



2020/21

UNAUDITED

ACTUALS

September 13, 2021



GENERAL FUND

			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		321,842,490.10	4,686,225.00	326,528,715.10	350,965,828.00	4,600,000.00	355,565,828.00	8.9%
2) Federal Revenue	8100-8299		500.00	58,071,412.87	58,071,912.87	0.00	20,868,360.00	20,868,360.00	-64.1%
3) Other State Revenue	8300-8599		6,278,994.36	64,356,784.80	70,635,779.16	5,537,661.00	42,297,096.00	47,834,757.00	-32.3%
4) Other Local Revenue	8600-8799		1,443,275.59	4,391,786.09	5,835,061.68	2,228,960.00	1,645,316.00	3,874,276.00	-33.6%
5) TOTAL, REVENUES			329,565,260.05	131,506,208.76	461,071,468.81	358,732,449.00	69,410,772.00	428,143,221.00	-7.1%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		138,929,284.21	39,437,444.81	178,366,729.02	140,579,710.00	31,701,837.00	172,281,547.00	-3.4%
2) Classified Salaries	2000-2999		42,006,491.97	23,229,503.17	65,235,995.14	44,225,654.00	20,111,000.00	64,336,654.00	-1.4%
3) Employee Benefits	3000-3999		53,306,102.21	36,020,522.18	89,326,624.39	63,110,209.00	40,335,123.00	103,445,332.00	15.8%
4) Books and Supplies	4000-4999		11,047,451.61	25,711,590.15	36,759,041.76	16,099,915.00	4,406,556.00	20,506,471.00	-44.2%
5) Services and Other Operating Expenditures	5000-5999		20,233,652.64	21,632,654.57	41,866,307.21	22,844,821.00	20,038,705.00	42,883,526.00	2.4%
6) Capital Outlay	6000-6999		1,180,290.17	2,855,926.54	4,036,216.71	1,216,000.00	160,000.00	1,376,000.00	-65.9%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		5,909,587.29	6,832,644.91	12,742,232.20	6,048,669.00	3,670,000.00	9,718,669.00	-23.7%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(3,958,496.00)	2,628,852.14	(1,329,643.86)	(2,441,359.00)	935,661.00	(1,505,698.00)	13.2%
9) TOTAL, EXPENDITURES			268,654,364.10	158,349,138.47	427,003,502.57	291,683,619.00	121,358,882.00	413,042,501.00	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			60,910,895.95	(26,842,929.71)	34,067,966.24	67,048,830.00	(51,948,110.00)	15,100,720.00	-55.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		3,555,935.85	425,264.39	3,981,200.24	2,338,650.00	436,446.00	2,775,096.00	-30.3%
b) Transfers Out	7600-7629		7,619,910.99	2,112,745.43	9,732,656.42	7,677,500.00	2,087,000.00	9,764,500.00	0.3%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(45,889,359.03)	45,889,359.03	0.00	(54,358,171.00)	54,358,171.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(49,953,334.17)	44,201,877.99	(5,751,456.18)	(59,697,021.00)	52,707,617.00	(6,989,404.00)	21.5%

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)			10,957,561.78	17,358,948.28	28,316,510.06	7,351,809.00	759,507.00	8,111,316.00	-71.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	97,315,651.78	7,019,046.75	104,334,698.53	111,833,774.56	24,377,995.03	136,211,769.59	30.6%
b) Audit Adjustments		9793	3,560,561.00	0.00	3,560,561.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			100,876,212.78	7,019,046.75	107,895,259.53	111,833,774.56	24,377,995.03	136,211,769.59	26.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			100,876,212.78	7,019,046.75	107,895,259.53	111,833,774.56	24,377,995.03	136,211,769.59	26.2%
2) Ending Balance, June 30 (E + F1e)			111,833,774.56	24,377,995.03	136,211,769.59	119,185,583.56	25,137,502.03	144,323,085.59	6.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	781,690.62	0.00	781,690.62	750,000.00	0.00	750,000.00	-4.1%
Prepaid Items		9713	3,016,351.06	0.00	3,016,351.06	2,500,000.00	0.00	2,500,000.00	-17.1%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	24,377,995.03	24,377,995.03	0.00	25,137,502.03	25,137,502.03	3.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	37,601,639.66	0.00	37,601,639.66	46,132,112.00	0.00	46,132,112.00	22.7%
County Cash FMV Adjustment	0000	9780	277,535.00		277,535.00				
LCAP Supplemental & Concentration	0000	9780	35,128,461.36		35,128,461.36				
Carryover Obligation - Misc.	0000	9780	2,195,643.30		2,195,643.30				
County Cash FMV Adjustment	0000	9780				277,535.00		277,535.00	
LCAP Supplemental/Concentration	0000	9780				42,343,084.00		42,343,084.00	
Carryover Obligation - Misc.	0000	9780				2,195,643.00		2,195,643.00	
Approved Items Pending Budget Allocat	0000	9780				1,065,850.00		1,065,850.00	
Onetime Expenditures	0000	9780				250,000.00		250,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	26,204,169.54	0.00	26,204,169.54	25,368,420.00	0.00	25,368,420.00	-3.2%
Unassigned/Unappropriated Amount		9790	44,079,923.68	0.00	44,079,923.68	44,285,051.56	0.00	44,285,051.56	0.5%

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G. ASSETS									
1) Cash									
a) in County Treasury		9110	99,036,736.94	17,131,075.58	116,167,812.52				
1) Fair Value Adjustment to Cash in County Treasury		9111	277,535.00	0.00	277,535.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	150,000.00	0.00	150,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	3,511.72	0.00	3,511.72				
3) Accounts Receivable		9200	49,491,488.07	24,846,783.33	74,338,271.40				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	4,584,239.61	414,757.82	4,998,997.43				
6) Stores		9320	781,690.62	0.00	781,690.62				
7) Prepaid Expenditures		9330	3,016,351.06	0.00	3,016,351.06				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			157,341,553.02	42,392,616.73	199,734,169.75				
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	39,661,558.51	10,793,505.51	50,455,064.02				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	5,843,206.95	1,761.86	5,844,968.81				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	3,013.00	7,219,354.33	7,222,367.33				
6) TOTAL, LIABILITIES			45,507,778.46	18,014,621.70	63,522,400.16				
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									

			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)	
Description	Resource Codes	Object Codes							
(must agree with line F2) (G9 + H2) - (I6 + J2)			111,833,774.56	24,377,995.03	136,211,769.59				

			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	164,516,157.00	0.00	164,516,157.00	191,586,674.00	0.00	191,586,674.00	16.5%
Education Protection Account State Aid - Current Year		8012	95,833,850.00	0.00	95,833,850.00	97,763,354.00	0.00	97,763,354.00	2.0%
State Aid - Prior Years		8019	(256,765.00)	0.00	(256,765.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	616,358.38	0.00	616,358.38	616,359.00	0.00	616,359.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	247,575.65	0.00	247,575.65	247,575.00	0.00	247,575.00	0.0%
County & District Taxes Secured Roll Taxes		8041	64,752,039.95	0.00	64,752,039.95	64,752,040.00	0.00	64,752,040.00	0.0%
Unsecured Roll Taxes		8042	3,251,341.97	0.00	3,251,341.97	3,251,342.00	0.00	3,251,342.00	0.0%
Prior Years' Taxes		8043	119,767.57	0.00	119,767.57	119,767.00	0.00	119,767.00	0.0%
Supplemental Taxes		8044	1,282,510.61	0.00	1,282,510.61	1,282,511.00	0.00	1,282,511.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(5,745,584.36)	0.00	(5,745,584.36)	(5,745,584.00)	0.00	(5,745,584.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,795,028.33	0.00	3,795,028.33	3,795,028.00	0.00	3,795,028.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			328,412,280.10	0.00	328,412,280.10	357,669,066.00	0.00	357,669,066.00	8.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(2,000,000.00)		(2,000,000.00)	(2,000,000.00)		(2,000,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(4,569,790.00)	0.00	(4,569,790.00)	(4,703,238.00)	0.00	(4,703,238.00)	2.9%
Property Taxes Transfers		8097	0.00	4,686,225.00	4,686,225.00	0.00	4,600,000.00	4,600,000.00	-1.8%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			321,842,490.10	4,686,225.00	326,528,715.10	350,965,828.00	4,600,000.00	355,565,828.00	8.9%
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	5,705,796.37	5,705,796.37	0.00	5,415,000.00	5,415,000.00	-5.1%
Special Education Discretionary Grants		8182	0.00	608,322.20	608,322.20	0.00	552,095.00	552,095.00	-9.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		9,347,618.94	9,347,618.94		9,717,252.00	9,717,252.00	4.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,051,819.24	1,051,819.24		1,249,807.00	1,249,807.00	18.8%
Title III, Part A, Immigrant Student Program	4201	8290		(50,047.28)	(50,047.28)		0.00	0.00	-100.0%

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Title III, Part A, English Learner Program	4203	8290		101,751.95	101,751.95		716,853.00	716,853.00	604.5%
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		1,806,035.22	1,806,035.22		2,344,624.00	2,344,624.00	29.8%
Career and Technical Education	3500-3599	8290		467,141.06	467,141.06		472,729.00	472,729.00	1.2%
All Other Federal Revenue	All Other	8290	500.00	39,032,975.17	39,033,475.17	0.00	400,000.00	400,000.00	-99.0%
TOTAL, FEDERAL REVENUE			500.00	58,071,412.87	58,071,912.87	0.00	20,868,360.00	20,868,360.00	-64.1%
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		14,934,666.00	14,934,666.00		15,000,000.00	15,000,000.00	0.4%
Prior Years	6500	8319		(103,372.00)	(103,372.00)		0.00	0.00	-100.0%
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	1,321,240.00	0.00	1,321,240.00	1,300,000.00	0.00	1,300,000.00	-1.6%
Lottery - Unrestricted and Instructional Materials		8560	4,851,699.36	2,086,154.83	6,937,854.19	4,162,661.00	1,359,802.00	5,522,463.00	-20.4%
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		3,363,210.63	3,363,210.63		3,518,294.00	3,518,294.00	4.6%

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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		983,189.24	983,189.24		32,865.00	32,865.00	-96.7%
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	106,055.00	43,092,936.10	43,198,991.10	75,000.00	22,386,135.00	22,461,135.00	-48.0%
TOTAL, OTHER STATE REVENUE			6,278,994.36	64,356,784.80	70,635,779.16	5,537,661.00	42,297,096.00	47,834,757.00	-32.3%

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Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	12,950.16	0.00	12,950.16	5,000.00	0.00	5,000.00	-61.4%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	21,365.00	0.00	21,365.00	157,680.00	0.00	157,680.00	638.0%
Interest		8660	1,658,607.09	(22,163.00)	1,636,444.09	1,300,000.00	0.00	1,300,000.00	-20.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,232,248.00)	0.00	(1,232,248.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	223,018.13	1,492,817.26	1,715,835.39	174,000.00	193,116.00	367,116.00	-78.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	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	759,583.21	1,674,882.87	2,434,466.08	592,280.00	292,200.00	884,480.00	-63.7%
Tuition		8710	0.00	593,544.96	593,544.96	0.00	500,000.00	500,000.00	-15.8%
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		652,704.00	652,704.00		660,000.00	660,000.00	1.1%
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			1,443,275.59	4,391,786.09	5,835,061.68	2,228,960.00	1,645,316.00	3,874,276.00	-33.6%
TOTAL, REVENUES			329,565,260.05	131,506,208.76	461,071,468.81	358,732,449.00	69,410,772.00	428,143,221.00	-7.1%

			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	112,215,083.23	28,505,123.17	140,720,206.40	113,529,363.00	22,135,457.00	135,664,820.00	-3.6%
Certificated Pupil Support Salaries		1200	9,133,850.16	6,296,000.71	15,429,850.87	9,222,446.00	6,594,576.00	15,817,022.00	2.5%
Certificated Supervisors' and Administrators' Salaries		1300	14,126,414.42	2,378,168.48	16,504,582.90	14,309,463.00	2,193,087.00	16,502,550.00	0.0%
Other Certificated Salaries		1900	3,453,936.40	2,258,152.45	5,712,088.85	3,518,438.00	778,717.00	4,297,155.00	-24.8%
TOTAL, CERTIFICATED SALARIES			138,929,284.21	39,437,444.81	178,366,729.02	140,579,710.00	31,701,837.00	172,281,547.00	-3.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,594,969.51	11,562,632.03	13,157,601.54	2,075,901.00	11,986,875.00	14,062,776.00	6.9%
Classified Support Salaries		2200	15,807,592.81	5,561,848.94	21,369,441.75	16,912,323.00	3,963,918.00	20,876,241.00	-2.3%
Classified Supervisors' and Administrators' Salaries		2300	6,102,578.81	1,616,901.91	7,719,480.72	6,266,637.00	1,388,652.00	7,655,289.00	-0.8%
Clerical, Technical and Office Salaries		2400	16,673,745.13	2,483,342.32	19,157,087.45	17,158,380.00	1,173,511.00	18,331,891.00	-4.3%
Other Classified Salaries		2900	1,827,605.71	2,004,777.97	3,832,383.68	1,812,413.00	1,598,044.00	3,410,457.00	-11.0%
TOTAL, CLASSIFIED SALARIES			42,006,491.97	23,229,503.17	65,235,995.14	44,225,654.00	20,111,000.00	64,336,654.00	-1.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	21,598,238.05	22,845,862.70	44,444,100.75	24,199,573.00	25,831,289.00	50,030,862.00	12.6%
PERS		3201-3202	8,316,372.96	4,020,338.06	12,336,711.02	10,065,462.00	4,515,827.00	14,581,289.00	18.2%
OASDI/Medicare/Alternative		3301-3302	5,436,723.59	2,541,474.04	7,978,197.63	5,500,756.00	2,047,279.00	7,548,035.00	-5.4%
Health and Welfare Benefits		3401-3402	7,548,652.63	2,270,535.30	9,819,187.93	10,256,902.00	3,989,561.00	14,246,463.00	45.1%
Unemployment Insurance		3501-3502	126,746.74	63,116.70	189,863.44	965,647.00	323,720.00	1,289,367.00	579.1%
Workers' Compensation		3601-3602	3,107,503.00	1,108,208.15	4,215,711.15	3,327,071.00	930,243.00	4,257,314.00	1.0%
OPEB, Allocated		3701-3702	1,727,205.15	303,451.05	2,030,656.20	1,589,753.00	323,655.00	1,913,408.00	-5.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,444,660.09	2,867,536.18	8,312,196.27	7,205,045.00	2,373,549.00	9,578,594.00	15.2%
TOTAL, EMPLOYEE BENEFITS			53,306,102.21	36,020,522.18	89,326,624.39	63,110,209.00	40,335,123.00	103,445,332.00	15.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,344,424.67	934,586.58	4,279,011.25	2,031,000.00	1,046,391.00	3,077,391.00	-28.1%
Books and Other Reference Materials		4200	253,654.32	352,991.00	606,645.32	129,998.00	285,630.00	415,628.00	-31.5%
Materials and Supplies		4300	5,655,332.38	17,098,777.38	22,754,109.76	8,221,821.00	2,636,018.00	10,857,839.00	-52.3%

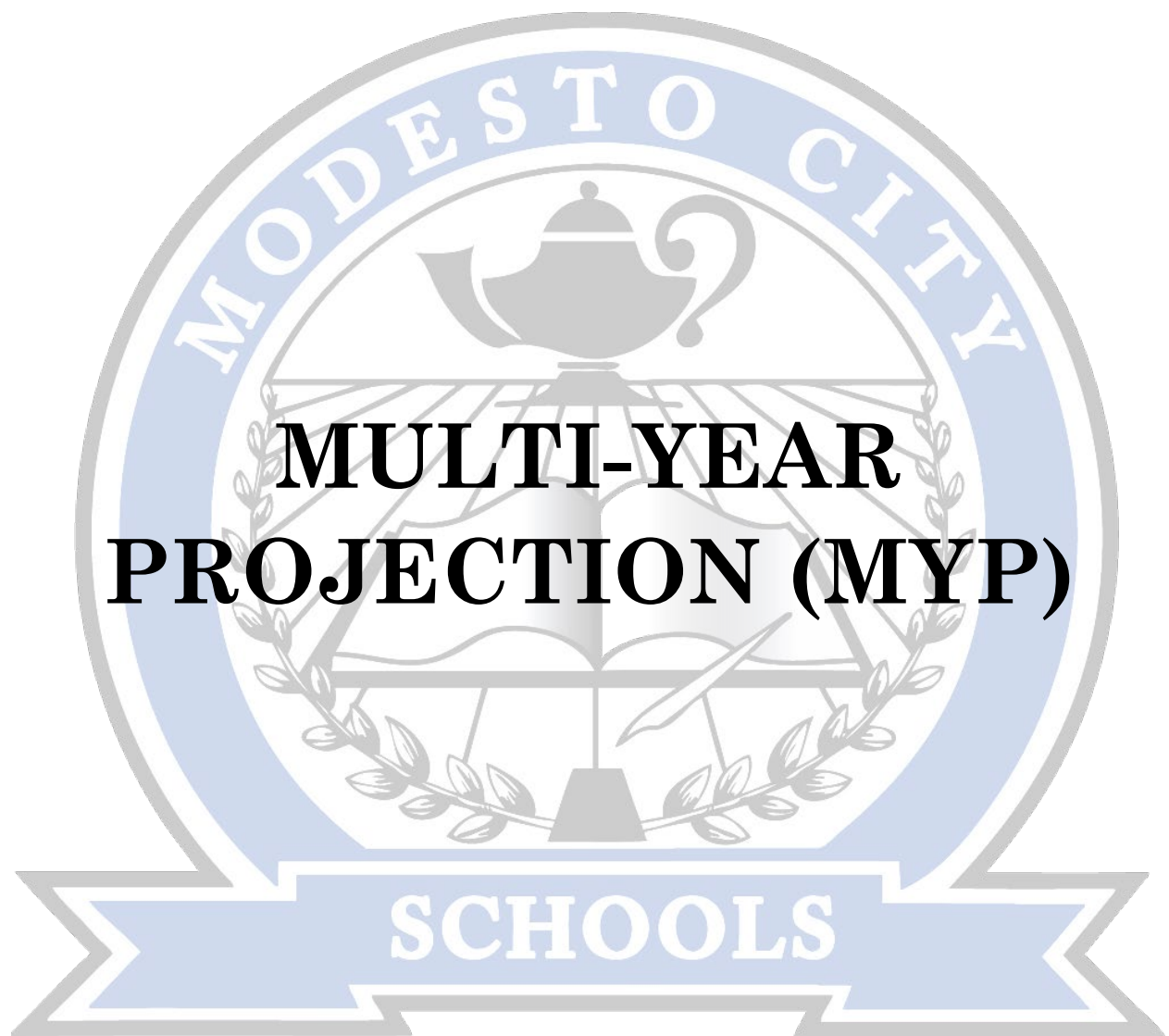
Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	1,794,040.24	7,325,235.19	9,119,275.43	5,717,096.00	438,517.00	6,155,613.00	-32.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,047,451.61	25,711,590.15	36,759,041.76	16,099,915.00	4,406,556.00	20,506,471.00	-44.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	4,263,306.64	8,819,504.68	13,082,811.32	3,752,170.00	9,219,686.00	12,971,856.00	-0.8%
Travel and Conferences		5200	160,462.50	223,957.18	384,419.68	576,554.00	463,443.00	1,039,997.00	170.5%
Dues and Memberships		5300	175,194.60	66,606.16	241,800.76	151,336.00	7,400.00	158,736.00	-34.4%
Insurance		5400 - 5450	3,500,000.00	0.00	3,500,000.00	3,700,000.00	0.00	3,700,000.00	5.7%
Operations and Housekeeping Services		5500	6,370,994.21	3,234.78	6,374,228.99	5,414,825.00	17,450.00	5,432,275.00	-14.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	961,262.52	2,387,187.07	3,348,449.59	1,165,971.00	1,207,202.00	2,373,173.00	-29.1%
Transfers of Direct Costs		5710	(227,285.22)	227,285.22	0.00	(364,868.00)	364,868.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(205,030.06)	1,468,844.06	1,263,814.00	(128,029.00)	(87,995.00)	(216,024.00)	-117.1%
Professional/Consulting Services and Operating Expenditures		5800	4,643,545.53	8,193,262.98	12,836,808.51	8,057,513.00	8,803,558.00	16,861,071.00	31.3%
Communications		5900	591,201.92	242,772.44	833,974.36	519,349.00	43,093.00	562,442.00	-32.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,233,652.64	21,632,654.57	41,866,307.21	22,844,821.00	20,038,705.00	42,883,526.00	2.4%

			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	25,811.27	25,811.27	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	1,612,734.89	1,612,734.89	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	1,217,380.38	1,217,380.38	131,000.00	115,000.00	246,000.00	-79.8%
Equipment Replacement		6500	1,180,290.17	0.00	1,180,290.17	1,085,000.00	45,000.00	1,130,000.00	-4.3%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,180,290.17	2,855,926.54	4,036,216.71	1,216,000.00	160,000.00	1,376,000.00	-65.9%
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	76,303.00	76,303.00	0.00	70,000.00	70,000.00	-8.3%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	5,304,017.00	4,415,760.11	9,719,777.11	5,168,198.00	3,600,000.00	8,768,198.00	-9.8%
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%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	262,941.26	213,360.96	476,302.22	249,131.00	0.00	249,131.00	-47.7%
Other Debt Service - Principal		7439	342,629.03	2,127,220.84	2,469,849.87	631,340.00	0.00	631,340.00	-74.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,909,587.29	6,832,644.91	12,742,232.20	6,048,669.00	3,670,000.00	9,718,669.00	-23.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,628,852.14)	2,628,852.14	0.00	(935,661.00)	935,661.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,329,643.86)	0.00	(1,329,643.86)	(1,505,698.00)	0.00	(1,505,698.00)	13.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,958,496.00)	2,628,852.14	(1,329,643.86)	(2,441,359.00)	935,661.00	(1,505,698.00)	13.2%
TOTAL, EXPENDITURES			268,654,364.10	158,349,138.47	427,003,502.57	291,683,619.00	121,358,882.00	413,042,501.00	-3.3%

			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,555,935.85	425,264.39	3,981,200.24	2,338,650.00	436,446.00	2,775,096.00	-30.3%
(a) TOTAL, INTERFUND TRANSFERS IN			3,555,935.85	425,264.39	3,981,200.24	2,338,650.00	436,446.00	2,775,096.00	-30.3%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	80,143.98	80,143.98	0.00	87,000.00	87,000.00	8.6%
To: Special Reserve Fund		7612	281,909.63	0.00	281,909.63	312,500.00	0.00	312,500.00	10.9%
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	7,338,001.36	2,032,601.45	9,370,602.81	7,365,000.00	2,000,000.00	9,365,000.00	-0.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,619,910.99	2,112,745.43	9,732,656.42	7,677,500.00	2,087,000.00	9,764,500.00	0.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(45,889,359.03)	45,889,359.03	0.00	(54,358,171.00)	54,358,171.00	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			(45,889,359.03)	45,889,359.03	0.00	(54,358,171.00)	54,358,171.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(49,953,334.17)	44,201,877.99	(5,751,456.18)	(59,697,021.00)	52,707,617.00	(6,989,404.00)	21.5%



MULTI-YEAR PROJECTION (MYP)

MODESTO CITY SCHOOLS
2020-21 UNAUDITED ACTUALS & 2021-22 WORKING BUDGET

GENERAL FUND - UNRESTRICTED RESOURCES ONLY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

THREE-YEAR PROJECTION
2021-22 TO 2023-24

Description	Object Codes	Unaudited Actuals 2020-21	Working 2021-22	Projected 2022-23	Projected 2023-24
A. REVENUES					
1) Local Control Funding Formula Sources - Current Year	8010-8099	322,099,255.10	350,965,828	351,134,755	362,379,574
Local Control Funding Formula Sources - Prior Year	8010-8099	(256,765.00)	-	-	-
2) Federal Sources	8100-8299	500.00	-	-	-
3) Other State Sources	8300-8599	6,278,994.36	5,537,661	5,537,661	5,537,661
4) Other Local Sources	8600-8799	1,443,275.59	2,228,960	2,228,960	2,228,960
5) TOTAL REVENUES		329,565,260.05	358,732,449	358,901,376	370,146,195
B. EXPENDITURES					
1) Certificated Salaries	1000-1999	138,929,284.21	140,579,710	141,985,507	143,405,362
2) Classified Salaries	2000-2999	42,006,491.97	44,225,654	44,667,911	45,114,590
3) Employee Benefits	3000-3999	53,306,102.21	63,110,209	68,095,787	69,016,974
4) Books, Supplies & Equipment	4000-4999	11,047,451.61	16,099,915	13,834,415	13,834,415
5) Services, Other Operating Services	5000-5999	20,233,652.64	22,844,821	22,686,821	22,686,821
6) Capital Outlay	6000-6999	1,180,290.17	1,216,000	993,000	993,000
7) Other Outgo	7100-7299 7400-7499	5,909,587.29	6,048,669	6,148,364	6,312,086
8) Direct Support/Indirect Cost	7300-7399	(3,958,496.00)	(2,441,359)	(1,360,371)	(2,110,371)
9) TOTAL EXPENDITURES		268,654,364.10	291,683,619	297,051,433	299,252,876
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)		60,910,895.95	67,048,830	61,849,943	70,893,319
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8910-8929	3,555,935.85	2,338,650	324,650	324,650
b) Transfers Out	7610-7629	7,619,910.99	7,677,500	7,677,500	7,677,500
2) Other Sources/Uses					
a) Sources	8930-8979	-	-	-	-
b) Uses	7630-7699	-	-	-	-
3) Contributions	8980-8999	(45,889,359.03)	(54,358,171)	(56,108,221)	(56,838,863)
<i>Special Education</i>		(34,011,698.08)	(42,479,584)	(43,995,718)	(44,634,204)
<i>Routine Restricted Maintenance</i>		(11,099,033.94)	(11,633,988)	(11,867,904)	(11,960,060)
<i>Miscellaneous</i>		(778,627.01)	(244,599)	(244,599)	(244,599)
4) TOTAL, OTHER FINANCING SOURCES/USES		(49,953,334.17)	(59,697,021)	(63,461,071)	(64,191,713)
E. NET INCREASE (DECREASE) IN FUND BALANCE		10,957,561.78	7,351,809	(1,611,128)	6,701,606
F. FUND BALANCE, RESERVES					
1) Beginning Balance		97,315,651.78	111,833,775	119,185,584	117,574,456
a) Adjustments		3,560,561.00	-	-	-
b) Net Beginning Balance		100,876,212.78	111,833,775	119,185,584	117,574,456
c) Other Restatements		-	-	-	-
2) Ending Balance (E + F1b)		111,833,774.56	119,185,584	117,574,456	124,276,062

Description	Object Codes	Unaudited Actuals 2020-21	Working 2021-22	Projected 2022-23	Projected 2023-24
COMPONENTS OF ENDING FUND BALANCE		111,833,774.56	119,185,584	117,574,456	124,276,062
A) Nonspendable					
Revolving Cash	9711	150,000.00	150,000	150,000	150,000
Stores	9712	781,690.62	750,000	750,000	750,000
Other, Prepay, Etc.	9713	3,016,351.06	2,500,000	2,500,000	2,500,000
General Reserve	9719	-	-	-	-
Subtotal (Ending Fund Balance - Nonspendable)		107,608,197.88	115,508,049	113,896,921	120,598,527
B) Assigned	9789				
Appropriation for Economic Uncertainties	9780	26,204,169.54	25,368,420	25,836,252	26,020,565
County Cash FMV Adjustment	9780	277,535.00	277,535	277,535	277,535
LCAP Supplemental & Concentration	9780	35,128,461.36	42,343,084	41,081,545	43,487,176
Carryover Obligation - Misc.	9780	2,195,643.30	2,195,643	2,195,643	2,195,643
Approved Items Pending Budget Allocation	9780	-	1,065,850	1,938,850	2,811,850
One Time Expenditures	9780	-	250,000	250,000	250,000
C) Committed					
Restricted Reserves - Categoricals Only	9740	-	-	-	-
TOTAL ALL RESERVES		67,753,850.88	74,900,533	74,979,825	78,442,769
UNASSIGNED BALANCE		44,079,923.68	44,285,051	42,594,631	45,833,292

MODESTO CITY SCHOOLS
2020-21 UNAUDITED ACTUALS & 2021-22 WORKING BUDGET

GENERAL FUND - RESTRICTED RESOURCES ONLY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

THREE-YEAR PROJECTION
2021-22 TO 2023-24

Description	Object Codes	Unaudited Actuals 2020-21	Working 2021-22	Projected 2022-23	Projected 2023-24
A. REVENUES					
1) Local Control Funding Formula Sources - Current Year	8010-8099	4,686,225.00	4,600,000	4,600,000	4,600,000
Local Control Funding Formula Sources - Prior Year	8010-8099	-	-	-	-
2) Federal Sources	8100-8299	58,071,412.87	20,868,360	20,868,360	20,868,360
3) Other State Sources	8300-8599	64,356,784.80	42,297,096	42,297,096	42,297,096
4) Other Local Sources	8600-8799	4,391,786.09	1,645,316	1,645,316	1,645,316
5) TOTAL REVENUES		131,506,208.76	69,410,772	69,410,772	69,410,772
B. EXPENDITURES					
1) Certificated Salaries	1000-1999	39,437,444.81	31,701,837	32,018,855	32,339,044
2) Classified Salaries	2000-2999	23,229,503.17	20,111,000	20,312,110	20,515,231
3) Employee Benefits	3000-3999	36,020,522.18	40,335,123	41,821,663	42,168,794
4) Books, Supplies & Equipment	4000-4999	25,711,590.15	4,406,556	4,406,556	4,406,556
5) Services, Other Operating Services	5000-5999	21,632,654.57	20,038,705	20,038,705	20,038,705
6) Capital Outlay	6000-6999	2,855,926.54	160,000	160,000	160,000
7) Other Outgo	7100-7299 7400-7499	6,832,644.91	3,670,000	3,670,000	3,670,000
8) Direct Support/Indirect Cost	7300-7399	2,628,852.14	935,661	1,360,371	1,360,371
9) TOTAL EXPENDITURES		158,349,138.47	121,358,882	123,788,261	124,658,701
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)		(26,842,929.71)	(51,948,110)	(54,377,489)	(55,247,929)
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8910-8929	425,264.39	436,446	436,446	436,446
b) Transfers Out	7610-7629	2,112,745.43	2,087,000	2,087,000	2,087,000
2) Other Sources/Uses					
a) Sources	8930-8979	-	-	-	-
b) Uses	7630-7699	-	-	-	-
3) Contributions	8980-8999	45,889,359.03	54,358,171	56,108,221	56,838,863
4) TOTAL, OTHER FINANCING SOURCES/USES		44,201,877.99	52,707,617	54,457,667	55,188,309
E. NET INCREASE (DECREASE) IN FUND BALANCE		17,358,948.28	759,507	80,178	(59,620)
F. FUND BALANCE, RESERVES					
1) Beginning Balance		7,019,046.75	24,377,995	25,137,502	25,217,680
a) Adjustments		-	-	-	-
b) Net Beginning Balance		7,019,046.75	24,377,995	25,137,502	25,217,680
c) Other Restatements		-	-	-	-
2) Ending Balance (E + F1b)		24,377,995.03	25,137,502	25,217,680	25,158,060

Description	Object Codes	Unaudited Actuals 2020-21	Working 2021-22	Projected 2022-23	Projected 2023-24
COMPONENTS OF ENDING FUND BALANCE					
A) Nonspendable					
Revolving Cash	9711	-	-	-	-
Stores	9712	-	-	-	-
Other, Prepay, Etc.	9713	-	-	-	-
General Reserve	9719	-	-	-	-
B) Assigned					
Appropriation for Economic Uncertainties	9789	-	-	-	-
County Cash FMV Adjustment	9780	-	-	-	-
LCAP Supplemental & Concentration	9780	-	-	-	-
Mandate Block Grant Technology Reserve	9780	-	-	-	-
Carryover Obligation - Deferred Maintenance	9780	-	-	-	-
Carryover Obligation - Misc.	9780	-	-	-	-
One Time Expenditures	9780	-	-	-	-
C) Committed					
Restricted Reserves - Categoricals Only	9740	24,377,995.03	25,137,502	25,217,680	25,158,060
TOTAL, ALL RESERVES		24,377,995.03	25,137,502	25,217,680	25,158,060
UNASSIGNED BALANCE		0.00	0.00	0.00	0.00

MODESTO CITY SCHOOLS
2020-21 UNAUDITED ACTUALS & 2021-22 WORKING BUDGET

GENERAL FUND - COMBINED
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

THREE-YEAR PROJECTION
2021-22 TO 2023-24

Description	Object Codes	Unaudited Actuals 2020-21	Working 2021-22	Projected 2022-23	Projected 2023-24
A. REVENUES					
1) Local Control Funding Formula Sources - Current Year	8010-8099	326,785,480.10	355,565,828	355,734,755	366,979,574
Local Control Funding Formula Sources - Prior Year	8010-8099	(256,765.00)	-	-	-
2) Federal Sources	8100-8299	58,071,912.87	20,868,360	20,868,360	20,868,360
3) Other State Sources	8300-8599	70,635,779.16	47,834,757	47,834,757	47,834,757
4) Other Local Sources	8600-8799	5,835,061.68	3,874,276	3,874,276	3,874,276
5) TOTAL REVENUES		461,071,468.81	428,143,221	428,312,148	439,556,967
B. EXPENDITURES					
1) Certificated Salaries	1000-1999	178,366,729.02	172,281,547	174,004,362	175,744,406
2) Classified Salaries	2000-2999	65,235,995.14	64,336,654	64,980,021	65,629,821
3) Employee Benefits	3000-3999	89,326,624.39	103,445,332	109,917,450	111,185,767
4) Books, Supplies & Equipment	4000-4999	36,759,041.76	20,506,471	18,240,971	18,240,971
5) Services, Other Operating Services	5000-5999	41,866,307.21	42,883,526	42,725,526	42,725,526
6) Capital Outlay	6000-6999	4,036,216.71	1,376,000	1,153,000	1,153,000
7) Other Outgo	7100-7299 7400-7499	12,742,232.20	9,718,669	9,818,364	9,982,086
8) Direct Support/Indirect Cost	7300-7399	(1,329,643.86)	(1,505,698)	-	(750,000)
9) TOTAL EXPENDITURES		427,003,502.57	413,042,501	420,839,694	423,911,577
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)		34,067,966.24	15,100,720	7,472,454	15,645,390
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8910-8929	3,981,200.24	2,775,096	761,096	761,096
b) Transfers Out	7610-7629	9,732,656.42	9,764,500	9,764,500	9,764,500
2) Other Sources/Uses					
a) Sources	8930-8979	-	-	-	-
b) Uses	7630-7699	-	-	-	-
3) Contributions	8980-8999	-	-	-	-
4) TOTAL, OTHER FINANCING SOURCES/USES		(5,751,456.18)	(6,989,404)	(9,003,404)	(9,003,404)
E. NET INCREASE (DECREASE) IN FUND BALANCE		28,316,510.06	8,111,316	(1,530,950)	6,641,986
F. FUND BALANCE, RESERVES					
1) Beginning Balance		104,334,698.53	136,211,770	144,323,086	142,792,136
a) Adjustments		3,560,561.00	-	-	-
b) Net Beginning Balance		107,895,259.53	136,211,770	144,323,086	142,792,136
c) Other Restatements		-	-	-	-
2) Ending Balance (E + F1b)		136,211,769.59	144,323,086	142,792,136	149,434,122

Description	Object Codes	Unaudited Actuals 2020-21	Working 2021-22	Projected 2022-23	Projected 2023-24
COMPONENTS OF ENDING FUND BALANCE		136,211,769.59	144,323,086	142,792,136	149,434,122
A) Nonspendable					
Revolving Cash	9711	150,000.00	150,000	150,000	150,000
Stores	9712	781,690.62	750,000	750,000	750,000
Other, Prepay, Etc.	9713	3,016,351.06	2,500,000	2,500,000	2,500,000
General Reserve	9719	-	-	-	-
B) Assigned					
Appropriation for Economic Uncertainties	9789	26,204,169.54	25,368,420	25,836,252	26,020,565
County Cash FMV Adjustment	9780	277,535.00	277,535	277,535	277,535
LCAP Supplemental & Concentration	9780	35,128,461.36	42,343,084	41,081,545	43,487,176
Carryover Obligation - Misc.	9780	2,195,643.30	2,195,643	2,195,643	2,195,643
Approved Items Pending Budget Allocation	9780	-	1,065,850.00	1,938,850.00	2,811,850.00
One Time Expenditures	9780	-	250,000	250,000	250,000
C) Committed					
Restricted Reserves - Categoricals Only	9740	24,377,995.03	25,137,502	25,217,680	25,158,060
TOTAL, ALL FACTORS		92,131,845.91	100,038,035	100,197,505	103,600,830
UNASSIGNED BALANCE		44,079,923.68	44,285,051	42,594,631	45,833,292



OTHER FUNDS

Summary Fund Balance 2020-2021 Unaudited Actuals

Student Activity Special Reserve Fund

Unaudited Actuals Revenues 2020-21	\$602,894.29
Unaudited Actuals Expenditures 2020-21	\$823,214.42
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>-\$220,320.13</u>
Other Reinstatement as of July 1, 2020	\$2,851,847.35
Unaudited Ending Balance, June 30, 2021	<u>\$2,631,527.22</u>

Adult Education

Unaudited Actuals Revenues 2020-21	\$1,036,014.10
Unaudited Actuals Expenditures 2020-21	\$919,138.90
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$116,875.20</u>
Unaudited Actuals Beginning Balance, July 1, 2020	\$353,741.14
Unaudited Ending Balance, June 30, 2021	<u>\$470,616.34</u>

Child Development

Unaudited Actuals Revenues 2020-21	\$12,007,114.55
Unaudited Actuals Expenditures 2020-21	\$11,386,554.95
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$620,559.60</u>
Unaudited Actuals Beginning Balance, July 1, 2020	\$724,183.93
Unaudited Ending Balance, June 30, 2021	<u>\$1,344,743.53</u>

Cafeteria

Unaudited Actuals Revenues 2020-21	\$17,372,764.81
Unaudited Actuals Expenditures 2020-21	\$13,854,480.86
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$3,518,283.95</u>
Unaudited Actuals Beginning Balance, July 1, 2020	\$5,253,084.07
Unaudited Ending Balance, June 30, 2021	<u>\$8,771,368.02</u>

Summary Fund Balance 2020-2021 Unaudited Actuals

Deferred Maintenance

Unaudited Actuals Revenues 2020-21	\$3,985,905.00
Unaudited Actuals Expenditures 2020-21	\$6,474,797.41
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>-\$2,488,892.41</u>
Unaudited Actuals Beginning Balance, July 1, 2020	\$2,625,857.50
Unaudited Ending Balance, June 30, 2021	<u>\$136,965.09</u>

Special Reserve for Other Than Capital Projects

Unaudited Actuals Revenues 2020-21	\$3,997,233.00
Unaudited Actuals Expenditures 2020-21	\$3,523,180.19
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$474,052.81</u>
Unaudited Actuals Beginning Balance, July 1, 2020	\$5,677,507.46
Unaudited Ending Balance, June 30, 2021	<u>\$6,151,560.27</u>

Building Fund

Unaudited Actuals Revenues 2020-21	\$61,439,256.49
Unaudited Actuals Expenditures 2020-21	\$10,030,655.74
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$51,408,600.75</u>
Unaudited Actuals Beginning Balance, July 1, 2020	\$13,139,483.77
Unaudited Ending Balance, June 30, 2021	<u>\$64,548,084.52</u>

Capital Facilities

Unaudited Actuals Revenues 2020-21	\$1,094,296.41
Unaudited Actuals Expenditures 2020-21	\$1,162,581.21
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>-\$68,284.80</u>
Unaudited Actuals Beginning Balance, July 1, 2020	\$1,647,337.88
Unaudited Ending Balance, June 30, 2021	<u>\$1,579,053.08</u>

Summary Fund Balance 2020-2021 Unaudited Actuals

County Schools Facilities Fund

Unaudited Actuals Revenues 2020-21	\$1,672,590.99
Unaudited Actuals Expenditures 2020-21	\$1,672,590.99
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$0.00</u>
Unaudited Actuals Beginning Balance, July 1, 2020	\$0.00
Unaudited Ending Balance, June 30, 2021	<u><u>\$0.00</u></u>

Special Reserve for Capital Outlay

Unaudited Actuals Revenues 2020-21	\$6,967,883.22
Unaudited Actuals Expenditures 2020-21	\$6,416,738.73
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$551,144.49</u>
Unaudited Actuals Beginning Balance, July 1, 2020	\$30,701,209.07
Unaudited Ending Balance, June 30, 2021	<u><u>\$31,252,353.56</u></u>

Bond Interest and Redemption

Unaudited Actuals Revenues 2020-21	\$21,362,182.75
Unaudited Actuals Expenditures 2020-21	\$16,474,340.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$4,887,842.75</u>
Unaudited Actuals Beginning Balance, July 1, 2020	\$17,777,511.97
Unaudited Ending Balance, June 30, 2021	<u><u>\$22,665,354.72</u></u>

Debt Service Fund

Unaudited Actuals Revenues 2020-21	\$1,941,840.41
Unaudited Actuals Expenditures 2020-21	\$862,462.14
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$1,079,378.27</u>
Unaudited Actuals Beginning Balance, July 1, 2020	\$7,991,156.29
Unaudited Ending Balance, June 30, 2021	<u><u>\$9,070,534.56</u></u>

**Summary Fund Balance
2020-2021 Unaudited Actuals**

<u>Self Insurance Fund</u>	
Unaudited Actuals Revenues 2020-21	\$12,679,549.04
Unaudited Actuals Expenditures 2020-21	<u>\$9,278,380.15</u>
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$3,401,168.89</u>
 Unaudited Actuals Beginning Balance, July 1, 2020	 \$8,475,176.69
 Unaudited Ending Balance, June 30, 2021	 <u><u>\$11,876,345.58</u></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	602,894.29	0.00	-100.0%
5) TOTAL, REVENUES			602,894.29	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	632,952.52	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	190,261.90	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			823,214.42	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(220,320.13)	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)			(220,320.13)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,631,527.22	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,631,527.22	New
d) Other Restatements		9795	2,851,847.35	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,851,847.35	2,631,527.22	-7.7%
2) Ending Balance, June 30 (E + F1e)			2,631,527.22	2,631,527.22	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	2,631,527.22	2,631,527.22	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,631,527.22		
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			2,631,527.22		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,631,527.22		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	602,894.29	0.00	-100.0%
TOTAL, REVENUES			602,894.29	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	616,853.57	0.00	-100.0%
Noncapitalized Equipment		4400	16,098.95	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			632,952.52	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	7,911.69	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	263.94	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	182,086.27	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			190,261.90	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			823,214.42	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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	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	56,759.31	0.00	-100.0%
3) Other State Revenue		8300-8599	73,533.00	50,000.00	-32.0%
4) Other Local Revenue		8600-8799	637,189.25	969,023.00	52.1%
5) TOTAL, REVENUES			767,481.56	1,019,023.00	32.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	398,891.64	567,932.00	42.4%
2) Classified Salaries		2000-2999	127,368.28	107,151.00	-15.9%
3) Employee Benefits		3000-3999	190,208.23	216,769.00	14.0%
4) Books and Supplies		4000-4999	101,009.08	68,246.00	-32.4%
5) Services and Other Operating Expenditures		5000-5999	101,661.67	392,072.00	285.7%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			919,138.90	1,352,170.00	47.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(151,657.34)	(333,147.00)	119.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	268,532.54	335,000.00	24.8%
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			268,532.54	335,000.00	24.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			116,875.20	1,853.00	-98.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	353,741.14	470,616.34	33.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			353,741.14	470,616.34	33.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			353,741.14	470,616.34	33.0%
2) Ending Balance, June 30 (E + F1e)			470,616.34	472,469.34	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	470,616.34	470,616.34	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	1,853.00	New
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	221,167.89		
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	72,979.78		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	268,535.34		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			562,683.01		
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	91,902.69		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	163.98		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			92,066.67		
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)			470,616.34		

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	56,759.31	0.00	-100.0%
TOTAL, FEDERAL REVENUE			56,759.31	0.00	-100.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	73,533.00	50,000.00	-32.0%
TOTAL, OTHER STATE REVENUE			73,533.00	50,000.00	-32.0%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	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	3,897.38	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	626,345.87	927,028.00	48.0%
Other Local Revenue					
All Other Local Revenue		8699	6,946.00	41,995.00	504.6%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			637,189.25	969,023.00	52.1%
TOTAL, REVENUES			767,481.56	1,019,023.00	32.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	340,894.44	451,787.00	32.5%
Certificated Pupil Support Salaries		1200	0.00	29,716.00	New
Certificated Supervisors' and Administrators' Salaries		1300	57,997.20	86,429.00	49.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			398,891.64	567,932.00	42.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	5,993.75	22,000.00	267.0%
Classified Support Salaries		2200	22,154.36	17,837.00	-19.5%
Classified Supervisors' and Administrators' Salaries		2300	29,169.36	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	70,050.81	67,064.00	-4.3%
Other Classified Salaries		2900	0.00	250.00	New
TOTAL, CLASSIFIED SALARIES			127,368.28	107,151.00	-15.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	99,702.03	96,106.00	-3.6%
PERS		3201-3202	24,352.91	24,557.00	0.8%
OASDI/Medicare/Alternative		3301-3302	15,415.29	16,454.00	6.7%
Health and Welfare Benefits		3401-3402	25,191.97	54,570.00	116.6%
Unemployment Insurance		3501-3502	416.36	8,325.00	1899.5%
Workers' Compensation		3601-3602	8,931.00	11,830.00	32.5%
OPEB, Allocated		3701-3702	3,253.30	3,494.00	7.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	12,945.37	1,433.00	-88.9%
TOTAL, EMPLOYEE BENEFITS			190,208.23	216,769.00	14.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	15,200.00	New
Books and Other Reference Materials		4200	6,263.40	3,000.00	-52.1%
Materials and Supplies		4300	78,016.27	47,146.00	-39.6%
Noncapitalized Equipment		4400	16,729.41	2,900.00	-82.7%
TOTAL, BOOKS AND SUPPLIES			101,009.08	68,246.00	-32.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	81,193.93	108,250.00	33.3%
Travel and Conferences		5200	(45.00)	2,300.00	-5211.1%
Dues and Memberships		5300	0.00	200.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	552.00	750.00	35.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,171.87	1,800.00	-17.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2.80)	2,300.00	-82242.9%
Professional/Consulting Services and Operating Expenditures		5800	17,749.97	276,097.00	1455.5%
Communications		5900	41.70	375.00	799.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			101,661.67	392,072.00	285.7%
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			919,138.90	1,352,170.00	47.1%

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	268,532.54	335,000.00	24.8%
(a) TOTAL, INTERFUND TRANSFERS IN			268,532.54	335,000.00	24.8%
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)			268,532.54	335,000.00	24.8%

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	5,194,907.55	5,768,866.00	11.0%
3) Other State Revenue		8300-8599	6,598,206.18	6,821,028.00	3.4%
4) Other Local Revenue		8600-8799	133,856.84	107,338.00	-19.8%
5) TOTAL, REVENUES			11,926,970.57	12,697,232.00	6.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,010,772.11	3,005,999.00	-0.2%
2) Classified Salaries		2000-2999	2,332,820.04	2,768,164.00	18.7%
3) Employee Benefits		3000-3999	2,356,661.49	2,794,620.00	18.6%
4) Books and Supplies		4000-4999	804,349.48	374,953.00	-53.4%
5) Services and Other Operating Expenditures		5000-5999	2,238,968.91	3,104,798.00	38.7%
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	642,982.92	735,698.00	14.4%
9) TOTAL, EXPENDITURES			11,386,554.95	12,784,232.00	12.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			540,415.62	(87,000.00)	-116.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	80,143.98	87,000.00	8.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			80,143.98	87,000.00	8.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			620,559.60	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	724,183.93	1,344,743.53	85.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			724,183.93	1,344,743.53	85.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			724,183.93	1,344,743.53	85.7%
2) Ending Balance, June 30 (E + F1e)			1,344,743.53	1,344,743.53	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	1,344,743.53	1,344,743.53	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	978,598.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,338.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,442,637.04		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	9,855.63		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,433,428.80		
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	655,279.58		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	370,170.47		
4) Current Loans		9640			
5) Unearned Revenue		9650	63,235.22		
6) TOTAL, LIABILITIES			1,088,685.27		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,344,743.53		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	508,489.00	New
Interagency Contracts Between LEAs		8285	4,507,774.30	4,594,998.00	1.9%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	687,133.25	665,379.00	-3.2%
TOTAL, FEDERAL REVENUE			5,194,907.55	5,768,866.00	11.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	30,000.00	New
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	6,287,325.18	6,766,028.00	7.6%
All Other State Revenue	All Other	8590	310,881.00	25,000.00	-92.0%
TOTAL, OTHER STATE REVENUE			6,598,206.18	6,821,028.00	3.4%
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	27,335.84	12,600.00	-53.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(18,533.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	66,304.00	94,738.00	42.9%
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	58,750.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			133,856.84	107,338.00	-19.8%
TOTAL, REVENUES			11,926,970.57	12,697,232.00	6.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,406,578.99	2,398,082.00	-0.4%
Certificated Pupil Support Salaries		1200	40,187.64	42,176.00	4.9%
Certificated Supervisors' and Administrators' Salaries		1300	349,111.80	350,906.00	0.5%
Other Certificated Salaries		1900	214,893.68	214,835.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,010,772.11	3,005,999.00	-0.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,106,608.93	1,234,514.00	11.6%
Classified Support Salaries		2200	638,985.55	699,500.00	9.5%
Classified Supervisors' and Administrators' Salaries		2300	17,206.34	187,461.00	989.5%
Clerical, Technical and Office Salaries		2400	509,178.22	579,405.00	13.8%
Other Classified Salaries		2900	60,841.00	67,284.00	10.6%
TOTAL, CLASSIFIED SALARIES			2,332,820.04	2,768,164.00	18.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	744,471.26	540,386.00	-27.4%
PERS		3201-3202	498,982.13	591,305.00	18.5%
OASDI/Medicare/Alternative		3301-3302	246,419.24	243,921.00	-1.0%
Health and Welfare Benefits		3401-3402	348,104.83	1,179,769.00	238.9%
Unemployment Insurance		3501-3502	4,173.26	71,152.00	1605.0%
Workers' Compensation		3601-3602	96,702.00	101,164.00	4.6%
OPEB, Allocated		3701-3702	31,183.53	36,626.00	17.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	386,625.24	30,297.00	-92.2%
TOTAL, EMPLOYEE BENEFITS			2,356,661.49	2,794,620.00	18.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	110,494.85	20,750.00	-81.2%
Materials and Supplies		4300	546,389.82	310,053.00	-43.3%
Noncapitalized Equipment		4400	147,464.81	44,150.00	-70.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			804,349.48	374,953.00	-53.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	48,700.00	New
Travel and Conferences		5200	5,632.31	25,650.00	355.4%
Dues and Memberships		5300	600.00	150.00	-75.0%
Insurance		5400-5450	3,412.50	2,974.00	-12.8%
Operations and Housekeeping Services		5500	89,635.70	48,300.00	-46.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,471.70	16,250.00	-67.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	186,038.09	607,481.00	226.5%
Professional/Consulting Services and Operating Expenditures		5800	1,899,168.59	2,330,543.00	22.7%
Communications		5900	4,010.02	24,750.00	517.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,238,968.91	3,104,798.00	38.7%
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	642,982.92	735,698.00	14.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			642,982.92	735,698.00	14.4%
TOTAL, EXPENDITURES			11,386,554.95	12,784,232.00	12.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	80,143.98	87,000.00	8.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			80,143.98	87,000.00	8.6%
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)			80,143.98	87,000.00	8.6%

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	15,158,342.10	15,220,000.00	0.4%
3) Other State Revenue		8300-8599	2,131,709.36	1,070,000.00	-49.8%
4) Other Local Revenue		8600-8799	82,713.35	1,277,050.00	1443.9%
5) TOTAL, REVENUES			17,372,764.81	17,567,050.00	1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,079,883.65	6,975,754.00	14.7%
3) Employee Benefits		3000-3999	2,580,331.40	4,485,403.00	73.8%
4) Books and Supplies		4000-4999	4,847,604.50	6,793,500.00	40.1%
5) Services and Other Operating Expenditures		5000-5999	(977,510.58)	225,443.00	-123.1%
6) Capital Outlay		6000-6999	244,916.13	100,500.00	-59.0%
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	686,660.94	770,000.00	12.1%
9) TOTAL, EXPENDITURES			13,461,886.04	19,350,600.00	43.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,910,878.77	(1,783,550.00)	-145.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	392,594.82	436,446.00	11.2%
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			(392,594.82)	(436,446.00)	11.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,518,283.95	(2,219,996.00)	-163.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,253,084.07	8,771,368.02	67.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,253,084.07	8,771,368.02	67.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,253,084.07	8,771,368.02	67.0%
2) Ending Balance, June 30 (E + F1e)			8,771,368.02	6,551,372.02	-25.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500.00	0.00	-100.0%
Stores		9712	488,100.61	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,282,767.41	6,551,372.02	-20.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,072,462.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	21,675.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	500.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	884,330.92		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,078.42		
6) Stores		9320	488,100.61		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			10,471,147.35		
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	570,806.13		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,087,371.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	41,602.20		
6) TOTAL, LIABILITIES			1,699,779.33		
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)			8,771,368.02		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	15,158,342.10	15,220,000.00	0.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,158,342.10	15,220,000.00	0.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,131,709.36	1,070,000.00	-49.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,131,709.36	1,070,000.00	-49.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	2,030.00	2,100.00	3.4%
Food Service Sales		8634	77,052.87	1,186,450.00	1439.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	60,750.59	70,000.00	15.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(63,390.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,269.89	18,500.00	195.1%
TOTAL, OTHER LOCAL REVENUE			82,713.35	1,277,050.00	1443.9%
TOTAL, REVENUES			17,372,764.81	17,567,050.00	1.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,946,905.27	5,782,631.00	16.9%
Classified Supervisors' and Administrators' Salaries		2300	855,072.39	851,635.00	-0.4%
Clerical, Technical and Office Salaries		2400	277,905.99	341,488.00	22.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,079,883.65	6,975,754.00	14.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	10,032.00	New
PERS		3201-3202	1,042,997.19	1,584,630.00	51.9%
OASDI/Medicare/Alternative		3301-3302	493,113.16	530,105.00	7.5%
Health and Welfare Benefits		3401-3402	290,808.82	2,054,234.00	606.4%
Unemployment Insurance		3501-3502	5,003.92	85,874.00	1616.1%
Workers' Compensation		3601-3602	113,347.94	122,147.00	7.8%
OPEB, Allocated		3701-3702	33,069.63	38,283.00	15.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	601,990.74	60,098.00	-90.0%
TOTAL, EMPLOYEE BENEFITS			2,580,331.40	4,485,403.00	73.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	2,500.00	New
Materials and Supplies		4300	383,808.72	918,000.00	139.2%
Noncapitalized Equipment		4400	18,419.59	245,000.00	1230.1%
Food		4700	4,445,376.19	5,628,000.00	26.6%
TOTAL, BOOKS AND SUPPLIES			4,847,604.50	6,793,500.00	40.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,632.00	13,000.00	696.6%
Dues and Memberships		5300	3,870.16	7,000.00	80.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	221,968.64	266,000.00	19.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	94,170.96	206,000.00	118.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,484,577.43)	(482,907.00)	-67.5%
Professional/Consulting Services and Operating Expenditures		5800	165,868.21	197,000.00	18.8%
Communications		5900	19,556.88	19,350.00	-1.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(977,510.58)	225,443.00	-123.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	244,916.13	100,000.00	-59.2%
Equipment Replacement		6500	0.00	500.00	New
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			244,916.13	100,500.00	-59.0%
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	686,660.94	770,000.00	12.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			686,660.94	770,000.00	12.1%
TOTAL, EXPENDITURES			13,461,886.04	19,350,600.00	43.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	392,594.82	436,446.00	11.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			392,594.82	436,446.00	11.2%
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)			(392,594.82)	(436,446.00)	11.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,000,000.00	2,000,000.00	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	(14,095.00)	20,000.00	-241.9%
5) TOTAL, REVENUES			1,985,905.00	2,020,000.00	1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,514.30	0.00	-100.0%
3) Employee Benefits		3000-3999	1,002.36	0.00	-100.0%
4) Books and Supplies		4000-4999	158,111.62	125,000.00	-20.9%
5) Services and Other Operating Expenditures		5000-5999	5,101,766.59	2,691,087.00	-47.3%
6) Capital Outlay		6000-6999	1,203,402.54	1,203,913.00	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			6,474,797.41	4,020,000.00	-37.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,488,892.41)	(2,000,000.00)	-55.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	2,000,000.00	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			2,000,000.00	2,000,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,488,892.41)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,625,857.50	136,965.09	-94.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,625,857.50	136,965.09	-94.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,625,857.50	136,965.09	-94.8%
2) Ending Balance, June 30 (E + F1e)			136,965.09	136,965.09	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	136,965.09	136,965.09	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	1,695,894.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	4,052.00		
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			1,699,946.20		
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	1,562,972.20		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8.91		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,562,981.11		
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)			136,965.09		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	2,000,000.00	2,000,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,000,000.00	2,000,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	33,095.00	20,000.00	-39.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(47,190.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(14,095.00)	20,000.00	-241.9%
TOTAL, REVENUES			1,985,905.00	2,020,000.00	1.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	10,514.30	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,514.30	0.00	-100.0%
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	804.32	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	14.09	0.00	-100.0%
Workers' Compensation		3601-3602	183.95	0.00	-100.0%
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			1,002.36	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	156,525.86	125,000.00	-20.1%
Noncapitalized Equipment		4400	1,585.76	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			158,111.62	125,000.00	-20.9%

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	4,639,070.23	2,120,500.00	-54.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	224.04	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	462,472.32	570,587.00	23.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,101,766.59	2,691,087.00	-47.3%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,203,402.54	1,203,913.00	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			1,203,402.54	1,203,913.00	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			6,474,797.41	4,020,000.00	-37.9%

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	2,000,000.00	2,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	2,000,000.00	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)			2,000,000.00	2,000,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,795.90	0.00	-100.0%
5) TOTAL, REVENUES			12,795.90	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)			12,795.90	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,984,437.10	4,130,000.00	3.7%
b) Transfers Out		7600-7629	3,523,180.19	2,334,000.00	-33.8%
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			461,256.91	1,796,000.00	289.4%

Description			2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
Resource Codes Object Codes					
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			474,052.81	1,796,000.00	278.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,677,507.46	6,151,560.27	8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,677,507.46	6,151,560.27	8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,677,507.46	6,151,560.27	8.3%
2) Ending Balance, June 30 (E + F1e)			6,151,560.27	7,947,560.27	29.2%
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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,151,560.27	7,947,560.27	29.2%
Curriculum Delivery Reserve	0000	9780	5,472,852.47		
Retiree Medical Benefit Reserve	0000	9780	678,707.80		
Curriculum Delivery Reserve	0000	9780		7,158,852.47	
Retiree Medical Benefit Reserve	0000	9780		788,707.80	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,678,338.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	11,965.00		
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	3,984,437.10		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			9,674,740.46		
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	3,523,180.19		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,523,180.19		
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)			6,151,560.27		

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	83,557.90	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(70,762.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			12,795.90	0.00	-100.0%
TOTAL, REVENUES			12,795.90	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,984,437.10	4,130,000.00	3.7%
(a) TOTAL, INTERFUND TRANSFERS IN			3,984,437.10	4,130,000.00	3.7%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,523,180.19	2,334,000.00	-33.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,523,180.19	2,334,000.00	-33.8%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			461,256.91	1,796,000.00	289.4%

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	168,416.49	1,000.00	-99.4%
5) TOTAL, REVENUES			168,416.49	1,000.00	-99.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,608.98	0.00	-100.0%
3) Employee Benefits		3000-3999	815.53	0.00	-100.0%
4) Books and Supplies		4000-4999	44,683.24	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,675,079.71	0.00	-100.0%
6) Capital Outlay		6000-6999	8,290,961.71	83,531.00	-99.0%
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			10,020,149.17	83,531.00	-99.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,851,732.68)	(82,531.00)	-99.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	270,840.00	0.00	-100.0%
b) Transfers Out		7600-7629	10,506.57	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	61,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			61,260,333.43	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)			51,408,600.75	(82,531.00)	-100.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,139,483.77	64,548,084.52	391.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,139,483.77	64,548,084.52	391.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,139,483.77	64,548,084.52	391.3%
2) Ending Balance, June 30 (E + F1e)			64,548,084.52	64,465,553.52	-0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	47,520.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	64,500,564.52	64,465,553.52	-0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	65,397,152.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	156,240.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	3,107.41		
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	47,520.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			65,604,019.68		
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	1,055,933.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1.98		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,055,935.16		
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)			64,548,084.52		

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	237,035.49	1,000.00	-99.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(68,619.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			168,416.49	1,000.00	-99.4%
TOTAL, REVENUES			168,416.49	1,000.00	-99.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	8,608.98	0.00	-100.0%
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			8,608.98	0.00	-100.0%
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	658.59	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	6.26	0.00	-100.0%
Workers' Compensation		3601-3602	150.68	0.00	-100.0%
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			815.53	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	33,597.68	0.00	-100.0%
Noncapitalized Equipment		4400	11,085.56	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			44,683.24	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	896,347.47	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,217.32	0.00	-100.0%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
Professional/Consulting Services and Operating Expenditures		5800	776,398.76	0.00	-100.0%
Communications		5900	116.16	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,675,079.71	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,082,486.30	25,323.00	-97.7%
Buildings and Improvements of Buildings		6200	7,208,475.41	58,208.00	-99.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,290,961.71	83,531.00	-99.0%
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					
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			10,020,149.17	83,531.00	-99.2%

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	270,840.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			270,840.00	0.00	-100.0%
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	10,506.57	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,506.57	0.00	-100.0%

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	61,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			61,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			61,260,333.43	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,094,296.41	160,000.00	-85.4%
5) TOTAL, REVENUES			1,094,296.41	160,000.00	-85.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	17,980.91	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	7,262.39	14,295.00	96.8%
6) Capital Outlay		6000-6999	938,028.47	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	16,553.78	4,400.00	-73.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			979,825.55	18,695.00	-98.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			114,470.86	141,305.00	23.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	182,755.66	154,650.00	-15.4%
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			(182,755.66)	(154,650.00)	-15.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(68,284.80)	(13,345.00)	-80.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,647,337.88	1,579,053.08	-4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,647,337.88	1,579,053.08	-4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,647,337.88	1,579,053.08	-4.1%
2) Ending Balance, June 30 (E + F1e)			1,579,053.08	1,565,708.08	-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	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,579,053.08	1,565,708.08	-0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	1,594,564.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	3,810.00		
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	100,855.80		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	12,094.89		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,711,324.74		
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	120,176.77		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	12,094.89		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			132,271.66		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,579,053.08		

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	25,907.79	5,000.00	-80.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(23,467.00)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,091,855.62	155,000.00	-85.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,094,296.41	160,000.00	-85.4%
TOTAL, REVENUES			1,094,296.41	160,000.00	-85.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,736.53	0.00	-100.0%
Noncapitalized Equipment		4400	7,244.38	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			17,980.91	0.00	-100.0%

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	7,262.39	14,295.00	96.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,262.39	14,295.00	96.8%
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	938,028.47	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			938,028.47	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	0.00	0.00	0.0%
Other Debt Service - Principal		7439	16,553.78	4,400.00	-73.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			16,553.78	4,400.00	-73.4%
TOTAL, EXPENDITURES			979,825.55	18,695.00	-98.1%

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	182,755.66	154,650.00	-15.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			182,755.66	154,650.00	-15.4%
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)			(182,755.66)	(154,650.00)	-15.4%

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	1,672,590.99	0.00	-100.0%
4) Other Local Revenue		8600-8799	(7,066.19)	0.00	-100.0%
5) TOTAL, REVENUES			1,665,524.80	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	287,106.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,385,484.99	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,672,590.99	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,066.19)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,066.19	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,066.19	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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	(1,531,318.22)		
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	1,672,590.99		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	7,066.19		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			148,338.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	148,338.96		
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			148,338.96		
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)			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	1,672,590.99	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			1,672,590.99	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	(7,066.19)	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			(7,066.19)	0.00	-100.0%
TOTAL, REVENUES			1,665,524.80	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	287,106.00	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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			287,106.00	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	1,385,484.99	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			1,385,484.99	0.00	-100.0%
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			1,672,590.99	0.00	-100.0%

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	7,066.19	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,066.19	0.00	-100.0%
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)			7,066.19	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,046,840.42	3,368,280.00	-16.8%
5) TOTAL, REVENUES			4,046,840.42	3,368,280.00	-16.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	16,086.24	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,928,027.25	13,100.00	-99.6%
6) Capital Outlay		6000-6999	2,935,601.53	5,143,629.00	75.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	286,937.86	286,938.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,166,652.88	5,443,667.00	-11.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,119,812.46)	(2,075,387.00)	-2.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,921,042.80	2,814,000.00	-3.7%
b) Transfers Out		7600-7629	250,085.85	220,857.00	-11.7%
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			2,670,956.95	2,593,143.00	-2.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			551,144.49	517,756.00	-6.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,701,209.07	31,252,353.56	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,701,209.07	31,252,353.56	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,701,209.07	31,252,353.56	1.8%
2) Ending Balance, June 30 (E + F1e)			31,252,353.56	31,770,109.56	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	31,252,353.56	31,770,109.56	1.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	30,732,127.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	73,421.00		
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	503,628.91		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			31,309,177.10		
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	27,594.35		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	29,229.19		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			56,823.54		
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)			31,252,353.56		

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					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	3,741,601.78	3,229,500.00	-13.7%
Sales					
Sale of Equipment/Supplies		8631	0.00	1,000.00	New
Leases and Rentals		8650	0.00	800.00	New
Interest		8660	411,532.38	136,980.00	-66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(332,395.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	226,101.26	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,046,840.42	3,368,280.00	-16.8%
TOTAL, REVENUES			4,046,840.42	3,368,280.00	-16.8%

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	9,384.15	0.00	-100.0%
Noncapitalized Equipment		4400	6,702.09	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			16,086.24	0.00	-100.0%

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	2,898,252.20	7,500.00	-99.7%
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	29,775.05	5,600.00	-81.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,928,027.25	13,100.00	-99.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	322,952.85	545,131.00	68.8%
Buildings and Improvements of Buildings		6200	2,434,989.92	4,098,498.00	68.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	100,000.00	New
Equipment Replacement		6500	177,658.76	400,000.00	125.2%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,935,601.53	5,143,629.00	75.2%
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	286,937.86	286,938.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			286,937.86	286,938.00	0.0%
TOTAL, EXPENDITURES			6,166,652.88	5,443,667.00	-11.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	281,909.63	312,500.00	10.9%
Other Authorized Interfund Transfers In		8919	2,639,133.17	2,501,500.00	-5.2%
(a) TOTAL, INTERFUND TRANSFERS IN			2,921,042.80	2,814,000.00	-3.7%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	250,085.85	220,857.00	-11.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			250,085.85	220,857.00	-11.7%

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%
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)			2,670,956.95	2,593,143.00	-2.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	229,135.56	0.00	-100.0%
4) Other Local Revenue		8600-8799	15,737,950.94	13,628,400.00	-13.4%
5) TOTAL, REVENUES			15,967,086.50	13,628,400.00	-14.6%
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	16,202,000.00	16,750,400.00	3.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,202,000.00	16,750,400.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(234,913.50)	(3,122,000.00)	1229.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	272,340.00	1,500.00	-99.4%
2) Other Sources/Uses					
a) Sources		8930-8979	5,395,096.25	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			5,122,756.25	(1,500.00)	-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)			4,887,842.75	(3,123,500.00)	-163.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,777,511.97	22,665,354.72	27.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,777,511.97	22,665,354.72	27.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,777,511.97	22,665,354.72	27.5%
2) Ending Balance, June 30 (E + F1e)			22,665,354.72	19,541,854.72	-13.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,665,354.72	19,541,854.72	-13.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	22,611,334.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	54,020.00		
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			22,665,354.72		
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)			22,665,354.72		

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	150,842.18	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	78,293.38	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			229,135.56	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	14,719,309.99	13,544,400.00	-8.0%
Unsecured Roll		8612	822,222.19	0.00	-100.0%
Prior Years' Taxes		8613	23,387.21	0.00	-100.0%
Supplemental Taxes		8614	288,134.37	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	124,000.18	84,000.00	-32.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(239,103.00)	0.00	-100.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,737,950.94	13,628,400.00	-13.4%
TOTAL, REVENUES			15,967,086.50	13,628,400.00	-14.6%

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	15,200,000.00	15,900,000.00	4.6%
Bond Interest and Other Service Charges		7434	1,002,000.00	850,400.00	-15.1%
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)			16,202,000.00	16,750,400.00	3.4%
TOTAL, EXPENDITURES			16,202,000.00	16,750,400.00	3.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	272,340.00	1,500.00	-99.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			272,340.00	1,500.00	-99.4%
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	5,395,096.25	0.00	-100.0%
(c) TOTAL, SOURCES			5,395,096.25	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)			5,122,756.25	(1,500.00)	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	862,462.14	914,594.00	6.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	308,521.61	346,292.00	12.2%
5) TOTAL, REVENUES			1,170,983.75	1,260,886.00	7.7%
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	862,462.14	914,594.00	6.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			862,462.14	914,594.00	6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			308,521.61	346,292.00	12.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	770,856.66	770,857.00	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			770,856.66	770,857.00	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)			1,079,378.27	1,117,149.00	3.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,991,156.29	9,070,534.56	13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,991,156.29	9,070,534.56	13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,991,156.29	9,070,534.56	13.5%
2) Ending Balance, June 30 (E + F1e)			9,070,534.56	10,187,683.56	12.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,070,534.56	10,187,683.56	12.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	9,070,534.56		
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			9,070,534.56		
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)			9,070,534.56		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	862,462.14	914,594.00	6.0%
TOTAL, FEDERAL REVENUE			862,462.14	914,594.00	6.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	308,521.61	346,292.00	12.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			308,521.61	346,292.00	12.2%
TOTAL, REVENUES			1,170,983.75	1,260,886.00	7.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	862,462.14	914,594.00	6.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			862,462.14	914,594.00	6.0%
TOTAL, EXPENDITURES			862,462.14	914,594.00	6.0%

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	770,856.66	770,857.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			770,856.66	770,857.00	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 Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			770,856.66	770,857.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,599,549.04	11,140,000.00	-11.6%
5) TOTAL, REVENUES			12,599,549.04	11,140,000.00	-11.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	309,860.12	295,607.00	-4.6%
3) Employee Benefits		3000-3999	118,001.11	121,241.00	2.7%
4) Books and Supplies		4000-4999	55,127.36	141,200.00	156.1%
5) Services and Other Operating Expenses		5000-5999	8,795,391.56	11,357,620.00	29.1%
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			9,278,380.15	11,915,668.00	28.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,321,168.89	(775,668.00)	-123.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	80,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			80,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,401,168.89	(775,668.00)	-122.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,475,176.69	11,876,345.58	40.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,475,176.69	11,876,345.58	40.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,475,176.69	11,876,345.58	40.1%
2) Ending Net Position, June 30 (E + F1e)			11,876,345.58	11,100,677.58	-6.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	11,876,345.58	11,100,677.58	-6.5%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,279,771.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	41,283.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	2,381,208.89		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	223,605.84		
3) Accounts Receivable		9200	131,666.33		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,080,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	544,200.00		
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			21,681,735.33		
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	9,803,885.26		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,504.49		
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			9,805,389.75		
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)			11,876,345.58		

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	223,879.14	190,000.00	-15.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(216,406.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	12,469,833.55	10,950,000.00	-12.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	122,242.35	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,599,549.04	11,140,000.00	-11.6%
TOTAL, REVENUES			12,599,549.04	11,140,000.00	-11.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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	211,084.68	196,741.00	-6.8%
Clerical, Technical and Office Salaries		2400	98,775.44	98,866.00	0.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			309,860.12	295,607.00	-4.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	20,330.00	New
PERS		3201-3202	63,428.11	40,206.00	-36.6%
OASDI/Medicare/Alternative		3301-3302	23,230.79	15,180.00	-34.7%
Health and Welfare Benefits		3401-3402	21,240.67	35,000.00	64.8%
Unemployment Insurance		3501-3502	167.01	1,483.00	788.0%
Workers' Compensation		3601-3602	5,314.38	5,182.00	-2.5%
OPEB, Allocated		3701-3702	1,760.34	1,888.00	7.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,859.81	1,972.00	-31.0%
TOTAL, EMPLOYEE BENEFITS			118,001.11	121,241.00	2.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	1,330.00	1,000.00	-24.8%
Materials and Supplies		4300	19,590.20	99,000.00	405.4%
Noncapitalized Equipment		4400	34,207.16	41,200.00	20.4%
TOTAL, BOOKS AND SUPPLIES			55,127.36	141,200.00	156.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	511,549.00	675,000.00	32.0%
Travel and Conferences		5200	0.00	3,100.00	New
Dues and Memberships		5300	0.00	1,500.00	New
Insurance		5400-5450	3,236,146.72	3,250,000.00	0.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	84,287.48	62,170.00	-26.2%
Transfers of Direct Costs - Interfund		5750	32,286.78	89,150.00	176.1%
Professional/Consulting Services and Operating Expenditures		5800	4,926,874.99	7,270,300.00	47.6%
Communications		5900	4,246.59	6,400.00	50.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,795,391.56	11,357,620.00	29.1%
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%
TOTAL, EXPENSES			9,278,380.15	11,915,668.00	28.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	80,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			80,000.00	0.00	-100.0%
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%
(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)			80,000.00	0.00	-100.0%



SUPPLEMENTALS

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)	28,085.23	28,085.23	28,085.23	27,872.59	27,872.59	28,479.97
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)	28,085.23	28,085.23	28,085.23	27,872.59	27,872.59	28,479.97
5. District Funded County Program ADA						
a. County Community Schools	467.43	467.43	467.43	467.43	467.43	467.43
b. Special Education-Special Day Class	52.43	52.43	52.43	52.43	52.43	52.43
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	67.92	67.92	67.92	67.92	67.92	67.92
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	587.78	587.78	587.78	587.78	587.78	587.78
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	28,673.01	28,673.01	28,673.01	28,460.37	28,460.37	29,067.75
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	19,991,732.38		19,991,732.38			19,991,732.38
Work in Progress	2,586,927.10	0.00	2,586,927.10	16,529,512.65	1,360,087.32	17,756,352.43
Total capital assets not being depreciated	22,578,659.48	0.00	22,578,659.48	16,529,512.65	1,360,087.32	37,748,084.81
Capital assets being depreciated:						
Land Improvements	52,222,219.20	0.00	52,222,219.20	537,768.48	689,755.27	52,070,232.41
Buildings	459,667,339.69	0.00	459,667,339.69	822,318.84		460,489,658.53
Equipment	25,734,994.14	0.00	25,734,994.14	2,820,245.44	265,229.74	28,290,009.84
Total capital assets being depreciated	537,624,553.03	0.00	537,624,553.03	4,180,332.76	954,985.01	540,849,900.78
Accumulated Depreciation for:						
Land Improvements	(19,396,589.92)	0.00	(19,396,589.92)	(2,364,173.08)	(250,086.59)	(21,510,676.41)
Buildings	(164,888,805.48)	0.00	(164,888,805.48)	(9,205,211.72)		(174,094,017.20)
Equipment	(12,382,441.74)	0.00	(12,382,441.74)	(1,712,290.78)	(237,753.35)	(13,856,979.17)
Total accumulated depreciation	(196,667,837.14)	0.00	(196,667,837.14)	(13,281,675.58)	(487,839.94)	(209,461,672.78)
Total capital assets being depreciated, net	340,956,715.89	0.00	340,956,715.89	(9,101,342.82)	467,145.07	331,388,228.00
Governmental activity capital assets, net	363,535,375.37	0.00	363,535,375.37	7,428,169.83	1,827,232.39	369,136,312.81
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited 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)	52.80%
	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.	\$8,469,579.89
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2022-23 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$217,448,417.01
	Appropriations Subject to Limit	\$217,448,417.01
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	6.51%

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. 13, 2021

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

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E-mail Address

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	178,366,729.02	301	64,335.21	303	178,302,393.81	305	1,982,885.79		307	176,319,508.02	309
2000 - Classified Salaries	65,235,995.14	311	2,718,387.60	313	62,517,607.54	315	3,337,908.85		317	59,179,698.69	319
3000 - Employee Benefits	89,326,624.39	321	3,047,647.93	323	86,278,976.46	325	1,807,831.75		327	84,471,144.71	329
4000 - Books, Supplies Equip Replace. (6500)	37,939,331.93	331	332,603.03	333	37,606,728.90	335	2,918,548.69		337	34,688,180.21	339
5000 - Services. . . & 7300 - Indirect Costs	40,536,663.35	341	2,596,766.12	343	37,939,897.23	345	7,617,524.83		347	30,322,372.40	349
TOTAL					402,645,603.94	365	TOTAL			384,980,904.03	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	396
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			397
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			52.80%
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)	52.80%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	2.20%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	384,980,904.03
5. Deficiency Amount (Part III, Line 3 times Line 4)	8,469,579.89

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

Unaudited Actuals
2020-21 Unaudited Actuals
Schedule of Long-Term Liabilities

	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	117,716,308.00		117,716,308.00	71,074,999.00	15,299,025.00	173,492,282.00	16,153,179.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	10,744,145.00		10,744,145.00		2,469,849.00	8,274,296.00	554,296.00
Lease Revenue Bonds Payable	16,420,000.00		16,420,000.00			16,420,000.00	
Other General Long-Term Debt	884,098.00		884,098.00	6,297,860.00	16,554.00	7,165,404.00	1,320,141.00
Net Pension Liability	400,184,424.00		400,184,424.00	37,203,099.00		437,387,523.00	
Total/Net OPEB Liability	72,131,969.00	(119,177.00)	72,012,792.00	89,420,631.00		161,433,423.00	
Compensated Absences Payable	1,673,665.00		1,673,665.00		316,164.00	1,357,501.00	
Governmental activities long-term liabilities	619,754,609.00	(119,177.00)	619,635,432.00	203,996,589.00	18,101,592.00	805,530,429.00	18,027,616.00
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	436,736,158.99
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	54,184,794.32
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	3,966,392.84
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,016,410.44
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	605,570.29
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	9,732,656.42
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	733,944.81
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	593,544.96
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)				19,648,519.76
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				362,902,844.91

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)		28,673.01
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,656.60
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.)	361,066,707.97	12,666.11
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)	361,066,707.97	12,666.11
B. Required effort (Line A.2 times 90%)	324,960,037.17	11,399.50
C. Current year expenditures (Line I.E and Line II.B)	362,902,844.91	12,656.60
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)	209,189,947.24		209,189,947.24			217,448,417.01
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	28,613.27		28,613.27			28,673.01
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)	28,673.01		28,673.01	28,460.37		28,460.37
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			28,673.01			28,460.37
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)	616,358.38		616,358.38	616,359.00		616,359.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	247,575.65		247,575.65	247,575.00		247,575.00
4. Secured Roll Taxes (Object 8041)	64,752,039.95		64,752,039.95	64,752,040.00		64,752,040.00
5. Unsecured Roll Taxes (Object 8042)	3,251,341.97		3,251,341.97	3,251,342.00		3,251,342.00
6. Prior Years' Taxes (Object 8043)	119,767.57		119,767.57	119,767.00		119,767.00
7. Supplemental Taxes (Object 8044)	1,282,510.61		1,282,510.61	1,282,511.00		1,282,511.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(5,745,584.36)		(5,745,584.36)	(5,745,584.00)		(5,745,584.00)
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)	3,795,028.33		3,795,028.33	3,795,028.00		3,795,028.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	68,319,038.10	0.00	68,319,038.10	68,319,038.00	0.00	68,319,038.00
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)	68,319,038.10	0.00	68,319,038.10	68,319,038.00	0.00	68,319,038.00

	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)			3,662,800.33			3,727,907.00
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)			3,662,800.33			3,727,907.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	260,350,007.00		260,350,007.00	289,350,028.00		289,350,028.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(256,765.00)		(256,765.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	260,093,242.00	0.00	260,093,242.00	289,350,028.00	0.00	289,350,028.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	461,071,468.81		461,071,468.81	428,143,221.00		428,143,221.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	404,196.09		404,196.09	1,300,000.00		1,300,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			209,189,947.24			217,448,417.01
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0021			0.9926
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			217,448,417.01			228,206,890.54
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			68,319,038.10			68,319,038.00
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)			3,440,761.20			3,415,244.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			152,792,179.24			163,615,759.54
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			152,792,179.24			163,615,759.54
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])			194,006.16			706,384.04
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			68,513,044.26			69,025,422.04
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)			152,598,173.08			162,909,375.50
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			68,513,044.26			
b. State Subventions (Line D8)			152,598,173.08			
c. Less: Excluded Appropriations (Line C23)			3,662,800.33			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			217,448,417.01			

California Dept of Education
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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) 14,253,488.92
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) 316,645,203.43

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.50%

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)	11,999,465.99
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	10,269,975.48
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	85,200.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	73,923.22
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)	1,885,498.10
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)	117.00
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)	24,314,179.79
9. Carry-Forward Adjustment (Part IV, Line F)	1,386,777.67
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	25,700,957.46

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	235,234,340.24
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	52,286,522.02
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	34,383,968.42
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,436,175.13
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	3,121,234.67
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	274,717.79
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,452,910.85
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)	1,330,561.85
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)	468,234.26
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)	40,014,459.60
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)	87,863.00
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)	823,214.42
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	837,944.97
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	10,743,572.03
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	8,084,932.78
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)	394,580,652.03

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 6.16%

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) 6.51%

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>24,314,179.79</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>1,497,140.24</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 (6.19%) times Part III, Line B19); zero if negative	<u>1,386,777.67</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.19%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.19%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,386,777.67</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>1,386,777.67</u>

Approved indirect cost rate: 6.19%
Highest rate used in any program: 6.19%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	8,172,531.59	505,879.71	6.19%
01	3182	187,003.81	11,018.45	5.89%
01	3210	7,497,078.52	464,069.16	6.19%
01	3212	359,279.48	22,239.40	6.19%
01	3213	31,575.00	1,954.49	6.19%
01	3215	1,438,113.62	89,019.23	6.19%
01	3312	12,906.24	798.90	6.19%
01	3327	75,000.00	4,642.50	6.19%
01	3395	8,314.00	514.64	6.19%
01	4035	887,860.67	54,958.57	6.19%
01	4124	259,790.44	12,989.51	5.00%
01	4127	280,927.47	17,389.42	6.19%
01	4201	39,044.14	2,416.83	6.19%
01	4203	739,813.38	45,794.44	6.19%
01	5640	485,891.39	30,076.68	6.19%
01	5810	34,077.41	2,109.40	6.19%
01	6010	2,056,847.36	102,842.36	5.00%
01	6011	6,467.71	323.39	5.00%
01	6385	210,881.29	13,053.57	6.19%
01	6387	592,340.95	36,665.89	6.19%
01	6546	985,796.25	60,608.66	6.15%
01	7085	109,024.26	6,748.61	6.19%
01	7220	222,320.64	13,761.65	6.19%
01	7311	49,708.75	3,076.98	6.19%
01	7388	237,900.79	14,726.06	6.19%
01	7420	2,525,704.93	156,341.14	6.19%
01	7422	6,055,145.00	374,813.47	6.19%
01	7510	62,007.31	3,838.25	6.19%
01	7810	557,556.68	33,308.89	5.97%
01	8150	8,221,212.34	507,865.51	6.18%
01	9010	1,262,967.75	35,006.38	2.77%
12	5025	368,313.40	22,798.60	6.19%
12	5058	84,485.53	5,229.65	6.19%
12	6052	23,542.71	1,457.29	6.19%
12	6105	5,669,692.75	350,953.98	6.19%
12	9010	4,311,656.64	262,543.40	6.09%
13	5310	10,327,595.68	565,952.25	5.48%
13	5320	1,412,573.62	77,409.04	5.48%
13	5340	141.09	7.73	5.48%
13	7027	789,998.58	43,291.92	5.48%

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	19,011,121.22		5,195,546.32	24,206,667.54
2. State Lottery Revenue	8560	4,851,699.36		2,086,154.83	6,937,854.19
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)		23,862,820.58	0.00	7,281,701.15	31,144,521.73
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,743,908.66			1,743,908.66
2. Classified Salaries	2000-2999	318,563.99			318,563.99
3. Employee Benefits	3000-3999	648,531.84			648,531.84
4. Books and Supplies	4000-4999	0.00		616,335.20	616,335.20
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	(0.13)			(0.13)
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			171,746.44	171,746.44
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,711,004.36	0.00	788,081.64	3,499,086.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	21,151,816.22	0.00	6,493,619.51	27,645,435.73
D. COMMENTS:					
Expenditures in 5c represent in hours production of instructional material and assessments charged to 5740, reprographics charges, software licensing charges for curriculum based software (instructional use) and rebinding of library and textbooks.					

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.

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	5,722,139.70	2,699,419.85	27,978,370.81	15,236,856.61	42,286,877.09	0.00	7,795,299.13
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	41.84	36.00	1.78	0.78	1,138.00	1.00	2,777.00
3100 Alternative Schools							
3200 Continuation Schools			9.39	1.43	24.40		
3300 Independent Study Centers			2.35	2.00	26.80		
3400 Opportunity Schools					2.00		
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	0.20			0.20			
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	4.00						
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	8.30	1.50	0.38	85.33	122.00		395.00
6000 ROC/P	2.90			0.60	28.33		
Other Goals Description							
7110 Nonagency - Educational		8.00	1.10				
7150 Nonagency - Other							
8100 Community Services		1.00			22.50		
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)					4.00		
-- Child Development (Fund 12)	6.00	23.25		0.50	50.23		
-- Cafeteria (Funds 13 & 61)					30.40		
C. Total Allocation Factors	63.24	69.75	15.00	90.84	1,448.66	1.00	3,172.00

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6		
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3					
Instructional Goals									
0001	Pre-Kindergarten	10,186.50	0.00	10,186.50	635.58		10,822.08		
1110	Regular Education, K–12	193,428,541.26	48,673,165.17	242,101,706.43	15,105,796.42		257,207,502.85		
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00		
3200	Continuation Schools	5,017,118.21	18,466,562.46	23,483,680.67	1,465,250.72		24,948,931.39		
3300	Independent Study Centers	5,719,509.43	5,501,044.99	11,220,554.42	700,100.03		11,920,654.45		
3400	Opportunity Schools	273,328.82	58,380.68	331,709.50	20,696.82		352,406.32		
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00		
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00		
3800	Career Technical Education	6,134,337.40	51,643.16	6,185,980.56	385,970.69		6,571,951.25		
4110	Regular Education, Adult	10.09	0.00	10.09	0.63		10.72		
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	6,115.58	0.00	6,115.58	381.58		6,497.16		
4760	Bilingual	954,590.32	361,931.67	1,316,521.99	82,143.63		1,398,665.62		
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00		
5000-5999	Special Education	64,013,767.77	20,362,441.47	84,376,209.24	5,264,604.94		89,640,814.18		
6000	Regional Occupational Ctr/Prg (ROC/P)	3,531,224.80	1,190,002.52	4,721,227.32	294,578.26		5,015,805.58		
Other Goals									
7110	Nonagency - Educational	707,705.63	2,361,358.07	3,069,063.70	191,492.46		3,260,556.16		
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00			
8100	Community Services	5,469,099.60	695,484.00	6,164,583.60	384,635.64	6,549,219.24			
8500	Child Care and Development Services	483,271.44	0.00	483,271.44	30,153.44	513,424.88			
Other Costs									
----	Food Services					462,890.01	462,890.01		
----	Enterprise					274,717.79	274,717.79		
----	Facilities Acquisition & Construction					1,705,264.74	1,705,264.74		
----	Other Outgo					22,474,888.62	22,474,888.62		
Other Funds									
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)					3,996,949.00	3,996,949.00	1,753,830.81	5,750,779.81
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)							(1,329,643.86)	(1,329,643.86)
----	Total General Fund and Charter Schools Funds Expenditures	285,748,806.85	101,718,963.19	387,467,770.04	24,350,627.79	24,917,761.16	436,736,158.99		

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	5,846.44	139.55	592.35	2,808.85	0.00	0.00	0.00			799.31	0.00	10,186.50
1110	Regular Education, K-12	174,484,454.41	7,589,378.35	4,559,398.83	245,255.71	888,937.30	34,688.00	5,218,351.23			405,477.43	2,600.00	193,428,541.26
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	3,571,688.49	0.00	0.00	1,036,983.74	200,363.01	0.00	0.00			208,082.97	0.00	5,017,118.21
3300	Independent Study Centers	5,269,461.42	970.76	0.00	296,758.07	152,319.18	0.00	0.00			0.00	0.00	5,719,509.43
3400	Opportunity Schools	273,328.82	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	273,328.82
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	5,536,072.09	272,371.69	23,552.50	0.00	19,679.08	0.00	217,823.90			64,838.14	0.00	6,134,337.40
4110	Regular Education, Adult	0.00	0.00	0.00	10.09	0.00	0.00	0.00			0.00	0.00	10.09
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	5,381.34	734.24	0.00	0.00	0.00	0.00	0.00			0.00	0.00	6,115.58
4760	Bilingual	173,125.86	597,249.15	28,506.59	155,708.72	0.00	0.00	0.00			0.00	0.00	954,590.32
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	47,083,701.12	1,449,596.64	88,549.90	16,329.63	12,459,249.51	2,827,835.97	0.00			3,125.00	85,380.00	64,013,767.77
6000	ROC/P	3,110,963.41	357,690.65	0.00	0.00	56,316.73	0.00	0.00			6,254.01	0.00	3,531,224.80
Other Goals													
7110	Nonagency - Educational	101,377.57	90,518.54	514,504.73	1,304.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	707,705.63
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	307,581.87	0.00	5,679.26	0.00		5,154,188.69	0.00	1,649.78	0.00	5,469,099.60
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		475,690.21	0.00	7,581.23	0.00	483,271.44
Total Direct Charged Costs		239,615,400.97	10,358,649.57	5,522,686.77	1,755,159.60	13,782,544.07	2,862,523.97	5,436,175.13	5,629,878.90	0.00	697,807.87	87,980.00	285,748,806.85

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	8,629,985.88	33,218,606.25	6,824,573.04	48,673,165.17
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	17,754,318.18	712,244.28	0.00	18,466,562.46
3300	Independent Study Centers	4,718,743.89	782,301.10	0.00	5,501,044.99
3400	Opportunity Schools	0.00	58,380.68	0.00	58,380.68
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	51,643.16	0.00	0.00	51,643.16
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	361,931.67	0.00	0.00	361,931.67
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	15,830,493.97	3,561,221.41	970,726.09	20,362,441.47
6000	ROC/P	363,040.20	826,962.32	0.00	1,190,002.52
Other Goals					
7110	Nonagency - Educational	2,361,358.07	0.00	0.00	2,361,358.07
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	38,701.36	656,782.64	0.00	695,484.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		116,761.36		116,761.36
--	Child Development (Fund 12)	1,526,570.57	1,466,230.75	0.00	2,992,801.32
--	Cafeteria (Funds 13 and 61)		887,386.32		887,386.32
Total Allocated Support Costs		51,636,786.95	42,286,877.11	7,795,299.13	101,718,963.19

Unaudited Actuals
2020-21
Program Cost Report
Schedule of Central Administration Costs (CAC)

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)	1,526,834.07
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	85,200.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	13,330,027.84
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	10,738,209.74
5	Total Central Administration Costs in General Fund and Charter Schools Funds	25,680,271.65
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	285,748,806.85
2	Total Allocated Costs (from Form PCR, Column 2, Total)	101,718,963.19
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	387,467,770.04
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	837,944.97
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	10,743,572.03
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	12,530,308.97
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	24,111,825.97
D. Total Direct Charged and Allocated Costs (B3 + C5)		411,579,596.01
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.24%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	462,890.01				462,890.01
Enterprise (Objects 1000-5999, 6400, and 6500)		274,717.79			274,717.79
Facilities Acquisition & Construction (Objects 1000-6500)			1,705,264.74		1,705,264.74
Other Outgo (Objects 1000-7999)				22,474,888.62	22,474,888.62
Total Other Costs	462,890.01	274,717.79	1,705,264.74	22,474,888.62	24,917,761.16

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	1,263,814.00	0.00	0.00	(1,329,643.86)				
Other Sources/Uses Detail					3,981,200.24	9,732,656.42		
Fund Reconciliation							4,998,997.43	5,844,968.81
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	(2.80)	0.00	0.00				
Other Sources/Uses Detail					268,532.54	0.00		
Fund Reconciliation							268,535.34	163.98
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	186,038.09	0.00	642,982.92	0.00				
Other Sources/Uses Detail					80,143.98	0.00		
Fund Reconciliation							9,855.63	370,170.47
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(1,484,577.43)	686,660.94	0.00				
Other Sources/Uses Detail					0.00	392,594.82		
Fund Reconciliation							4,078.42	1,087,371.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	224.04	0.00						
Other Sources/Uses Detail					2,000,000.00	0.00		
Fund Reconciliation							0.00	8.91
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					3,984,437.10	3,523,180.19		
Fund Reconciliation							3,984,437.10	3,523,180.19
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	2,217.32	0.00						
Other Sources/Uses Detail					270,840.00	10,506.57		
Fund Reconciliation							0.00	1.98
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	182,755.66		
Fund Reconciliation							12,094.89	12,094.89
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					7,066.19	0.00		
Fund Reconciliation							7,066.19	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,921,042.80	250,085.85		
Fund Reconciliation							503,628.91	29,229.19
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	272,340.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					770,856.66	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	32,286.78	0.00						
Other Sources/Uses Detail					80,000.00	0.00		
Fund Reconciliation							1,080,000.00	1,504.49
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,484,580.23	(1,484,580.23)	1,329,643.86	(1,329,643.86)	14,364,119.51	14,364,119.51	10,868,693.91	10,868,693.91

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								4,191
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,173,832.30	0.00	1,038,698.98	385,106.86	1,039,092.35	24,290,836.69		27,927,567.18
2000-2999	Classified Salaries	440,058.65	0.00	0.00	18,016.88	1,005,726.38	10,592,620.15		12,056,422.06
3000-3999	Employee Benefits	573,210.03	0.00	351,754.57	144,335.07	907,284.13	13,831,540.31		15,808,124.11
4000-4999	Books and Supplies	14,404.61	0.00	1,456.87	1,287.11	26,513.21	398,330.08		441,991.88
5000-5999	Services and Other Operating Expenditures	3,239,856.30	0.00	20,758.07	28,128.00	3,137.13	4,487,783.04		7,779,662.54
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	76,303.00	0.00	0.00	0.00	0.00	0.00		76,303.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,517,664.89	0.00	1,412,668.49	576,873.92	2,981,753.20	53,601,110.27	0.00	64,090,070.77
7310	Transfers of Indirect Costs	65,765.80	0.00	0.00	0.00	0.00	0.00		65,765.80
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	20,362,441.37							20,362,441.37
	Total Indirect Costs and PCR Allocations	20,428,207.17	0.00	0.00	0.00	0.00	0.00	0.00	20,428,207.17
	TOTAL COSTS	25,945,872.06	0.00	1,412,668.49	576,873.92	2,981,753.20	53,601,110.27	0.00	84,518,277.94
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	35,392.20	0.00	15,888.50	0.00	133,353.84	349,615.81		534,250.35
2000-2999	Classified Salaries	1,115.40	0.00	0.00	0.00	127,646.57	284,008.34		412,770.31
3000-3999	Employee Benefits	7,135.64	0.00	3,153.93	0.00	82,896.44	149,521.13		242,707.14
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	25,246.89	24,609.38		49,856.27
5000-5999	Services and Other Operating Expenditures	1,340,631.41	0.00	12,174.09	0.00	973.64	369,307.99		1,723,087.13
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	1,384,274.65	0.00	31,216.52	0.00	370,117.38	1,177,062.65	0.00	2,967,671.20
7310	Transfers of Indirect Costs	5,157.14	0.00	0.00	0.00	0.00	0.00		5,157.14
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	5,157.14	0.00	0.00	0.00	0.00	0.00	0.00	5,157.14
	TOTAL BEFORE OBJECT 8980	1,389,431.79	0.00	31,216.52	0.00	370,117.38	1,177,062.65	0.00	2,967,828.34
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								2,967,828.34

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	1,138,440.10	0.00	1,022,810.48	385,106.86	905,738.51	23,941,220.88		27,393,316.83
2000-2999	Classified Salaries	438,943.25	0.00	0.00	18,016.88	878,079.81	10,308,611.81		11,643,651.75
3000-3999	Employee Benefits	566,074.39	0.00	348,600.64	144,335.07	824,387.69	13,682,019.18		15,565,416.97
4000-4999	Books and Supplies	14,404.61	0.00	1,456.87	1,287.11	1,266.32	373,720.70		392,135.61
5000-5999	Services and Other Operating Expenditures	1,899,224.89	0.00	8,583.98	28,128.00	2,163.49	4,118,475.05		6,056,575.41
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	76,303.00	0.00	0.00	0.00	0.00	0.00		76,303.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,133,390.24	0.00	1,381,451.97	576,873.92	2,611,635.82	52,424,047.62	0.00	61,127,399.57
7310	Transfers of Indirect Costs	60,608.66	0.00	0.00	0.00	0.00	0.00		60,608.66
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	20,362,441.37							20,362,441.37
	Total Indirect Costs and PCR Allocations	20,423,050.03	0.00	0.00	0.00	0.00	0.00	0.00	20,423,050.03
	TOTAL BEFORE OBJECT 8980	24,556,440.27	0.00	1,381,451.97	576,873.92	2,611,635.82	52,424,047.62	0.00	81,550,449.60
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								81,550,449.60
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	22,845.79	0.00	75,959.69	8,404.78	18,604.86	526,691.50		652,506.62
2000-2999	Classified Salaries	6,837.88	0.00	0.00	290.37	12,584.60	206,771.85		226,484.70
3000-3999	Employee Benefits	3,322.71	0.00	14,090.14	948.23	4,758.79	118,752.42		141,872.29
4000-4999	Books and Supplies	664.11	0.00	586.68	0.00	603.57	32,290.83		34,145.19
5000-5999	Services and Other Operating Expenditures	166.95	0.00	0.00	0.00	0.00	15,600.00		15,766.95
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	33,837.44	0.00	90,636.51	9,643.38	36,551.82	900,106.60	0.00	1,070,775.75
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	33,837.44	0.00	90,636.51	9,643.38	36,551.82	900,106.60	0.00	1,070,775.75
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
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)								33,867,500.47
	TOTAL COSTS								34,938,276.22

* 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	81,403,063.56	39,008,516.34
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)	81,403,063.56	39,008,516.34
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet	4,111.00	
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)	4,111.00	

SELPA: Modesto City Schools (ZZ)

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.

Unaudited Actuals
Special Education Maintenance of Effort
2020-21 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: Modesto City Schools (ZZ)

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>

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

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

If (b) is greater than (a).

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

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

Unaudited Actuals
Special Education Maintenance of Effort
2020-21 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA:

Modesto City Schools (ZZ)

(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: Modesto City Schools (ZZ)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2020-21	Actual Expenditures Comparison Year FY 2019-20	Difference (A - B)
A. 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	84,518,277.94		
b. Less: Expenditures paid from federal sources	2,967,828.34		
c. Expenditures paid from state and local sources	81,550,449.60	81,403,063.56	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		81,403,063.56	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	81,550,449.60	81,403,063.56	147,386.04

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

	Actual FY 2020-21	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	84,518,277.94		
b. Less: Expenditures paid from federal sources	2,967,828.34		
c. Expenditures paid from state and local sources	81,550,449.60	81,403,063.56	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation			

Unaudited Actuals
Special Education Maintenance of Effort
2020-21 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA:	Modesto City Schools (ZZ)			
	calculation		81,403,063.56	
	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	81,550,449.60	81,403,063.56	
d.	Special education unduplicated pupil count	4,191	4,111	
e.	Per capita state and local expenditures (A2c/A2d)	19,458.47	19,801.28	(342.81)

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: Modesto City Schools (ZZ)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2020-21	Comparison Year FY 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	34,938,276.22	39,008,516.34	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		39,008,516.34	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	34,938,276.22	39,008,516.34	(4,070,240.12)

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

	Actual FY 2020-21	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	34,938,276.22	39,008,516.34	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		39,008,516.34	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	34,938,276.22	39,008,516.34	
b. Special education unduplicated pupil count	4,191	4,111	
c. Per capita local expenditures (B2a/B2b)	8,336.50	9,488.81	(1,152.31)

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

SELPA: Modesto City Schools (ZZ)

Michelle Price
Contact Name

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Title

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Email Address

SELPA: Modesto City Schools (ZZ)

Object Code	Description	Modesto City High (ZZ00)	Modesto City Elementary (ZZ01)	Modesto City Schools (ZZ99)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources						
1000-1999	Certificated Salaries			27,927,567.18		27,927,567.18
2000-2999	Classified Salaries			12,056,422.06		12,056,422.06
3000-3999	Employee Benefits			15,808,124.11		15,808,124.11
4000-4999	Books and Supplies			441,991.88		441,991.88
5000-5999	Services and Other Operating Expenditures			7,779,662.54		7,779,662.54
6000-6999	Capital Outlay			0.00		0.00
7130	State Special Schools			76,303.00		76,303.00
7430-7439	Debt Service			0.00		0.00
	Total Direct Costs	0.00	0.00	64,090,070.77	0.00	64,090,070.77
7310	Transfers of Indirect Costs			65,765.80		65,765.80
7350	Transfers of Indirect Costs - Interfund			0.00		0.00
PCRA	Program Cost Report Allocations			20,362,441.37		20,362,441.37
	Total Indirect Costs and PCR Allocations	0.00	0.00	20,428,207.17	0.00	20,428,207.17
	TOTAL COSTS	0.00	0.00	84,518,277.94	0.00	84,518,277.94
EXPENDITURES - Paid from State and Local Sources						
1000-1999	Certificated Salaries			27,393,316.83		27,393,316.83
2000-2999	Classified Salaries			11,643,651.75		11,643,651.75
3000-3999	Employee Benefits			15,565,416.97		15,565,416.97
4000-4999	Books and Supplies			392,135.61		392,135.61
5000-5999	Services and Other Operating Expenditures			6,056,575.41		6,056,575.41
6000-6999	Capital Outlay			0.00		0.00
7130	State Special Schools			76,303.00		76,303.00
7430-7439	Debt Service			0.00		0.00
	Total Direct Costs	0.00	0.00	61,127,399.57	0.00	61,127,399.57
7310	Transfers of Indirect Costs			60,608.66		60,608.66
7350	Transfers of Indirect Costs - Interfund			0.00		0.00
PCRA	Program Cost Report Allocations			20,362,441.37		20,362,441.37
	Total Indirect Costs and PCR Allocations	0.00	0.00	20,423,050.03	0.00	20,423,050.03
	TOTAL BEFORE OBJECT 8980	0.00	0.00	81,550,449.60	0.00	81,550,449.60
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00		0.00
	TOTAL COSTS	0.00	0.00	81,550,449.60	0.00	81,550,449.60

SELPA: Modesto City Schools (ZZ)

Object Code	Description	Modesto City High (ZZ00)	Modesto City Elementary (ZZ01)	Modesto City Schools (ZZ99)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources						
1000-1999	Certificated Salaries			652,506.62		652,506.62
2000-2999	Classified Salaries			226,484.70		226,484.70
3000-3999	Employee Benefits			141,872.29		141,872.29
4000-4999	Books and Supplies			34,145.19		34,145.19
5000-5999	Services and Other Operating Expenditures			15,766.95		15,766.95
6000-6999	Capital Outlay			0.00		0.00
7130	State Special Schools			0.00		0.00
7430-7439	Debt Service			0.00		0.00
	Total Direct Costs	0.00	0.00	1,070,775.75	0.00	1,070,775.75
7310	Transfers of Indirect Costs			0.00		0.00
7350	Transfers of Indirect Costs - Interfund			0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	1,070,775.75	0.00	1,070,775.75
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)			0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources			33,867,500.47		33,867,500.47
	TOTAL COSTS	0.00	0.00	34,938,276.22	0.00	34,938,276.22
UNDUPLICATED PUPIL COUNT		0	0	4,191		4,191

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



Modesto City Elementary (71167) - 20/21 Unaudited Actuals		8/26/2021			
		2020-21	2021-22	2022-23	2023-24
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation		0.00%	5.07%	2.48%	3.11%
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%
LCFF Entitlement					
Base Grant		\$110,332,277	\$115,931,752	\$113,653,756	\$117,190,772
Grade Span Adjustment		4,881,125	5,130,972	5,113,913	5,267,983
Supplemental Grant		20,194,605	21,176,292	20,765,339	21,410,689
Concentration Grant		18,802,827	25,543,024	25,027,912	25,805,733
Add-ons: Targeted Instructional Improvement Block Grant		1,084,014	1,084,014	1,084,014	1,084,014
Add-ons: Home-to-School Transportation		474,814	474,814	474,814	474,814
Add-ons: Small School District Bus Replacement Program		-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid		\$155,769,662	\$169,340,868	\$166,119,748	\$171,234,005
Miscellaneous Adjustments		-	-	-	-
Economic Recovery Target		-	-	-	-
Additional State Aid		-	-	-	-
Total LCFF Entitlement		155,769,662	169,340,868	166,119,748	171,234,005
LCFF Entitlement Per ADA		\$ 11,043	\$ 12,005	\$ 12,306	\$ 12,685
Components of LCFF By Object Code					
State Aid (Object Code 8011)		\$ 85,477,242	\$ 99,048,448	\$ 98,027,159	\$ 103,141,416
EPA (for LCFF Calculation purposes)		\$ 50,041,882	\$ 50,041,882	\$ 47,888,415	\$ 47,888,415
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)		\$ 21,346,058	\$ 21,346,058	\$ 21,346,058	\$ 21,346,058
In-Lieu of Property Taxes (Object Code 8096)		(1,095,520)	(1,095,520)	(1,141,884)	(1,141,884)
<i>Property Taxes net of In-Lieu</i>		<i>\$ 20,250,538</i>	<i>\$ 20,250,538</i>	<i>\$ 20,204,174</i>	<i>\$ 20,204,174</i>
TOTAL FUNDING		155,769,662	169,340,868	166,119,748	171,234,005
Basic Aid Status		<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Excess Taxes		\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding		\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement		155,769,662	169,340,868	166,119,748	171,234,005

Summary Tab

Modesto City Elementary (71167) - 20/21 Unaudited Actuals	8/26/2021			
	2020-21	2021-22	2022-23	2023-24
SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual	70.06785065%	70.06785065%	70.06785065%	70.06785065%
% of Adjusted Revenue Limit - P-2	70.06785065%	70.06785065%	70.06785065%	70.06785065%
EPA (for LCFF Calculation purposes)	\$ 50,041,882	\$ 50,041,882	\$ 47,888,415	\$ 47,888,415
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 50,041,882	\$ 50,041,882	\$ 47,888,415	\$ 47,888,415
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ 36,772.00	\$ -	\$ -	\$ -
Accrual (from Data Entry tab)	-	-	-	-

LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES				
Base Grant (<i>Excludes add-ons for TIIG and Transportation</i>)	\$ 115,213,402	\$ 121,062,724	\$ 118,767,669	\$ 122,458,755
Supplemental and Concentration Grant funding in the LCAP year	\$ 38,997,432	\$ 46,719,316	\$ 45,793,251	\$ 47,216,422
Percentage to Increase or Improve Services	33.85%	38.59%	38.56%	38.56%

SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment	14,205	13,941	13,941	13,941
COE Enrollment	60	60	60	60
Total Enrollment	14,265	14,001	14,001	14,001
Unduplicated Pupil Count	12,416	12,185	12,185	12,185
COE Unduplicated Pupil Count	55	55	55	55
Total Unduplicated Pupil Count	12,471	12,240	12,240	12,240
Rolling %, Supplemental Grant	87.6400%	87.4600%	87.4200%	87.4200%
Rolling %, Concentration Grant	87.6400%	87.4600%	87.4200%	87.4200%

Modesto City High (71175) - 20/21 Unaudited Actuals		8/26/2021			
		2020-21	2021-22	2022-23	2023-24
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation		0.00%	5.07%	2.48%	3.11%
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%
LCFF Entitlement					
Base Grant		\$135,897,316	\$146,656,838	\$150,292,587	\$154,960,709
Grade Span Adjustment		3,539,827	3,815,292	3,905,064	4,024,759
Supplemental Grant		18,701,310	20,181,322	20,415,769	21,049,676
Concentration Grant		8,408,060	11,795,510	11,225,589	11,574,142
Add-ons: Targeted Instructional Improvement Block Grant		717,582	717,582	717,582	717,582
Add-ons: Home-to-School Transportation		458,416	458,416	458,416	458,416
Add-ons: Small School District Bus Replacement Program		-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid		\$167,722,511	\$183,624,960	\$187,015,007	\$192,785,284
Miscellaneous Adjustments		-	-	-	-
Economic Recovery Target		-	-	-	-
Additional State Aid		-	-	-	-
Total LCFF Entitlement		167,722,511	183,624,960	187,015,007	192,785,284
LCFF Entitlement Per ADA		\$ 11,514	\$ 12,273	\$ 12,499	\$ 12,885
Components of LCFF By Object Code					
State Aid (Object Code 8011)		\$ 79,038,915	\$ 92,538,226	\$ 95,928,273	\$ 101,698,550
EPA (for LCFF Calculation purposes)		\$ 45,408,084	\$ 47,721,472	\$ 47,721,472	\$ 47,721,472
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)		\$ 46,972,980	\$ 46,972,980	\$ 46,972,980	\$ 46,972,980
In-Lieu of Property Taxes (Object Code 8096)		(3,697,468)	(3,607,718)	(3,607,718)	(3,607,718)
<i>Property Taxes net of In-Lieu</i>		\$ 43,275,512	\$ 43,365,262	\$ 43,365,262	\$ 43,365,262
TOTAL FUNDING		167,722,511	183,624,960	187,015,007	192,785,284
Basic Aid Status		<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Excess Taxes		\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding		\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement		167,722,511	183,624,960	187,015,007	192,785,284

Summary Tab

Modesto City High (71175) - 20/21 Unaudited Actuals	8/26/2021			
	2020-21	2021-22	2022-23	2023-24
SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual	70.06785065%	70.06785065%	70.06785065%	70.06785065%
% of Adjusted Revenue Limit - P-2	70.06785065%	70.06785065%	70.06785065%	70.06785065%
EPA (for LCFF Calculation purposes)	\$ 45,408,084	\$ 47,721,472	\$ 47,721,472	\$ 47,721,472
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 45,408,084	\$ 47,721,472	\$ 47,721,472	\$ 47,721,472
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ 44,253.00	\$ (355,211.92)	\$ -	\$ -
Accrual (from Data Entry tab)	-	-	-	-

LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES				
Base Grant (<i>Excludes add-ons for TIIG and Transportation</i>)	\$ 139,437,143	\$ 150,472,130	\$ 154,197,651	\$ 158,985,468
Supplemental and Concentration Grant funding in the LCAP year	\$ 27,109,370	\$ 31,976,832	\$ 31,641,358	\$ 32,623,818
Percentage to Increase or Improve Services	19.44%	21.25%	20.52%	20.52%

SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment	15,386	15,382	15,382	15,382
COE Enrollment	278	278	278	278
Total Enrollment	15,664	15,660	15,660	15,660
Unduplicated Pupil Count	10,130	10,127	10,127	10,127
COE Unduplicated Pupil Count	239	239	239	239
Total Unduplicated Pupil Count	10,369	10,366	10,366	10,366
Rolling %, Supplemental Grant	67.0600%	67.0600%	66.2000%	66.2000%
Rolling %, Concentration Grant	67.0600%	67.0600%	66.2000%	66.2000%