		2,495,323.18	3,623,478.00	810,402.00	5,308,399.18	
Compensated Absences Payable	343,859.07		343,859.07	160.00		344,019.07	
Governmental activities long-term liabilities	334,536,246.39	0.00	334,536,246.39	5,753,296.00	15,087,039.00	325,202,503.39	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	74,737,706.57
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,027,544.49
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	10,000.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,316,821.93
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	339,486.30
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	739,872.87
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	758,858.05
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)				3,165,039.15
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	513,062.92
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)				66,058,185.85

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		3,684.43
B. Expenditures per ADA (Line I.E divided by Line II.A)		17,929.01
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	65,414,743.28	17,753.70
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)	65,414,743.28	17,753.70
B. Required effort (Line A.2 times 90%)	58,873,268.95	15,978.33
C. Current year expenditures (Line I.E and Line II.B)	66,058,185.85	17,929.01
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2019-20 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2019-20 Actual			2020-21 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	58,774,836.39		58,774,836.39			61,473,322.17
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,679.00		3,679.00			3,684.43
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2019-20			Adjustments to 2020-21		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2020-21 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2020-21 P2 Report			2021-22 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	3,684.43		3,684.43	3,695.70		3,695.70
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)			3,684.43			3,695.70
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2020-21 Actual			2021-22 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	361,514.05		361,514.05	376,431.00		376,431.00
2. Timber Yield Tax (Object 8022)	18,461.90		18,461.90	14,633.00		14,633.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	51,336,508.54		51,336,508.54	53,662,928.00		53,662,928.00
5. Unsecured Roll Taxes (Object 8042)	1,232,696.44		1,232,696.44	1,175,230.00		1,175,230.00
6. Prior Years' Taxes (Object 8043)	10,825.21		10,825.21	12,381.00		12,381.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	2,435,351.27		2,435,351.27	2,547,463.00		2,547,463.00
12. Parcel Taxes (Object 8621)	5,591,716.18		5,591,716.18	5,649,513.00		5,649,513.00
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)	60,987,073.59	0.00	60,987,073.59	63,438,579.00	0.00	63,438,579.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	60,987,073.59	0.00	60,987,073.59	63,438,579.00	0.00	63,438,579.00

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)						0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	2,643,294.00		2,643,294.00	2,648,108.00		2,648,108.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	2,643,294.00	0.00	2,643,294.00	2,648,108.00	0.00	2,648,108.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	80,806,912.11		80,806,912.11	79,199,484.00		79,199,484.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	57,991.93		57,991.93	123,545.00		123,545.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			58,774,836.39			61,473,322.17
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0015			1.0031
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			61,058,588.49			65,197,230.34
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			60,987,073.59			63,438,579.00
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)			442,131.60			443,484.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			71,514.90			1,758,651.34
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			442,131.60			1,758,651.34
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])			44,116.98			101,861.48
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			61,031,190.57			63,540,440.48
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)			442,131.60			1,656,789.86
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			61,031,190.57			
b. State Subventions (Line D8)			442,131.60			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			61,473,322.17			

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) 1,816,180.98
- 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) 59,036,035.26

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.08%

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)	3,032,258.34
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	237,234.21
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)	205,758.49
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)	3,475,251.04
9. Carry-Forward Adjustment (Part IV, Line F)	577,758.74
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,053,009.78

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	43,536,490.03
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	9,215,222.21
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	7,799,055.85
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	707,045.43
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	10,000.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	884,538.10
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)	81,832.49
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)	4,671.89
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)	6,474,712.02
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)	199,070.33
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	616,643.50
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,255,843.11
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)	70,785,124.96

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)	4.91%
--	-------

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	5.73%
---	-------

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>3,475,251.04</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(349,227.80)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.6%) times Part III, Line B19); zero if negative	<u>577,758.74</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.6%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.6%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>577,758.74</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>577,758.74</u>

Approved indirect cost rate: 3.60%
Highest rate used in any program: 3.60%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	258,734.06	9,314.43	3.60%
01	3182	371.58	13.38	3.60%
01	3327	48,008.69	1,728.31	3.60%
01	3410	58,999.46	2,011.88	3.41%
01	3550	20,876.00	751.00	3.60%
01	4035	59,722.89	2,150.00	3.60%
01	4127	14,573.40	524.64	3.60%
01	4201	6,640.00	239.00	3.60%
01	4203	62,978.00	2,267.00	3.60%
01	6010	208,268.64	900.00	0.43%
01	6387	150,366.97	5,413.21	3.60%
01	6388	450,476.19	16,217.15	3.60%
01	6520	100,844.38	3,630.39	3.60%
01	6546	241,754.00	8,703.00	3.60%
01	9010	6,399,142.62	60,250.12	0.94%
11	6391	189,525.66	6,822.92	3.60%
12	6105	206,223.41	6,783.53	3.29%
13	5310	1,685,490.49	60,673.00	3.60%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,301,999.66		0.00	1,301,999.66
2. State Lottery Revenue	8560	661,217.73		292,663.60	953,881.33
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)		1,963,217.39	0.00	292,663.60	2,255,880.99
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	15,964.20			15,964.20
2. Classified Salaries	2000-2999	891.19			891.19
3. Employee Benefits	3000-3999	3,088.47			3,088.47
4. Books and Supplies	4000-4999	170,492.21		269,156.04	439,648.25
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	146,209.23			146,209.23
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			4,107.90	4,107.90
6. Capital Outlay	6000-6999	105,214.00			105,214.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		441,859.30	0.00	273,263.94	715,123.24
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	1,521,358.09	0.00	19,399.66	1,540,757.75
D. COMMENTS: Online textbook 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.

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	138,590.97	100,946.57	239,537.54	15,556.38	255,093.92	
1110	Regular Education, K-12	43,383,011.93	11,236,281.53	54,619,293.46	3,547,162.62	58,166,456.08	
3100	Alternative Schools	382,628.67	100,946.57	483,575.24	31,405.02	514,980.26	
3200	Continuation Schools	757,605.02	126,183.21	883,788.23	57,396.21	941,184.44	
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	184,000.00	0.00	184,000.00	11,949.59	195,949.59	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	725,447.32	57,649.67	783,096.99	50,856.98	833,953.97	
4110	Regular Education, Adult	5,841.00	0.00	5,841.00	379.33	6,220.33	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	10,875,253.06	646,395.91	11,521,648.97	748,255.06	12,269,904.03	
6000	Regional Occupational Ctr./Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	10,000.00	0.00	10,000.00	649.43	10,649.43	
8500	Child Care and Development Services	63,000.00	0.00	63,000.00	4,091.43	67,091.43	
Other Costs							
----	Food Services				2,497.40	2,497.40	
----	Enterprise				0.00	0.00	
----	Facilities Acquisition & Construction				96,873.65	96,873.65	
----	Other Outgo				1,281,775.87	1,281,775.87	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	169,355.62	169,355.62	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(74,279.45)	(74,279.45)	
----	Total General Fund and Charter Schools Funds Expenditures	56,525,377.97	12,268,403.46	68,793,781.43	4,562,778.22	74,737,706.57	

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	138,590.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	138,590.97
1110	Regular Education, K-12	33,968,706.12	1,072,007.85	1,200,006.38	4,523,218.53	1,911,422.73	604.89	707,045.43			0.00	0.00	43,383,011.93
3100	Alternative Schools	382,628.67	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	382,628.67
3200	Continuation Schools	405,647.22	0.00	0.00	311,893.94	0.00	0.00	0.00			40,063.86	0.00	757,605.02
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	184,000.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	184,000.00
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	567,314.03	67,958.50	0.00	0.00	90,174.79	0.00	0.00			0.00	0.00	725,447.32
4110	Regular Education, Adult	0.00	5,841.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	5,841.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	7,957,267.89	0.00	0.00	597,921.84	1,557,907.10	762,156.23	0.00			0.00	0.00	10,875,253.06
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	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	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
8100	Community Services Child Care and Development		0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00
8500	Services	0.00	0.00	0.00	0.00	63,000.00	0.00	0.00	0.00	0.00	0.00	0.00	63,000.00
Total Direct Charged Costs		43,604,154.90	1,145,807.35	1,200,006.38	5,433,034.31	3,622,504.62	762,761.12	707,045.43	10,000.00	0.00	40,063.86	0.00	56,525,377.97

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	0.00	100,946.57	0.00	100,946.57	
1110	Regular Education, K-12	2,627,062.94	5,779,191.05	2,830,027.54	11,236,281.53	
3100	Alternative Schools	0.00	100,946.57	0.00	100,946.57	
3200	Continuation Schools	0.00	126,183.21	0.00	126,183.21	
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	57,649.67	0.00	0.00	57,649.67	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	
4620	Adult-Correctional Education	0.00	0.00	0.00	0.00	
4630	Adult-Career Technical Education	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	
5000-5999	Special Education (allocated to 5001)	0.00	555,206.13	91,189.78	646,395.91	
6000	ROC/P	0.00	0.00	0.00	0.00	
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	
Other Funds						
--	Adult Education (Fund 11)		0.00		0.00	
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00	
--	Cafeteria (Funds 13 and 61)		0.00		0.00	
Total Allocated Support Costs		2,684,712.61	6,662,473.53	2,921,217.32	12,268,403.46	

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	884,538.10
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)	3,305,399.48
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	447,120.10
5	Total Central Administration Costs in General Fund and Charter Schools Funds	4,637,057.68
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	56,525,377.97
2	Total Allocated Costs (from Form PCR, Column 2, Total)	12,268,403.46
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	68,793,781.43
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	199,070.33
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	616,643.50
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,792,027.99
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	2,607,741.82
D. Total Direct Charged and Allocated Costs (B3 + C5)		71,401,523.25
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.49%

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)	2,497.40				2,497.40
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			96,873.65		96,873.65
Other Outgo (Objects 1000-7999)				1,281,775.87	1,281,775.87
Total Other Costs	2,497.40	0.00	96,873.65	1,281,775.87	1,381,146.92

	----- Teacher Full-Time Equivalents -----			----- Classroom Units -----			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten					4.00		
1110 Regular Education, K-12	8.00	1.00	0.33	12.27	229.00		1,800.00
3100 Alternative Schools					4.00		
3200 Continuation Schools					5.00		
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education				0.73			
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)					22.00		58.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	8.00	1.00	0.33	13.00	264.00	0.00	1,858.00

Description	2020-21 Actual	2021-22 Budget	% Diff.
SELPA Name: Placer County (PL)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			
C. Program Specialist/Regionalized Services for NSS Apportionment			
D. Low Incidence Apportionment			
E. Out of Home Care Apportionment			
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			
G. Adjustment for NSS with Declining Enrollment			
Grand Total Apportionment, Taxes and Excess ERAF			
H. (Sum lines A.4 through G)	0.00	0.00	0.00%
I. Mental Health Apportionment			
J. Federal IDEA Local Assistance Grants - Preschool			
K. Federal IDEA - Section 619 Preschool			
L. Other Federal Discretionary Grants			
M. Other Adjustments			
N. Total SELPA Revenues (Sum lines H through M)	0.00	0.00	0.00%

Description	2020-21 Actual	2021-22 Budget	% Diff.
II. ALLOCATION TO SELPA MEMBERS			
Placer County Office of Education (PL00)			0.00%
Ackerman Charter (PL01)			0.00%
Alta-Dutch Flat Union Elementary (PL02)			0.00%
Auburn Union Elementary (PL03)			0.00%
Colfax Elementary (PL04)			0.00%
Dry Creek Joint Elementary (PL05)			0.00%
Eureka Union Elementary (PL06)			0.00%
Foresthill Union Elementary (PL07)			0.00%
Loomis Union Elementary (PL08)			0.00%
Newcastle Elementary (PL09)			0.00%
Placer Hills Union Elementary (PL12)			0.00%
Rocklin Unified (PL13)			0.00%
Roseville City Elementary (PL14)			0.00%
Placer Union High (PL15)			0.00%
Roseville Joint Union High (PL16)			0.00%
Tahoe-Truckee Unified (PL17)			0.00%
Western Placer Unified (PL18)			0.00%
Maria Montessori Charter Academy (PLA03)			0.00%
Horizon Charter (PLA1)			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N)	0.00	0.00	0.00%
Preparer Name: _____ Title: _____ Phone: _____			

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
UNDPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,031,453.91	0.00	0.00	0.00	158,988.50	3,527,620.06		4,718,062.47
2000-2999	Classified Salaries	687,379.98	0.00	0.00	0.00	0.00	1,533,453.06		2,220,827.04
3000-3999	Employee Benefits	749,373.94	0.00	0.00	0.00	68,591.10	2,483,210.55		3,301,175.59
4000-4999	Books and Supplies	88,911.08	0.00	0.00	0.00	3,274.05	25,097.69		117,282.82
5000-5999	Services and Other Operating Expenditures	33,926.12	0.00	0.00	0.00	0.00	483,979.02		517,905.14
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	2,591,039.03	0.00	0.00	0.00	230,853.65	8,053,360.38	0.00	10,875,253.06
7310	Transfers of Indirect Costs	4,742.35	0.00	0.00	0.00	0.00	9,319.35		14,061.70
7350	Transfers of Indirect Costs - Interfund		0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations		0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	646,395.97	0.00	0.00	0.00	0.00	0.00		646,395.97
	TOTAL COSTS	3,242,177.35	0.00	0.00	0.00	230,853.65	8,062,679.73	0.00	11,535,710.73
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	19,659.49	0.00	0.00	0.00	16,684.91	29,992.26		66,336.66
2000-2999	Classified Salaries	39,734.84	0.00	0.00	0.00	0.00	1,508,405.04		1,548,139.88
3000-3999	Employee Benefits	25,842.14	0.00	0.00	0.00	5,912.19	925,145.69		956,900.02
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	(26,237.00)	0.00	0.00	0.00	0.00	26,822.00		585.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	58,999.47	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	58,999.47	0.00	0.00	0.00	22,597.10	2,490,364.99	0.00	2,571,961.56
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,728.31		1,728.31
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	1,728.31	0.00	1,728.31
	TOTAL BEFORE OBJECT 8980	58,999.47	0.00	0.00	0.00	22,597.10	2,492,093.30	0.00	2,573,689.87
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	TOTAL COSTS								1,787,162.41
									786,527.46

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,011,794.42	0.00	0.00	0.00	142,303.59	3,497,627.80		4,651,725.81
2000-2999	Classified Salaries	647,639.14	0.00	0.00	0.00	0.00	25,048.02		672,687.16
3000-3999	Employee Benefits	723,531.80	0.00	0.00	0.00	62,678.91	1,558,064.86		2,344,275.57
4000-4999	Books and Supplies	88,911.08	0.00	0.00	0.00	3,274.05	25,097.69		117,282.82
5000-5999	Services and Other Operating Expenditures	60,163.12	0.00	0.00	0.00	0.00	457,157.02		517,320.14
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	2,532,039.56	0.00	0.00	0.00	208,256.55	5,562,995.39	0.00	8,303,291.50
7310	Transfers of Indirect Costs	4,742.35	0.00	0.00	0.00	0.00	7,591.04		12,333.39
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	646,395.97							646,395.97
	Total Indirect Costs and PCR Allocations	651,138.32	0.00	0.00	0.00	0.00	7,591.04	0.00	658,729.36
	TOTAL BEFORE OBJECT 8980	3,183,177.88	0.00	0.00	0.00	208,256.55	5,570,586.43	0.00	8,962,020.86
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1,787,162.41
	TOTAL COSTS								10,749,183.27
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	73,458.45		73,458.45
2000-2999	Classified Salaries	455,325.33	0.00	0.00	0.00	0.00	25,048.02		480,373.35
3000-3999	Employee Benefits	234,967.05	0.00	0.00	0.00	2,819.52	129,296.83		367,083.40
4000-4999	Books and Supplies	70,483.88	0.00	0.00	0.00	3,274.05	1,209.03		74,966.96
5000-5999	Services and Other Operating Expenditures	41,051.89	0.00	0.00	0.00	0.00	0.00		41,051.89
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	801,828.15	0.00	0.00	0.00	6,093.57	229,012.33	0.00	1,036,934.05
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	801,828.15	0.00	0.00	0.00	6,093.57	229,012.33	0.00	1,036,934.05
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1,787,162.41
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								4,223,359.74
	TOTAL COSTS								7,047,456.20

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

2019-20 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	10,818,266.95	7,490,895.67
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)	10,818,266.95	7,490,895.67
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet	559.00	
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)	559.00	

SELPA: Placer County (PL)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

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

SELPA: Placer County (PL)

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

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

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

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

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) _____ (c)

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

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

If (b) is less than (a).

Enter portion used to reduce MOE requirement
(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: Placer County (PL)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures (LE-CY Worksheet) FY 2020-21	Actual Expenditures Comparison Year 2018-19	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	11,535,710.73		
b. Less: Expenditures paid from federal sources	786,527.46		
c. Expenditures paid from state and local sources	10,749,183.27	11,168,056.10	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		11,168,056.10	
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	10,749,183.27	11,168,056.10	(418,872.83)

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 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	11,535,710.73		
b. Less: Expenditures paid from federal sources	786,527.46		
c. Expenditures paid from state and local sources	10,749,183.27	11,168,056.10	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		11,168,056.10	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	10,749,183.27	11,168,056.10	
d. Special education unduplicated pupil count	529	559	
e. Per capita state and local expenditures (A2c/A2d)	20,319.82	19,978.63	341.19

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: Placer County (PL)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2020-21	Comparison Year 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	7,047,456.20	7,490,895.67	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>7,490,895.67</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>7,047,456.20</u>	<u>7,490,895.67</u>	<u>(443,439.47)</u>

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

	Actual FY 2020-21	Comparison Year 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	7,047,456.20	7,490,895.67	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		<u>7,490,895.67</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>7,047,456.20</u>	<u>7,490,895.67</u>	
b. Special education unduplicated pupil count	529	559	
c. Per capita local expenditures (B2a/B2b)	<u>13,322.22</u>	<u>13,400.53</u>	<u>(78.31)</u>

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

Jeff Santos
Contact Name

(530) 582-2565
Telephone Number

Executive Director of Student Services
Title

jsantos@ttusd.org
Email Address

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,167,666.00	0.00	0.00	0.00	165,159.00	3,678,007.00		5,010,832.00
2000-2999	Classified Salaries	864,833.00	0.00	0.00	0.00	0.00	1,910,133.00		2,774,966.00
3000-3999	Employee Benefits	864,867.00	0.00	0.00	0.00	61,100.00	2,736,263.00		3,662,230.00
4000-4999	Books and Supplies	199,879.00	0.00	0.00	0.00	0.00	35,482.00		235,361.00
5000-5999	Services and Other Operating Expenditures	102,930.00	0.00	0.00	0.00	0.00	228,725.00		331,655.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,200,175.00	0.00	0.00	0.00	226,259.00	8,588,610.00	0.00	12,015,044.00
7310	Transfers of Indirect Costs	14,966.00	0.00	0.00	0.00	0.00	0.00		14,966.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	14,966.00	0.00	0.00	0.00	0.00	0.00	0.00	14,966.00
	TOTAL COSTS	3,215,141.00	0.00	0.00	0.00	226,259.00	8,588,610.00	0.00	12,030,010.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,164,766.00	0.00	0.00	0.00	0.00	3,642,161.00		4,806,927.00
2000-2999	Classified Salaries	823,748.00	0.00	0.00	0.00	0.00	86,851.00		910,599.00
3000-3999	Employee Benefits	843,396.00	0.00	0.00	0.00	7,349.00	1,534,496.00		2,385,241.00
4000-4999	Books and Supplies	199,879.00	0.00	0.00	0.00	0.00	30,443.00		230,322.00
5000-5999	Services and Other Operating Expenditures	100,209.00	0.00	0.00	0.00	0.00	227,684.00		327,893.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,131,998.00	0.00	0.00	0.00	7,349.00	5,521,635.00	0.00	8,660,982.00
7310	Transfers of Indirect Costs	14,966.00	0.00	0.00	0.00	0.00	0.00		14,966.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	14,966.00	0.00	0.00	0.00	0.00	0.00	0.00	14,966.00
	TOTAL BEFORE OBJECT 8980	3,146,964.00	0.00	0.00	0.00	7,349.00	5,521,635.00	0.00	8,675,948.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								2,568,523.00
	TOTAL COSTS								11,244,471.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	617,381.00	0.00	0.00	0.00	0.00	0.00		617,381.00
3000-3999	Employee Benefits	308,146.00	0.00	0.00	0.00	0.00	0.00		308,146.00
4000-4999	Books and Supplies	172,659.00	0.00	0.00	0.00	0.00	2,195.00		174,854.00
5000-5999	Services and Other Operating Expenditures	78,542.00	0.00	0.00	0.00	0.00	0.00		78,542.00
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	1,176,728.00	0.00	0.00	0.00	0.00	2,195.00	0.00	1,178,923.00
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	0.00
	TOTAL BEFORE OBJECT 8980	1,176,728.00	0.00	0.00	0.00	0.00	2,195.00	0.00	1,178,923.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								2,568,523.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								4,544,464.00
	TOTAL COSTS								8,291,910.00

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

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,031,453.91	0.00	0.00	0.00	158,988.50	3,527,620.06		4,718,062.47
2000-2999	Classified Salaries	687,373.98	0.00	0.00	0.00	0.00	1,533,453.06		2,220,827.04
3000-3999	Employee Benefits	749,373.94	0.00	0.00	0.00	68,591.10	2,483,210.55		3,301,175.59
4000-4999	Books and Supplies	88,911.08	0.00	0.00	0.00	3,274.05	25,097.69		117,282.82
5000-5999	Services and Other Operating Expenditures	33,926.12	0.00	0.00	0.00	0.00	483,979.02		517,905.14
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	2,591,039.03	0.00	0.00	0.00	230,853.65	8,053,360.38	0.00	10,875,253.06
7310	Transfers of Indirect Costs	4,742.35	0.00	0.00	0.00	0.00	9,319.35		14,061.70
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)	646,395.97	0.00	0.00	0.00	0.00	0.00		646,395.97
	Total Indirect Costs	4,742.35	0.00	0.00	0.00	0.00	9,319.35	0.00	14,061.70
	TOTAL COSTS	2,595,781.38	0.00	0.00	0.00	230,853.65	8,062,679.73	0.00	10,889,314.76
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	19,659.49	0.00	0.00	0.00	16,684.91	29,992.26		66,336.66
2000-2999	Classified Salaries	39,734.84	0.00	0.00	0.00	0.00	1,508,405.04		1,548,139.88
3000-3999	Employee Benefits	25,842.14	0.00	0.00	0.00	5,912.19	925,145.69		956,900.02
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	(26,237.00)	0.00	0.00	0.00	0.00	26,822.00		585.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	58,999.47	0.00	0.00	0.00	22,597.10	2,490,364.99	0.00	2,571,961.56
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,728.31		1,728.31
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	1,728.31	0.00	1,728.31
	TOTAL BEFORE OBJECT 8980	58,999.47	0.00	0.00	0.00	22,597.10	2,492,093.30	0.00	2,573,689.87
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5610, goals 5000-5999)								1,787,162.41
	TOTAL COSTS								786,527.46

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,011,794.42	0.00	0.00	0.00	142,303.59	3,497,627.80		4,651,725.81
2000-2999	Classified Salaries	647,639.14	0.00	0.00	0.00	0.00	25,048.02		672,687.16
3000-3999	Employee Benefits	723,531.80	0.00	0.00	0.00	62,678.91	1,558,064.86		2,344,275.57
4000-4999	Books and Supplies	88,911.08	0.00	0.00	0.00	3,274.05	25,097.69		117,282.82
5000-5999	Services and Other Operating Expenditures	60,163.12	0.00	0.00	0.00	0.00	457,157.02		517,320.14
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	2,532,039.56	0.00	0.00	0.00	208,256.55	5,562,995.39	0.00	8,303,291.50
7310	Transfers of Indirect Costs	4,742.35	0.00	0.00	0.00	0.00	7,591.04		12,333.39
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)	646,395.97	0.00	0.00	0.00	0.00	7,591.04		646,395.97
	Total Indirect Costs	4,742.35	0.00	0.00	0.00	0.00	7,591.04	0.00	12,333.39
	TOTAL BEFORE OBJECT 8980	2,536,781.91	0.00	0.00	0.00	208,256.55	5,570,586.43	0.00	8,315,624.89
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1,787,162.41
	TOTAL COSTS								10,102,787.30
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	73,458.45		73,458.45
2000-2999	Classified Salaries	455,325.33	0.00	0.00	0.00	0.00	25,048.02		480,373.35
3000-3999	Employee Benefits	234,967.05	0.00	0.00	0.00	2,819.52	129,296.83		367,083.40
4000-4999	Books and Supplies	70,483.88	0.00	0.00	0.00	3,274.05	1,209.03		74,966.96
5000-5999	Services and Other Operating Expenditures	41,051.89	0.00	0.00	0.00	0.00	0.00		41,051.89
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	801,828.15	0.00	0.00	0.00	6,093.57	229,012.33	0.00	1,036,934.05
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	801,828.15	0.00	0.00	0.00	6,093.57	229,012.33	0.00	1,036,934.05
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1,787,162.41
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240; all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								4,223,359.74
	TOTAL COSTS								7,047,456.20

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

SELPA: Placer County (PL)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

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

SELPA: Placer County (PL)

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

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

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

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

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

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

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

SELPA: Placer County (PL)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts (LB-B Worksheet) FY 2021-22	Actual Expenditures Comparison Year 2018-19	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	12,030,010.00		
b. Less: Expenditures paid from federal sources	785,539.00		
c. Expenditures paid from state and local sources	11,244,471.00	11,168,056.10	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(891,178.62)	
Comparison year's expenditures, adjusted for MOE calculation		10,276,877.48	
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	11,244,471.00	10,276,877.48	967,593.52

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

	Budgeted Amounts FY 2021-22	Comparison Year 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	12,030,010.00		
b. Less: Expenditures paid from federal sources	785,539.00		
c. Expenditures paid from state and local sources	11,244,471.00	19,978.63	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(1,594.24)	
Comparison year's expenditures, adjusted for MOE calculation		18,384.39	
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	11,244,471.00	18,384.39	
d. Special education unduplicated pupil count	529	559	
e. Per capita state and local expenditures (A2c/A2d)	21,256.09	32.89	21,223.20

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: Placer County (PL)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2021-22	Comparison Year 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	8,291,910.00	7,490,895.67	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		7,490,895.67	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>8,291,910.00</u>	<u>7,490,895.67</u>	<u>801,014.33</u>

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

	Budget FY 2021-22	Comparison Year 2019/20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	8,291,910.00	13,400.53	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		13,400.53	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>8,291,910.00</u>	<u>13,400.53</u>	
b. Special education unduplicated pupil count	<u>529</u>	<u>559</u>	
c. Per capita local expenditures (B2a/B2b)	<u>15,674.69</u>	<u>23.97</u>	<u>15,650.72</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.

Jeff Santos
Contact Name

(530) 582-2565
Telephone Number

Executive Director of Student Services
Title

jsantos@ttusd.org
Email Address

SACS2021ALL Financial Reporting Software - 2021.2.0
9/10/2021 9:24:42 AM

31-66944-0000000

Unaudited Actuals
2020-21 Unaudited Actuals
Technical Review Checks

Tahoe-Truckee Unified

Placer County

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

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

IMPORT CHECKS

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

ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3220-0-0000-0000-9791	3220	9791	-461,476.53

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

individually. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

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

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

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
21	9010	9100	-5,366.35

Explanation:Debt Services came in less than planned

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

ESMOE-IMPORT - (F) - If Every Student Succeeds Act amounts are imported, then

the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DEBT) must be provided.

PASSED

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
9/10/2021 9:24:42 AM

31-66944-0000000

Unaudited Actuals
2020-21 Unaudited Actuals
Technical Review Checks

Tahoe-Truckee Unified

Placer County

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

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

IMPORT CHECKS

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

ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3220-0-0000-0000-9791	3220	9791	-461,476.53

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

individually. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

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

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

FUND	RESOURCE	FUNCTION	VALUE
21	9010	9100	-5,366.35

Explanation:Debt Services came in less than planned

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

ESMOE-IMPORT - (F) - If Every Student Succeeds Act amounts are imported, then

the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DEBT) must be provided.

PASSED

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.