






2020-2021
UNAUDITED
ACTUALS

September 8, 2021

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BERKELEY UNIFIED SCHOOL DISTRICT

2020-21 Unaudited Actuals As of June 30, 2021

The 2020-21 Unaudited Actuals report reflects the District's financial activity that occurred during the year, as well as the District's financial position as of June 30, 2021. In addition, the Unaudited Actuals contain supplemental information concerning the District's activity in detail. Education Code requires districts to close their books and adopt the report of financial activities and position by September 15th of each year for the preceding fiscal year. This information is submitted to the Alameda County Office of Education, and the California Department of Education for review.

The District's Unaudited Actuals demonstrates the District is fiscally solvent and has met the 3% reserve required by the State of California. The State of California requires that all Districts reserve 3% of their total expenditures (including transfers out) for economic uncertainties. The District's 3% State reserve requirement of \$5.3million is maintained in the Special Reserve Fund (Fund 17) and the parcel tax funds (Fund 02 and Fund 04).

The District ended the year with an undesignated fund balance in the Unrestricted General Fund in the amount of \$4 million which is \$.8 million more than projected, and includes a one-time transfer from the Special Reserve Fund for Post-Employment Benefits, Fund 20. The budgeted transfer from Fund 20 to the Unrestricted General Fund was projected at \$3.2 million. The actual transfer was \$1.2 million less than projected due to unspent balances in operations, program and site discretionary budgets, and employee benefits which is detailed in the Variance Report included in this summary.

Covid-19 Funding

The federal and State Governments have passed several Acts and Assembly Bills in response to the COVID-19 pandemic which include the CARES Act signed into Law March 2020, the Covid Relief Package signed into Law December 2020, the American Rescue Plan signed into Law March 2021.

To assist local educational agencies (LEAs) with reopening schools in the 2020-21 school year and to implement a learning recovery program, the state legislature approved Assembly Bill 86 that provides funding to support these activities – In-Person Instruction Grant and Expanded Learning Opportunities Grant, as amended by Assembly Bill 130.

When the District closed its books, the projection of total COVID -19 funding allocated to the District was \$23.9 million. The District received \$7.1 million and spent \$5.5 million of these funds during 2020-21, and \$2 million in the prior year and has planned expenditures for the remaining \$16.4 million.

These expenditures are recorded in the District's restricted funds, and planned and actual expenditures are in alignment with allowable uses, which include providing in -

person instruction, COVID-19 testing personal protective equipment, ventilation and other upgrades for health and safety, salaries for certificated and classified employees providing in-person instruction or services, accelerating progress to close learning gaps and integrated pupil supports, including mental health services, access to school meal programs and providing students access to technology, high-speed internet and other academic supports. The District has until 2024 for certain COVID-19 funds.

2020-21 Financial Highlights

Total Unrestricted General Fund Revenue was projected at \$97.1 million. When the District closed its books the actual Unrestricted General Fund Revenue was \$96.3 million which is \$.8 less than projected mainly due to local revenue realized being \$1 million less than projected, mainly due to carryover of unspent local grants and unrealized revenue for graduation and testing at the high school, actual interest earned was less than projected, and projected field trip revenues were not received.

Unrestricted General Fund expenditures were \$1.2 million less than budgeted, mainly due to unspent balances in discretionary budgets across all programs and sites, carryover in Gardening program and unspent balances for legal and professional services. As a result of actual expenses in restricted programs and other funds being less than budget, the indirect cost in the Unrestricted General Fund was \$.4 million less than budgeted.

Contributions to Special Education were \$0.4 million less than projected partly due to carryover for Early Intervention, and \$0.4 million less than projected for prior year mental health costs. The contribution from BSEP for classroom teachers was \$.3 million more than projected after recalculating the transfer formula based on actual teacher cost during 2020-21.

LCAP

Supplemental Grant Funding supports targeted students as identified in the District's Local Control Accountability Plan. (LCAP). Board policy. Unspent balances in the LCAP program total \$1.3 million and the year over year balances are included in the following table.

| LCAP - 2010-21 Unaudited Actuals | | | | | | | | |
|----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | Total |
| LCAP per Calculator | 2,381,371 | 4,249,521 | 5,038,890 | 5,271,850 | 5,504,611 | 5,414,629 | 5,066,686 | 32,927,558 |
| Spent/ Budgeted | 2,126,754 | 3,841,536 | 4,537,287 | 5,075,506 | 5,228,015 | 5,188,864 | 4,903,837 | 30,901,799 |
| Balance Resource 0500 | 254,617 | 407,985 | 501,603 | 196,344 | 276,596 | 225,765 | 162,849 | 2,025,759 |
| Carryover | | | | | | | | |
| Spent | | 35,139 | - | | 225,321 | 228,444 | 260,852 | 749,756 |
| Balance 0505 | | (35,139) | - | - | (225,321) | (228,444) | (260,852) | (749,756) |
| Unspent balance | 254,617 | 372,846 | 501,603 | 196,344 | 51,275 | (2,679) | (98,003) | 1,276,003 |

Board Policy 0460 unspent funds should be placed in a reserve fund until the reserve fund is equal to \$1,000,000, after which point any unspent LCFF funding that was designated to fund specific actions or services that are listed as increasing or improving services for unduplicated students shall be spent on one-time actions or services that are listed as increasing or improving services for unduplicated students in one or more future year LCAPs. These funds shall not be used to satisfy the requirement that the LCAP increase or improve services for unduplicated pupils by the Minimum Proportionality Percentage (MPP), but may be used to increase or improve services for unduplicated pupils beyond the MPP". Accordingly, \$1 million of the ending fund balance has been assigned as LCAP Reserves Board Policy, and \$.3 million is to be setup as LCAP carryover.

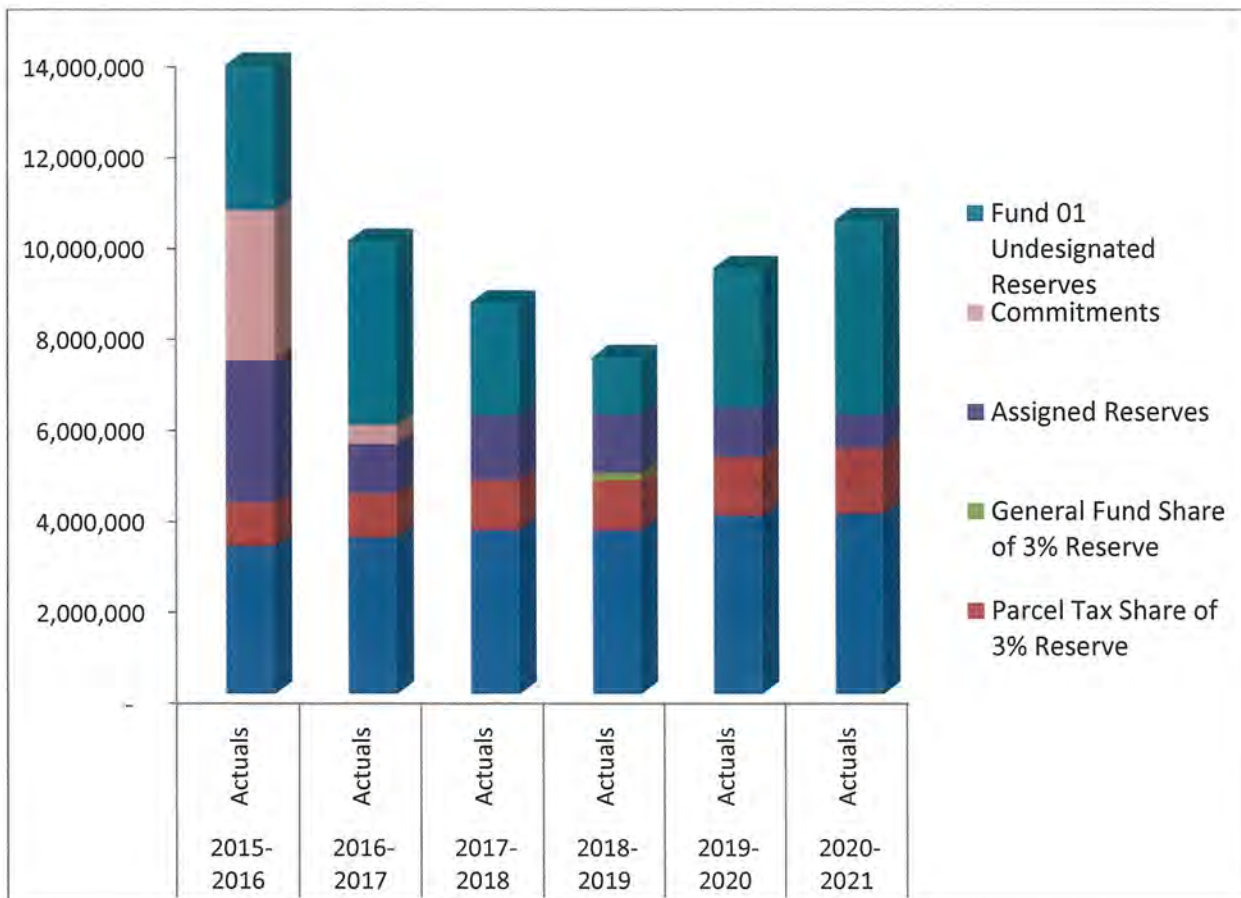
Reserve for Economic Uncertainty – Committed Reserve

The District's Board Policy 3101 states that the Board shall annually commit an additional reserve for economic uncertainty of 1 percent of the District's combined general fund expenditures separate and above the State required reserve of 3 percent and the fund containing any parcel tax share of the 3 percent reserve for economic uncertainty.

The additional 1 percent reserve for economic uncertainty, which shall be referred to as the "committed reserve," shall be committed within the Unrestricted General Fund. The District's budget shall include a specific line item that states the amount of the committed reserve. In any year in which the (i) the committed reserve is less than 1 percent of the District's combined general fund expenditures, (ii) the adopted budget received a positive certification, and (iii) the unaudited actuals show that there are unassigned funds (excluding funds in the 3% reserve for economic uncertainty and any funds in the committed reserve) above 2% of combined general fund expenditures, then the Board shall increase the committed reserve by one-half of any increase in Fund 01 (General Fund) from the estimated actuals to the unaudited actuals, or less if a smaller amount is needed to raise the committed reserve to 1 percent of the District's combined general fund expenditures.

The Combined General Fund Expenditures is \$175.6 million and two percent is \$3.5 million. Unassigned funds in the Unrestricted General Fund is \$4.2 million. However, this balance includes a transfer of \$2 million from Fund 20, Reserves for Economic Uncertainty, and without this transfer the Unassigned fund balance in the Unrestricted General Fund would be \$2.2 million, which is less than the required \$3.5 million. As a result, the District is not funding the committed reserve for 2020-21.

Ending Fund Balance



The table reflects an increase in our ending fund balance over prior year. As the District continues to face increasing costs for pensions, Special Education, and other programs, coupled with the slow-down of increases to LCFF funding, it is essential that we continue to be fiscally prudent and take measures to ensure we have a balanced budget. Ending fund balances in 2019-20 and 2020-21 are benefiting from one-time transfers from Fund 20 for \$3.2 million and \$2 million respectively.

COMBINED GENERAL FUND

REVENUES

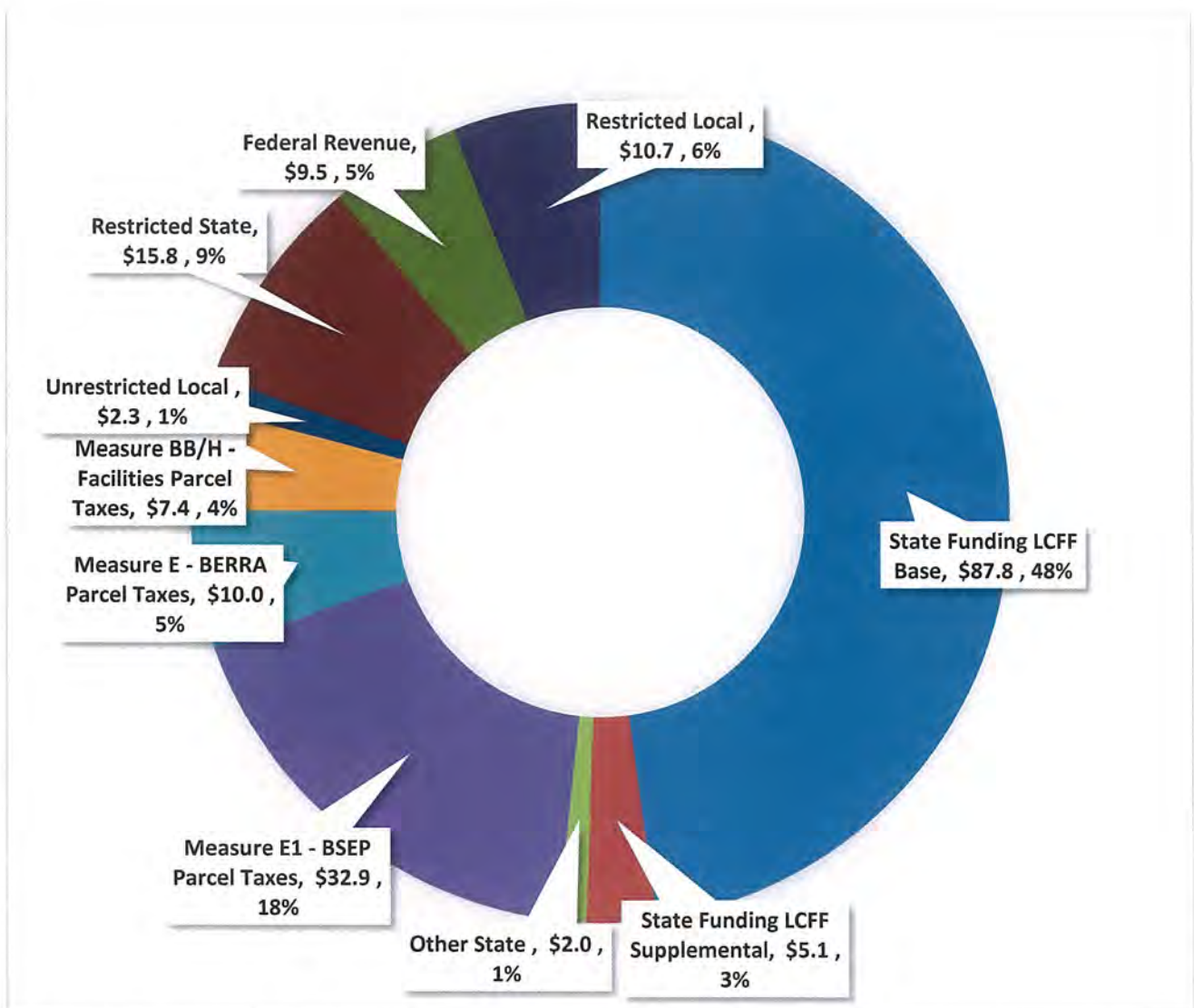
When closing the books for 2020-21, revenues in the combined General total \$183.5 million. State funding based on the LCFF is projected at \$92.9 million which is 50.6% of all 2020-21 combined General Fund dollars.

Restricted Federal, State and Local revenues total \$36 million or 19.6% of the total. Restricted Federal and State Revenues and includes \$7.1 million in one-time COVID funding which will be used to mitigate the impact of the pandemic and address specific needs which include equipment and material necessary to provide students with opportunities for distance learning, in- person instruction, person protective equipment and accelerating progress to close learning gaps.

Revenue from local parcel tax now include \$10 million in funding for the Berkeley Public Schools Educator Recruitment and Retention Act of 2020 (BERRA), used to recruit and retain qualified teachers and staff for the District, and to improve Berkeley public school educator salaries and to address hard-to-staff positions.

Parcel tax revenues total \$50.3 million or 27.4% of total revenue, and include Measure E or BSEP in the amount of \$32.9.0 million (17.9%) and Measure BB and H for Maintenance) in the amount of \$7.4 million (4%).

Other state revenue and unrestricted local revenue total \$4.3 million and include unrestricted lottery funds, interest, grant funds for the Gardening and Cooking program, mandated block grant funding and community redevelopment funds.



State Funding LCFF

Local Control Funding Formula (LCFF) provides state funding for the District based on a per pupil base grant allocation for each grade span and supplemental grant funding based on the number of English Language Learners, pupils eligible for free and reduced-price meals and Foster Youth pupils they serve. These are our most vulnerable students, and the LCFF was implemented to prioritize funding based on the unduplicated count of these students.

The base grant funding received for 2020-21 for the District is \$87.8 million and includes \$2.0 million in Class Size Reduction funding and \$.8 million for Career Technical Education, add-on programs for State Transportation and Targeted Instructional Improvement Grant (TIIG) funding in the amount of \$4.3 million and \$1 million for State Transportation

The District also received supplemental grant funds based on the percentage pupils eligible for free and reduced-price meals, English Language Learner students and Foster Youth in the amount of \$5.1 million.

The total LCFF funding, base and supplemental is \$92.9 million which is \$9,856 per ADA,

The District's enrollment and attendance trend since 2016-17 is summarized below.

| Enrollment and Attendance at Budget Adoption | | | | | | | | |
|---|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|
| | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Actual | 2020-21 Budgeted | 2021-22 Projected | 2022-23 Projected | 2023-24 Projected |
| Enrollment | 9,655 | 9,809 | 9,811 | 9,844 | 9,409 | 9,432 | 9,432 | 9,432 |
| Change from Prior Year Enrollment | (152) | 154 | 2 | 33 | (435) | 23 | 0 | 0 |
| ADA - Actual/ Funded | 9,199 | 9,365 | 9,398 | 9,426 | 9,426 | 9,426 | 9,031 | 9,031 |
| Change from Prior Period ADA | (121) | 166 | 33 | 28 | 0 | 0 | (395) | 0 |
| ADA - Actual/Projected | 9,199 | 9,365 | 9,398 | 9,426 | 8,766 | 9,031 | 9,031 | 9,031 |
| Enrollment to ADA % P-2 | 95.3% | 95.5% | 95.8% | 95.8% | 93.2% | 99.9% | 95.7% | 95.7% |

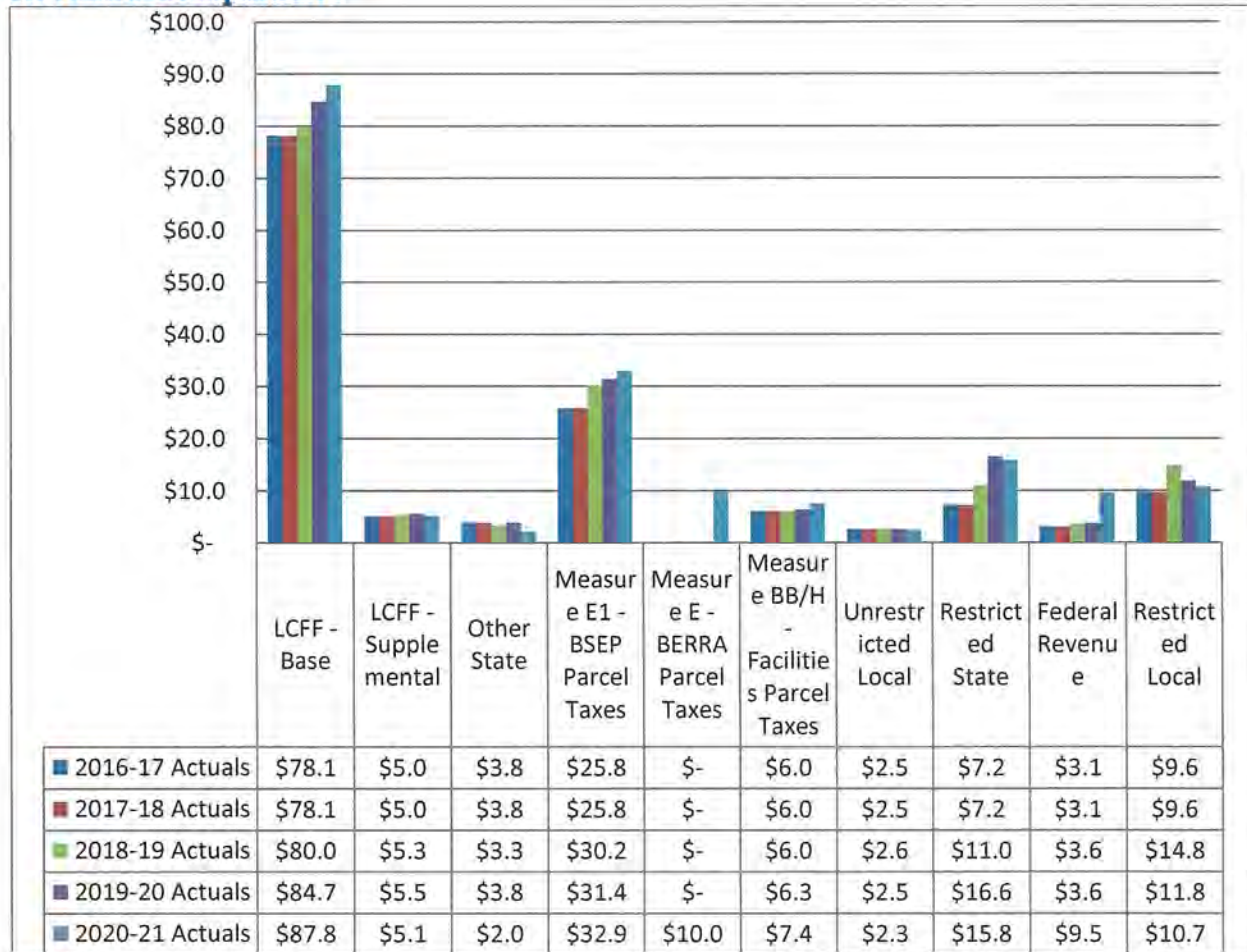
Actual ADA
%

[S1]

The impact of the pandemic can be seen in the significant decline in student enrollment and average daily attendance (ADA) in 2020-21. In 2020-21 the decline in enrollment is 435 students and the decline in ADA is 660. However, due to a hold harmless clause in the 2020-21 Enacted State Budget, the district is funded at prior ADA levels of 9,426. Because Districts are funded at the higher of the current or prior year, we will be able to take advantage of the prior year ADA, and will be funded at 9,426 ADA in 2021-22. However, the ADA cliff is looming in 2022-23 and District will be funded on the projected ADA for 2022-23. This is a reduction of 395 students, and as students return, LEAs should continue the conversation around "right-sizing" their budgets and staffing especially if the student population does not recover with the return of in-person instruction.

The District is closely monitoring enrollment and attendance data, and will revising revenue and expenditure projections accordingly.

Revenue Comparative



State Revenue LCFF Revenue

The District's LCFF funding for 2020-21 is \$92.9 million, of which \$87.8 is base funding and \$5.1 million is supplemental funding. Supplemental funding is the allocation that increases or improves services as part of the District's Local Control Accountability Plan (LCAP) for English Learners, pupils eligible for free-and-reduced-price meals, and Foster Youth pupils. The District received \$38.9 million as State Aid funding, \$1.9 million from the Education Protection Account or Proposition 55 funding, and \$52.1 million as local property taxes after transfer of in-lieu property taxes.

State Program Revenues

Other State Program Revenue

A substantial portion of Other State revenue is now rolled into the LCFF revenue. Other State program funding for both restricted and unrestricted program is \$17.8 million. \$2.0 million of the funding received from the State is accounted for separately as unrestricted and \$15.8 million is still restricted.

Unrestricted State funds include \$1.5 million in lottery funds, and \$.4 million for the Mandated Cost Block Grant. Restricted State revenue include resources for the response to COVID: \$.8 million for Learning Loss Mitigation, \$.5 million for In-Person

Instruction, \$3.3 million for Expanded Learning Opportunities and \$.3 million for Expanded Learning Opportunities for Para-Professionals. Other restricted revenue includes \$.6 million in restricted lottery, \$1.7 million in After-School Education and Safety, \$.6 million in Special Education/Mental Health apportionment, \$.2 million for California Partnership Academies, \$.2 million for the CTE Incentive Grant Program, \$.5 million for the Strong Workforce Program and \$6.4 million for a STRS on-behalf entry required by the California Department of Education. The STRS on-behalf revenue is offset by expenditures, so there is no net impact on the ending fund balance.

Local Parcel Taxes

Local parcel taxes represent 27.4% of combined General Fund Revenues. Parcel tax revenues from BSEP, Measure E1 total \$32.9 million. Measure E1 was passed by the voters in 2016 and became effective in FY 2017-18. The increase in revenue is due to a Cost-of-Living-adjustment (COLA) of 2.5%. Of the BSEP revenue, 66% is designated for *High Quality Instruction*; 27% is designated for *Essentials for Excellence* and 7% is designated for *Effective Student Support*.

Parcel taxes from Measure H total \$7.4 million and increased over prior year due to the passage of a new Measure in 2020, which became effective in FY 2020-21. These funds are for school building maintenance and security.

Tax revenues from BERRA total \$10.0 million. 5% of BERRA revenue is designated for Educator Recruitment, Retention and Development Programs, 95% is designated for Educator Compensation.

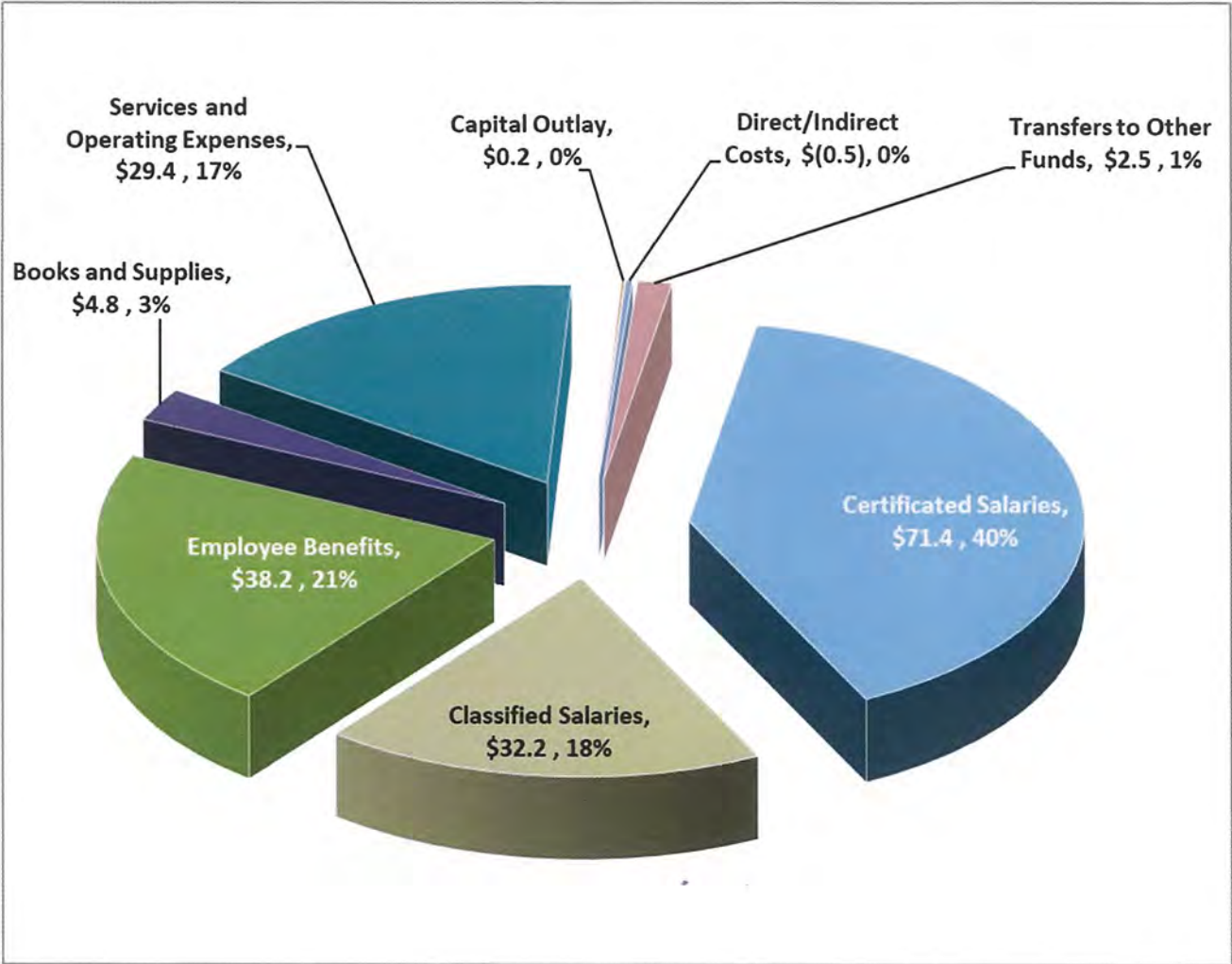
Other Local Revenue

Other combined local revenues for 2020-21 total \$13.0 million. Unrestricted local revenues total \$2.3 million and include \$.1 million in leases and rental revenue, \$.7 million from other agency services, \$.7 million in local funding for the Garden Program, \$.2 million in interest, and \$.2 in other local revenue.

Restricted local revenues total \$10.8 million and include a \$5.3 apportionment from SELPA, \$.9 million in fees and donations for the after-school program, \$1.1 million in PTA donations, \$2.1 million in pass-through revenue for COBRA benefits, \$.3 million for the Cooking and Gardening Program, and \$1.1 million in other restricted donations.

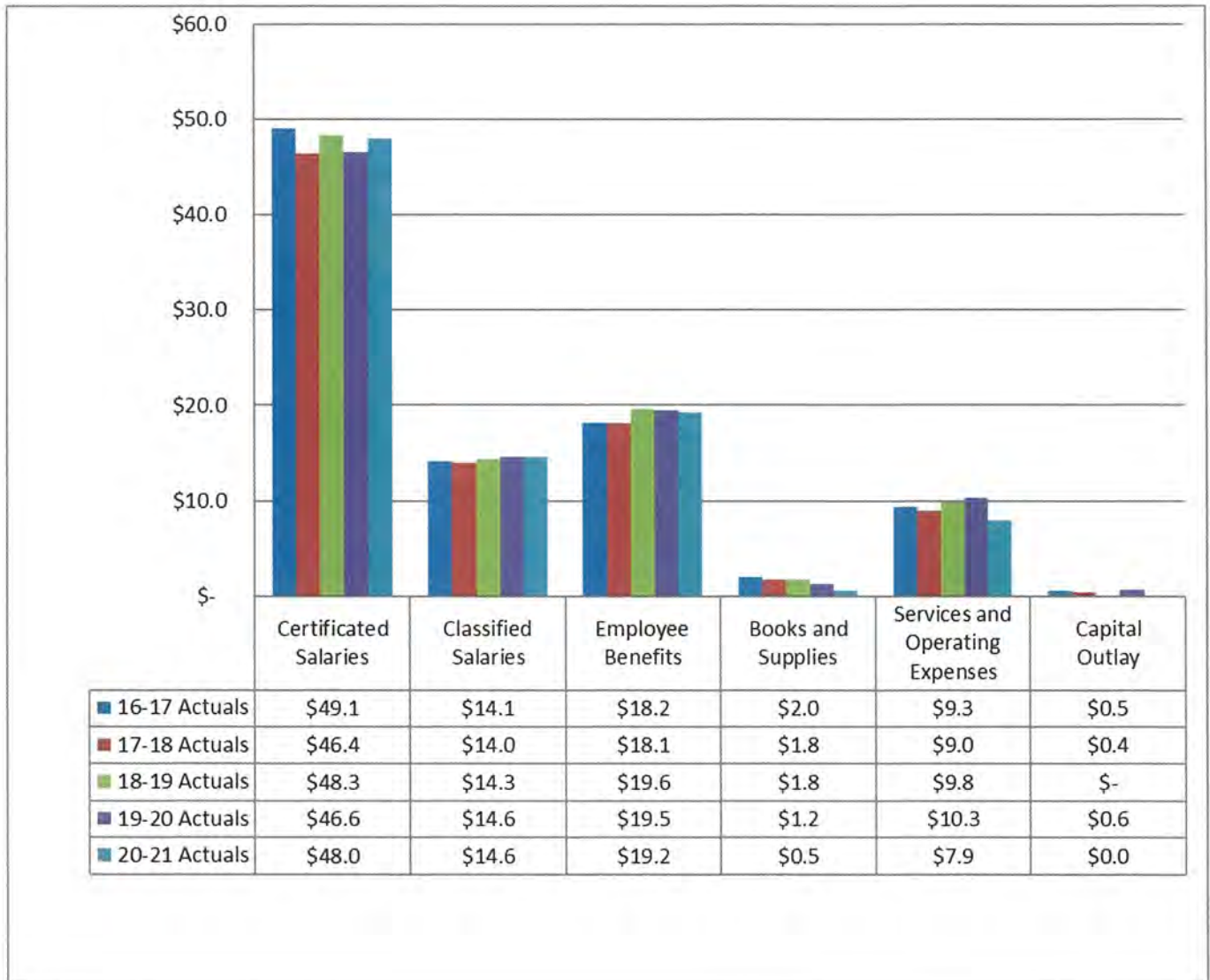
COMBINED GENERAL FUND EXPENDITURES

The Combined General Fund includes revenue and expenditures for unrestricted State and local funds as well as restricted State, Federal and local funds. Combined General Fund expenditures for 2020-21 totaled \$178.2 million, and include indirect costs and transfers to other funds.



Salaries and benefits total \$141.8 million and were 80.0% of total expenditures.

UNRESTRICTED GENERAL FUND EXPENDITURES



The chart above shows the year over year changes in all expenditures in the Unrestricted General Fund.

Salaries and Benefits

Salaries and benefits totaled \$ 81.9 million and were 90.6% of all expenditures.

Unrestricted salaries increased over the prior year due to a negotiated 2.5% salary increase and additional COVID related expenditures. Benefits decreased overall primarily due to a reduction in the STRS rate. The PERS rate increased, offsetting some of the savings from the reduced STRS rate.

Books and Supplies

Expenditures for books and supplies totaled \$.5 million and decreased from FY2019 - 20 due to Coronavirus Shelter-in-Place during part of the year.

Services and Other Operating Expenses

Services and operating expenses totaled \$7.9 million a reduction of \$2.4 million from the prior year.

Transfers to Other Funds

The Unrestricted General Fund transferred \$1.5 million to other funds in 2020-21. Of this amount, \$.2 million was transferred to the Self Insurance Fund to meet required reserves for Property and Liability Insurance. \$1.3 million was transferred to the Cafeteria fund.

The transfer represents meals for the needy revenue under the Revenue Limit funding method. It was more than budgeted due to reduced revenue from sales. It was not necessary to transfer additional funds to the Special Reserve Fund (Fund 17) which represents the General Fund's share of the 3% reserve required by the state.

Other transfers under the revenue limit funding method include the proportionate share of funding for Continuation Education and Special Education based on ADA, and totaled \$574,529 and \$718,111 respectively. The District has elected to continue these transfers under LCFF. Transfer to Special Education is now reflected as a contribution. Continuation Education is an unrestricted program under LCFF, and the transfer from the General Fund is now an internal transfer within the General Fund.

The Restricted General Fund transferred \$1.0 million of revenue to Fund 20, the Special Reserve Fund for Post-Employment Benefits and \$.3 million in expenditures for retiree benefits during the year.

Indirect/Direct Costs

The indirect cost percentage is calculated each year by a formula established by the California Department of Education. The District's indirect cost rate for 2020-21 was 4.76%. Restricted programs and funds are charged indirect costs for support provided by central services. Other Funds such as the Adult Education, Cafeteria and Child Development Funds contributed \$.5 million to the Unrestricted General Fund for support services. The Restricted General Fund and Parcel Tax Funds contributed \$3.1 million in indirect costs to the Unrestricted General Fund 01 for support services.

CONTRIBUTION HISTORY

Other Financing Sources/Uses category is made up of transfers between the Unrestricted General Fund, the restricted General Fund and other District funds. It also is where revenues are contributed from and to other programs or funds.

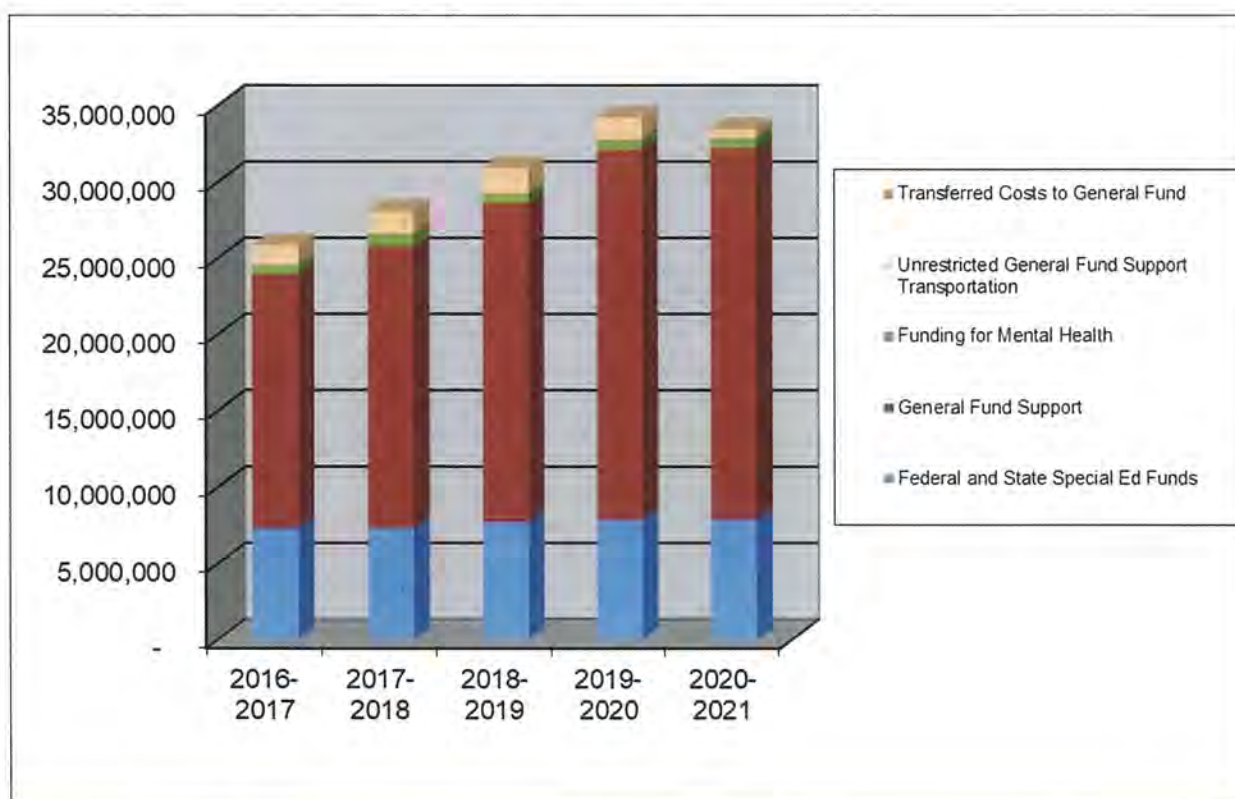
Contributions to and from the Unrestricted General Fund

The Unrestricted General Fund received a contribution of \$15.8 million from BSEP/Measure E1 parcel taxes to maintain class size reduction as stipulated in the Measure. This is a \$.3 million increase over projections based on actual teacher costs

The District contributed \$20.7 million to the Special Education program and \$3.7 million to the Mental Health program, and total contributions was less than the estimated budget by \$.9 million. The reduction was the result of less than expected costs in Professional Consulting Services and Non-Public Schools.

Transfer from the General Fund to Special Education in the amount of \$.7 million, representing their share of State funding based on ADA, is now reflected as a contribution due to new requirements under LCFF.

Contributions to Continuation Education, Home-to-School Transportation and Special Education Transportation are now internal contributions within the Unrestricted General Fund, since these programs are now unrestricted.



Special Education Contribution History

Under the State's Maintenance of Effort (MOE) requirement, the District is required to expend at least \$1 over the prior year, which the District meets as a result of increasing costs. In the years 2016-17 to 2020-21 the District expended \$25.9 million, \$28.1 million, \$30.9 million, \$34.2 million, and \$33.5 million for Special Education, respectively. Special Education Transportation is now rolled into the Unrestricted General Fund as a result of LCFF, so the contribution of \$.3 million to Special Education Transportation is an internal contribution within the General Fund, and is reflected as Unrestricted General fund support in the graph above. The

General Fund contribution to Special Education is \$24.4 million, which is decrease of \$.9 million over Estimated Actuals.

Reserve for Economic Uncertainty

The District has fully met the 3% State required reserve for economic uncertainty. The District has set aside 3% of total General Fund expenditures (including transfers out) for economic uncertainties. The total amount of the District's required reserve is \$5,344,091. As of June 30, 2021, the State required reserve is set aside in the following funds:

| | | |
|----------------------------------|----|------------------|
| Measure H (Fund 02) | \$ | 221,901 |
| BSEP/Measures A and E1 (Fund 04) | \$ | 1,215,868 |
| General Fund (Fund 01) | \$ | (59,318) |
| Special Reserve (Fund 17) | \$ | <u>3,965,640</u> |
| Total | \$ | 5,344,091 |
| Required 3% | \$ | 5,344,091 |
| Backfill with Parcel Tax | | \$0 |

FISCAL STATUS OF THE DISTRICT'S OTHER FUNDS

1. Parcel Tax Funds – Funds 02 and 04

Parcel Tax revenue is the largest percentage of the District revenue other than State funds received for the Local Control Funding Formula. These revenues are recorded in Funds 02 and Funds 04.

There are three parcel tax Measures;

- Facilities Safety and Maintenance Act of 2020, Measure H, passed by the voters in March, 2020 replacing Measure H of 2010 (Fund 02)
- Berkeley Schools Excellence Program (BSEP) Measure E1, passed by the voters in 2016 replacing Measure A in FY 2017-18 (Fund 04)
- The Berkeley Public Schools Educator Recruitment and Retention Act of 2020 (BERRA) passed by the voters in March 2020. FY 2020-21 is the first year the of this Measure

The ending fund balances for the Measures are projected to be \$1.3 million for Measure H, \$13.7 million for BSEP Measures A/E1 and \$.9 million for BERRA Measure E.

The following summarizes the fund balances and reserves for all parcel tax funds. Fund balances and reserves for BSEP Measures A and E1 are accounted for separately.

Ending Fund Balances for Special Tax Program

| | | Fund Balances and Reserves | |
|--------------|---|----------------------------|--------------|
| | | Unaudited Actuals | |
| | | FY 2020-21 | |
| Fund 2 | Facilities Safety and Maintenance Measure H | | |
| | Restricted Ending Fund Balance | \$1,171,833 | |
| | Fund 2 Reserve (3%) | \$221,901 | |
| | | | \$1,393,734 |
| Fund 4 | BSEP Measure A of 2006 | | |
| | Class Size Reduction (CSR) | \$171,144 | |
| | Other BSEP Programs | \$891,199 | |
| | BSEP Unallocated | \$37,865 | |
| | BSEP Reserve (3%) | \$3,794 | |
| | | | \$1,104,002 |
| Fund 4 | BSEP Measure E1 of 2016 | | |
| | CSR/High Quality Instruction | \$5,769,633 | |
| | Other BSEP Programs | \$5,742,491 | |
| | Other BSEP Programs Reserve (3%) | \$323,950 | |
| | BSEP Unallocated | \$151,902 | |
| | BSEP Reserve (3%) | \$613,074 | |
| | | | \$12,601,051 |
| Fund 4 | BERRA Measure E of 2020 | | |
| | Restricted Ending Fund Balance | \$685,864 | |
| | Reserve (3%) | \$275,049 | |
| | | | \$960,913 |
| Total | | | \$16,059,700 |

2. Adult Education Fund – Fund 11

The Adult Education Fund is used to account separately for Federal, State, and local revenues for Adult Education programs. The fund is also used to account for the District's Adult Education expenditures. This fund has an ending fund balance of \$1,637,869.

3. Child Development Fund – Fund 12

The Child Development Fund is used to account separately for Federal, State, and local revenues to operate Child Development programs. Funds may be used only for expenditures for the operation of Child Development programs. This fund has an ending fund balance of \$609,122.

4. Cafeteria Fund – Fund 13

The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program. The Cafeteria Fund generates part of its revenues from Federal, State, and a la carte sales. This fund has an ending fund balance of \$317,491.

5. Pupil Equipment Transportation Fund – Fund 15
The Pupil Equipment Transportation Fund is used to replace buses for the District. This Fund has an ending fund balance of \$9,939.
6. Special Reserve for Non-Capital Outlay Fund – Fund 17
The Special Reserve for Non-Capital Outlay Fund reflects an ending fund balance of \$3,965,640. The amount held in this Special Reserve fund represents the General Fund's share of the 3% State required reserve. This amount, in addition to the parcel tax's share of the reserve requirement in the amount of \$1,215,868 and \$221,901 meets the required reserve of \$5,344,091. Therefore, the District has fully met the State required reserve for economic uncertainties without reliance on parcel tax dollars for the General Fund's share.
7. Special Reserve Fund for Postemployment Benefits – Fund 20
This is a special reserve for funds the District has set aside for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for a postemployment benefit plan. After a one-time transfer of \$2.0 million to the General Fund, the ending fund balance totals \$7,712,064.
8. Bond Fund – Fund 21
The Building Fund exists primarily to account separately for proceeds from the sale of bonds. In 2020-21, expenditures for capital outlay totaled \$39,557,107 plus \$4,812,924 in other operating expenses, leaving an ending fund balance of \$113,761,150 in this fund.
9. Capital Facilities Fund - Fund 25
This fund is used primarily to account separately for moneys received from fees levied on development projects. The Board established this fund in 2017-18, to provide additional facilities to accommodate an increase in students generated by new development. Revenue totals \$1,024,141 with an ending fund balance of \$3,638,992.
10. County School Facilities Fund – Fund 35
The County School Facilities Fund is used primarily to account separately for State apportionments from the State School Facilities Program. This fund is also used to account for funds received from the State that reimburse expenditures previously made from the Building Fund. This fund has an ending fund balance of \$1,700.
11. Bond Interest and Redemption Fund – Fund 51
The Bond Interest and Redemption Fund is used for the repayment of bonds issued for an LEA. The premiums or accrued interest received from the sale of the bonds must be deposited in this fund. The principal revenues in this fund are State Subventions for Homeowners' Exemptions, Other Subventions/In-Lieu Taxes, Secured Roll Taxes, Unsecured Roll Taxes, Prior Years' Taxes and Interest. Expenditures in this fund are limited to bond interest, redemption, and related costs and are reported by the Alameda County Office of Education (ACOE) to the District.
12. Tax Override Fund – Fund 53
The Tax Override Fund is used for the repayment of voted indebtedness tax levies to be financed from the ad valorem tax levies. This fund has an ending fund balance of \$61,364.

13. Self-Insurance Fund – Fund 67

Self-Insurance Funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, and deductible property loss. The amount established for short and long-term liability to fully fund workers' compensation claims and general property liability claims based on actuarial report dated April 2018 is \$9,653,000 for worker's compensation, and \$388,000 for general property liability. The ending fund balance is a negative \$2,248,078, after accruing the full long-term liability.

VARIANCE REPORT

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
 Unaudited Actuals as of June 30, 2021

| | Estimated Actuals FY 2020-21 | Unaudited Actuals FY 2020-21 | Variances | |
|--|------------------------------------|------------------------------------|------------------|----------|
| REVENUES: | | | | |
| LCFF Revenue Base Revenue | \$ 87,832,969 | \$ 87,836,092 | \$ 3,123 | |
| LCFF Supplemental Revenue | \$ 4,991,564 | \$ 5,066,696 | \$ 75,132 | |
| Total LCFF Revenue | \$ 92,824,533 | \$ 92,902,788 | \$ 78,255 | |
| State Aid - Prior Years | - | - | 0 | |
| Other State Revenues | 1,856,834 | 1,977,443 | 120,609 | |
| Local Revenues | 2,380,262 | 1,369,410 | (1,010,852) | |
| TOTAL REVENUES: | 97,061,629 | 96,249,641 | (811,988) | A |
| Other various adjustments | | | | |
| EXPENDITURES: | | | | |
| Certificated Salaries | 47,933,385 | 48,028,631 | (95,246) | |
| Classified Salaries | 14,501,625 | 14,633,212 | (131,587) | |
| Employee Benefits | 19,831,968 | 19,225,816 | 606,152 | |
| Books and Supplies | 967,628 | 547,045 | 420,583 | |
| Services & Operating Expenses | 8,742,559 | 7,927,810 | 814,749 | |
| Capital Outlay | 82,068 | 35,755 | 46,313 | |
| Direct Support/Indirect Cost | (3,574,049) | (3,123,385) | (450,664) | |
| TOTAL EXPENDITURES | 88,485,184 | 87,274,884 | 1,210,300 | B |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 8,576,445 | 8,974,756 | 398,311 | |
| OTHER FINANCING SOURCES AND USES: | | | | |
| Inter-fund Transfers Out | | | | |
| Transfer to Child Development Fund | - | - | 0 | |
| Transfer to Self Insurance Fund | (215,132) | (203,364) | 11,768 | |
| Transfer to Cafeteria Fund | (1,430,376) | (1,305,376) | 125,000 | |
| Total Transfers Out | (1,645,508) | (1,508,740) | 136,768 | |

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
Unaudited Actuals as of June 30, 2021

| | Estimated Actuals FY 2020-21 | Unaudited Actuals FY 2020-21 | Variances | |
|--|------------------------------------|------------------------------------|-------------------|----------|
| Inter-fund Transfers In | | | | |
| Fund 20 - Post Employment Benefits | 3,200,000 | 2,000,000 | (1,200,000) | C |
| Contributions In | | | | |
| BSEP Contribution | 14,669,800 | 14,926,616 | 256,816 | |
| BSEP Direct Support | 580,000 | 576,473 | (3,527) | |
| BSEP Substitute Compensation | 260,500 | 258,870 | (1,630) | |
| Total Contributions In | 15,510,300 | 15,761,959 | 251,659 | D |
| Contributions Out | | | | |
| Special Education - (ADA) | (770,000) | (770,000) | 0 | |
| Special Education - State | (20,332,598) | (19,897,766) | 434,831 | |
| Special Education - Mental Health | (4,139,941) | (3,697,441) | 442,501 | |
| Total Contributions Out | (25,242,539) | (24,365,207) | 877,332 | E |
| Net Contributions | (9,732,239) | (8,603,248) | 1,128,991 | |
| TOTAL OTHER FINANCING SOURCES /USES | (8,177,747) | (8,111,988) | 65,759 | |
| NET INCREASE (DECREASE) IN FUND BALANCE | 398,698 | 862,768 | 464,070 | |
| BEGINNING FUND BALANCE | 4,142,823 | 4,142,823 | 0 | |
| ENDING FUND BALANCE | 4,541,521 | 5,005,591 | 464,070 | |
| Amount Committed and Assigned | 1,264,956 | 956,529 | (308,427) | |
| UNDESIGNATED FUND BALANCE | \$ 3,276,565 | \$ 4,049,062 | \$ 772,497 | |

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
 Unaudited Actuals as of June 30, 2021

| | Estimated Actuals FY 2020-21 | Unaudited Actuals FY 2020-21 | Variances |
|---|------------------------------------|------------------------------------|-----------|
| COMPONENTS OF FUND BALANCE: | | | |
| Revolving Cash | 100,000 | 100,000 | |
| Economic Uncertainties - 3% | 364,956 | (143,471) | |
| LCAP Reserves | 800,000 | 1,000,000 | |
| Undesignated Fund Balance | 3,276,565 | 4,049,062 | |
| Required Amount for Economic Uncertainties - 3% | 4,286,002 | 3,906,322 | |
| Fund 17 Reserve Balance | 3,921,046 | 3,965,640 | |
| Fund 01 Reserve Balance | 364,956 | (59,318) | |
| AMOUNT SHORT OF THE 3% RESERVE REQUIREMENT | \$ - | \$ - | |

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
Unaudited Actuals as of June 30, 2021

Explanation of Significant Changes

| | | |
|----------|--|--------------------|
| A | Net impact of lower than anticipated Local Revenue due to Cooking and Gardening, BFT payments, Testing and Scoring, unrealized field trip revenue and other Local revenues offset by more than anticipated State revenues. | \$ (811,988) |
| B | Net impact of less than expected Expenditures mainly due to Salaries, Benefits, Services, and Indirect costs: | |
| | Actuals exceeded budgets for Salaries due to First and Second Interim adjustments. | \$ (226,834) |
| | Employee Benefits budgets exceeded actuals primarily due to less than anticipated STRS and PERS costs. | \$ 606,152 |
| | District-Wide unspent balances in Contracted Services and Rentals/Leases/Repairs in Operations, Program, and Site discretionary budgets. | \$ 1,281,645 |
| | Transfer for Indirect Costs less than budget due to indirect budgeting assuming full spending of restricted funding and other funds. | \$ (450,664) |
| | | <hr/> \$ 1,210,300 |
| C | Fund 20 Contribution less than budgeted to offset unspent expenditure budgets. | \$ (1,200,000) |
| D | BSEP contribution exceeded budget due to actual staffing exceeding projections. | \$ 251,659 |
| E | Special Education contribution budget exceeded actuals due to adjustments for prior year one-time expenses, carryover for Early Intervention programs, and unfilled positions. | \$ 877,332 |

GENERAL FUND

SUMMARY

**BERKELEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUNDS 01 - 04
UNAUDITED ACTUALS FY 2020-21**

| | Fund 01 Unrestricted General Fund | Fund 01 Restricted General Fund | Fund 02 Unrestricted H Fund | Fund 02 Restricted H Fund | Fund 04 BSEP Fund | Fund 04 BERRA | Total Unrestricted | Total Restricted | Total Fund |
|--|---|---------------------------------------|-----------------------------------|---------------------------------|----------------------|-------------------|-----------------------|---------------------|--------------------|
| REVENUES: | | | | | | | | | |
| Base LCFF Funding | 87,836,102 | | | | | | 87,836,102 | 0 | 87,836,102 |
| Supplemental LCFF Funding | 5,066,686 | | | | | | 5,066,686 | 0 | 5,066,686 |
| Total LCFF Funding | 92,902,788 | | | | | | 92,902,788 | 0 | 92,902,788 |
| Special Property Tax Transfers | 0 | 718,111 | | | | | 0 | 718,111 | 718,111 |
| Funding After Transfers | 92,902,788 | 718,111 | | | | | 92,902,788 | 718,111 | 93,620,899 |
| Federal Revenues | 0 | 9,472,143 | | | | | 0 | 9,472,143 | 9,472,143 |
| Other State Revenues | 1,977,443 | 15,047,921 | | | | | 1,977,443 | 15,047,921 | 17,025,364 |
| Local Revenues | 1,369,410 | 10,730,267 | 7,486,184 | 0 | 33,665,279 | 10,129,224 | 52,650,097 | 10,730,267 | 63,380,364 |
| TOTAL REVENUES: | 96,249,641 | 35,968,442 | 7,486,184 | 0 | 33,665,279 | 10,129,224 | 147,530,328 | 35,968,442 | 183,498,770 |
| EXPENDITURES: | | | | | | | | | |
| Certificated Salaries | 48,028,631 | 11,332,255 | 1,532 | 0 | 7,275,788 | 4,723,175 | 60,029,126 | 11,332,255 | 71,361,381 |
| Classified Salaries | 14,633,212 | 9,846,525 | 883,656 | 2,392,341 | 2,178,319 | 2,227,839 | 19,923,026 | 12,238,866 | 32,161,892 |
| Employee Benefits | 19,225,816 | 13,093,853 | 405,369 | 932,927 | 2,889,647 | 1,629,913 | 24,150,745 | 14,026,780 | 38,177,525 |
| Books and Supplies | 547,045 | 2,908,314 | 70,373 | 790,656 | 503,769 | 0 | 1,121,187 | 3,698,970 | 4,820,157 |
| Services & Operating Expenses | 7,927,810 | 18,390,219 | 355,938 | 1,128,092 | 1,379,817 | 183,060 | 9,846,625 | 19,518,311 | 29,364,937 |
| Capital Outlay | 35,755 | 75,498 | 0 | 104,424 | 0 | 0 | 35,755 | 179,922 | 215,677 |
| Other Outgo | 9,255 | 0 | 0 | 0 | 0 | 0 | 9,255 | 0 | 9,255 |
| Direct Support/Indirect Cost | (3,132,640) | 534,835 | 81,725 | 249,615 | 1,371,331 | 404,324 | (1,275,260) | 784,450 | (490,810) |
| TOTAL EXPENDITURES | 87,274,884 | 56,181,499 | 1,798,593 | 5,598,056 | 15,598,671 | 9,168,311 | 113,840,459 | 61,779,554 | 175,620,013 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 8,974,757 | (20,213,056) | 5,687,591 | (5,598,056) | 18,066,608 | 960,913 | 33,689,869 | (25,811,112) | 7,878,757 |

BERKELEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUNDS 01 - 04
UNAUDITED ACTUALS FY 2020-21

| | Fund 01 Unrestricted General Fund | Fund 01 Restricted General Fund | Fund 02 Unrestricted H Fund | Fund 02 Restricted H Fund | Fund 04 BSEP Fund | Fund 04 BERRA | Total Unrestricted | Total Restricted | Total Fund |
|---|---|---------------------------------------|-----------------------------------|---------------------------------|----------------------|------------------|-----------------------|---------------------|-------------|
| OTHER FINANCING SOURCES AND USES: | | | | | | | | | |
| Inter-fund Transfers In | | | | | | | | | |
| From Post Employment Benefit Reserve | 2,000,000 | 282,011 | | | | | 2,000,000 | 282,011 | 2,282,011 |
| Total Transfers In | 2,000,000 | 282,011 | 0 | 0 | 0 | 0 | 2,000,000 | 282,011 | 2,282,011 |
| Inter-fund Transfers Out | | | | | | | | | |
| Transfer to Older Adults | | | | | | | 0 | 0 | 0 |
| Transfer to Child Development Fund | | | | | | | 0 | 0 | 0 |
| Transfer to Preschool Program | | | | | | | 0 | 0 | 0 |
| LCFF Transfer to Cafeteria Fund | (1,305,376) | | | | | | (1,305,376) | 0 | (1,305,376) |
| Transfer to Cafeteria Fund | | | | | | | 0 | 0 | 0 |
| Transfer to Self Insurance Fund | (203,364) | | | | | | (203,364) | 0 | (203,364) |
| Transfer to Reserve Fund (17) | | | | | | | 0 | 0 | 0 |
| Retiree Benefit Transfer to Reserve Fund (20) | | (1,007,561) | | | | | 0 | (1,007,561) | (1,007,561) |
| Total Transfers Out | (1,508,740) | (1,007,561) | 0 | 0 | 0 | 0 | (1,508,740) | (1,007,561) | (2,516,301) |
| Contributions In and Other Financing Sources | | | | | | | | | |
| BSEP Contribution | 14,926,616 | | | | (14,926,616) | | 0 | 0 | 0 |
| BSEP Direct Support | 576,473 | | | | (576,473) | | 0 | 0 | 0 |
| BSEP Substitute Compensation | 258,870 | | | | (258,870) | | 0 | 0 | 0 |
| Retiree Benefit Transfer | | | | | | | 0 | 0 | 0 |
| Total Contributions In and Other Financing Sources | 15,761,959 | 0 | 0 | 0 | (15,761,959) | 0 | 0 | 0 | 0 |

BERKELEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUNDS 01 - 04
UNAUDITED ACTUALS FY 2020-21

| | Fund 01 Unrestricted General Fund | Fund 01 Restricted General Fund | Fund 02 Unrestricted H Fund | Fund 02 Restricted H Fund | Fund 04 BSEP Fund | Fund 04 BERRA | Total Unrestricted | Total Restricted | Total Fund |
|--|---|---------------------------------------|-----------------------------------|---------------------------------|----------------------|------------------|-----------------------|---------------------|-------------------|
| Contributions Out | | | | | | | | | |
| Special Education - Early Intervention | 0 | 0 | | | | | 0 | 0 | 0 |
| Special Education - State | (20,667,766) | 20,667,766 | | | | | (20,667,766) | 20,667,766 | 0 |
| Special Education Mental Health | (3,697,441) | 3,697,441 | | | | | (3,697,441) | 3,697,441 | (0) |
| Inter-fund Transfer | | | (5,598,056) | 5,598,056 | | | (5,598,056) | 5,598,056 | 0 |
| Total Contributions Out | (24,365,207) | 24,365,207 | (5,598,056) | 5,598,056 | 0 | 0 | (29,963,263) | 29,963,263 | 0 |
| Net Contributions | (8,603,248) | 24,365,207 | (5,598,056) | 5,598,056 | (15,761,959) | 0 | (29,963,263) | 29,963,263 | 0 |
| TOTAL OTHER FINANCING SOURCES/USES | (8,111,988) | 23,639,658 | (5,598,056) | 5,598,056 | (15,761,959) | 0 | (29,472,003) | 29,237,714 | (234,289) |
| NET INCREASE (DECREASE) IN FUND BALANCE | 862,769 | 3,426,602 | 89,535 | 0 | 2,304,649 | 960,913 | 4,217,866 | 3,426,602 | 7,644,468 |
| BEGINNING FUND BALANCE | 4,141,188 | 1,277,505 | 1,304,250 | 0 | 11,400,404 | 0 | 16,845,842 | 1,277,505 | 18,123,347 |
| ENDING FUND BALANCE | 5,003,957 | 4,704,107 | 1,393,785 | 0 | 13,705,053 | 960,913 | 21,063,708 | 4,704,107 | 25,767,815 |

COMPARISON REPORTS

GENERAL FUND

UNRESTRICTED

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | |
|---|--|--|--|---|--|---|---|
| FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES | | | | | | | |
| COMPARISON REPORT | | | | | | | |
| SACS OBJ | Description | Audited Actuals 2017-18 As of 06/30/18 | Audited Actuals 2018-19 As of 06/30/2019 | Audited Actuals 2019-20 As of 6/30/2020 | Adopted Budget 2020-21 As of 6/24/2020 | Estimated Actuals 2020-21 As of 6/30/2021 | Unaudited Actuals 2020-21 As of 6/30/2021 |
| REVENUE LIMIT SOURCES/LCFF | | | | | | | |
| 8011 | State Aid - Base | \$27,788,258 | \$32,361,494 | \$33,137,842 | \$28,285,557 | \$33,823,185 | \$33,896,218 |
| 8011 | State Aid - Supplemental | \$5,271,850 | \$5,529,057 | \$5,414,629 | \$4,737,123 | \$4,991,564 | \$5,066,696 |
| 8012 | EPA | \$11,583,060 | \$8,877,382 | \$5,658,233 | \$5,716,490 | \$1,885,132 | \$1,885,206 |
| 8021 | Homeowners' Exemptions | \$217,221 | \$215,287 | \$215,767 | \$212,602 | \$212,781 | \$214,600 |
| 8029 | Other Subventions/In-Lieu Tax | \$0 | \$15 | \$0 | \$15 | \$0 | \$0 |
| 8041 | Secured Roll Taxes | \$31,569,892 | \$33,615,360 | \$35,849,775 | \$35,401,684 | \$38,053,323 | \$38,484,106 |
| 8042 | Unsecured Roll Taxes | \$1,506,418 | \$1,619,895 | \$1,787,126 | \$2,337,419 | \$2,491,280 | \$1,888,526 |
| 8043 | Prior Years' Taxes | (\$148,756) | (\$359,035) | (\$161,744) | (\$359,035) | (\$161,744) | (\$106,507) |
| 8044 | Supplemental Taxes | \$903,696 | \$860,341 | \$933,403 | \$858,446 | \$933,403 | \$867,134 |
| 8045 | Education Rev Aug Fund (ERAF) | \$8,231,605 | \$8,658,541 | \$9,866,998 | \$7,833,361 | \$10,155,463 | \$10,172,617 |
| 8047 | Community Redevelopment Funds | \$362,611 | \$455,549 | \$440,146 | \$455,549 | \$440,146 | \$534,192 |
| 8096 | Prop Tax Transfer to Charter | (\$2,082,988) | (\$1,640,238) | \$0 | \$0 | \$0 | \$0 |
| | Subtotal Revenue Limit Sources/LCFF | \$85,202,868 | \$90,193,648 | \$93,142,177 | \$85,479,211 | \$92,824,533 | \$92,902,788 |
| 8019 | State Aid - Prior Years | \$77,959 | \$0 | (\$169,638) | \$0 | \$0 | \$0 |
| | Net Revenue Limit Sources/LCFF | \$85,280,827 | \$90,193,648 | \$92,972,539 | \$85,479,211 | \$92,824,533 | \$92,902,788 |
| FEDERAL REVENUE | | | | | | | |
| 8295 | Prior Year Federal Revenue | \$500 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Subtotal | \$500 | \$0 | \$0 | \$0 | \$0 | \$0 |
| OTHER STATE REVENUES | | | | | | | |
| 8550 | Mandated Cost Reimbursements | \$1,714,933 | \$2,096,189 | \$393,822 | \$397,200 | \$397,200 | \$396,602 |
| 8560 | State Lottery Revenue | \$1,480,679 | \$1,625,042 | \$1,501,778 | \$1,506,243 | \$1,459,634 | \$1,599,723 |
| 8565 | State Lottery Revenue Prior Year | \$0 | \$23,681 | \$19,450 | \$0 | \$0 | (\$46,609) |
| 8590 | All Other State Revenues | \$48,000 | \$27,821 | \$586,323 | \$0 | \$0 | \$27,727 |
| 8599 | Prior Year State Revenues | \$2,662 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Subtotal | \$3,246,275 | \$3,772,733 | \$2,501,373 | \$1,903,443 | \$1,856,834 | \$1,977,443 |
| OTHER LOCAL REVENUES | | | | | | | |
| 8625 | Comm Redevel Funds not Subj | \$51,801 | \$0 | \$152,036 | \$0 | \$0 | \$111,493 |

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | |
|---|------------------------------------|--|--|---|--|---|---|
| FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES | | | | | | | |
| COMPARISON REPORT | | | | | | | |
| SACS OBJ | Description | Audited Actuals 2017-18 As of 06/30/18 | Audited Actuals 2018-19 As of 06/30/2019 | Audited Actuals 2019-20 As of 6/30/2020 | Adopted Budget 2020-21 As of 6/24/2020 | Estimated Actuals 2020-21 As of 6/30/2021 | Unaudited Actuals 2020-21 As of 6/30/2021 |
| 8650 | Leases and Rentals | \$459,900 | \$377,974 | \$447,143 | \$300,918 | \$50,000 | \$54,849 |
| 8660 | Interest | \$129,496 | \$242,653 | \$257,317 | \$240,000 | \$240,000 | \$147,934 |
| 8675 | Transportation Fees from Indiv | \$370,760 | \$333,399 | \$208,646 | \$200,000 | \$200,000 | \$4,745 |
| 8677 | Interagency Services B/W LEAs | \$110,126 | \$204,024 | \$94,071 | \$0 | \$0 | \$0 |
| 8699 | All Other Local Revenues | \$1,349,944 | \$1,358,877 | \$2,067,589 | \$1,804,000 | \$1,890,262 | \$1,050,389 |
| | Subtotal | \$2,472,027 | \$2,516,927 | \$3,226,802 | \$2,544,918 | \$2,380,262 | \$1,369,410 |
| | TOTAL REVENUES | \$90,999,628 | \$96,483,307 | \$98,700,714 | \$89,927,572 | \$97,061,629 | \$96,249,641 |
| CERTIFICATED SALARIES | | | | | | | |
| 1102 | Teachers' Salaries | \$37,006,983 | \$38,851,280 | \$38,635,539 | \$40,319,912 | \$39,967,688 | \$40,132,272 |
| 1103 | Substitute Teachers' Illness | \$1,242,871 | \$1,212,017 | \$860,010 | \$1,074,634 | \$662,382 | \$534,480 |
| 1116 | Tchr Hourly/Daily/Subs | \$792,898 | \$887,298 | \$497,094 | \$397,744 | \$283,063 | \$241,907 |
| 1117 | Teacher Stipend | \$407,169 | \$300,370 | \$316,211 | \$233,098 | \$233,098 | \$226,893 |
| 1150 | Cash In Lieu | \$21,898 | \$31,343 | \$16,914 | \$31,067 | \$28,686 | \$0 |
| 1151 | Subs Cash In Lieu | \$43,580 | \$37,680 | \$36,983 | \$3,400 | \$3,400 | \$2,792 |
| 1202 | Certificated Support Salaries | \$1,791,391 | \$1,828,730 | \$1,470,634 | \$1,843,734 | \$1,740,839 | \$1,814,028 |
| 1203 | Certificated Pupil Support/Subs | \$3,387 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1216 | Hrly /Subs /Daily | \$712 | \$554 | \$0 | \$1,600 | \$1,600 | \$0 |
| 1217 | Certificated Pupil Support Stipend | \$2,818 | \$0 | \$0 | \$20,566 | \$21,080 | \$550 |
| 1302 | Cert Supv & Adm Monthly Sal | \$4,674,830 | \$4,690,934 | \$4,408,814 | \$4,596,987 | \$4,648,064 | \$4,739,034 |
| 1303 | Adm & Supv Sick Leave | \$2,729 | \$577 | \$0 | \$577 | \$577 | \$0 |
| 1306 | Adm & Supv Extra Duty | \$2,061 | \$3,470 | \$1,989 | \$0 | \$11,439 | \$12,250 |
| 1316 | Adm & Supv Subs | \$16,823 | \$39,623 | \$81,694 | \$116,979 | \$67,513 | \$28,971 |
| 1317 | Adm & Supv Stipend | \$12,965 | \$10,505 | \$3,220 | \$5,500 | \$5,500 | \$43,533 |
| 1350 | Cash In Lieu | \$79,698 | \$91,384 | \$62,024 | \$64,901 | \$64,901 | \$58,995 |
| 1902 | Other Certificated Salaries | \$303,076 | \$263,909 | \$172,882 | (\$1,761,880) | \$189,071 | \$192,926 |
| 1916 | Other Certificated Hourly | \$6,723 | \$6,036 | \$6,992 | \$6,872 | \$3,884 | \$0 |
| 1917 | Other Certificated Stipend | \$0 | \$3,000 | \$600 | \$600 | \$600 | \$0 |
| | Subtotal | \$46,412,611 | \$48,258,710 | \$46,571,600 | \$46,956,291 | \$47,933,385 | \$48,028,631 |

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | |
|---|-----------------------------------|--|--|---|--|---|---|
| FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES | | | | | | | |
| COMPARISON REPORT | | | | | | | |
| SACS OBJ | Description | Audited Actuals 2017-18 As of 06/30/18 | Audited Actuals 2018-19 As of 06/30/2019 | Audited Actuals 2019-20 As of 6/30/2020 | Adopted Budget 2020-21 As of 6/24/2020 | Estimated Actuals 2020-21 As of 6/30/2021 | Unaudited Actuals 2020-21 As of 6/30/2021 |
| CLASSIFIED SALARIES | | | | | | | |
| 2102 | Instr Aides Monthly Salary | \$176,796 | \$180,400 | \$160,389 | \$209,153 | \$186,112 | \$157,965 |
| 2103 | Instructional Aides Substitute | \$0 | \$0 | \$0 | \$450 | \$450 | \$0 |
| 2112 | Instructional Aides Overtime | \$299 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2116 | Instr Aides Hrly/Daily/Subs | \$42,054 | \$36,713 | \$20,279 | \$21,688 | \$29,629 | \$14,085 |
| 2117 | Stipend/Student Workers | \$138,819 | \$154,893 | \$190,058 | \$184,753 | \$184,753 | \$200,331 |
| 2146 | Tutors-Hrly | \$53,203 | \$70,744 | \$45,356 | \$20,000 | \$20,000 | \$18,824 |
| 2150 | Cash In Lieu | \$26,096 | \$20,234 | \$19,634 | \$14,952 | \$14,952 | \$17,143 |
| 2165 | Student Worker | \$1,478 | \$6,615 | \$5,682 | \$0 | \$17,448 | \$18,983 |
| 2182 | Instr Spec Monthly Sal | \$353,152 | \$349,490 | \$469,882 | \$469,014 | \$469,014 | \$435,240 |
| 2186 | Instr Spec Hourly | \$22,445 | \$23,373 | \$35,150 | \$18,422 | \$17,000 | \$26,626 |
| 2202 | Classified Support Salaries | \$5,095,164 | \$5,242,249 | \$5,280,082 | \$5,830,112 | \$5,479,578 | \$5,423,889 |
| 2203 | Classified Support Substitutes | \$91,086 | \$50,070 | \$85,214 | \$51,999 | \$32,795 | \$41,371 |
| 2212 | Class Support Overtime | \$548,193 | \$538,821 | \$445,468 | \$206,905 | \$201,841 | \$137,765 |
| 2216 | Class Support Hrly/Daily/Subs | \$634,316 | \$538,431 | \$464,713 | \$321,891 | \$181,326 | \$340,083 |
| 2250 | Cash In Lieu | \$117,592 | \$101,578 | \$111,104 | \$147,009 | \$165,318 | \$130,950 |
| 2265 | Student Worker | \$8,340 | \$7,871 | \$390 | \$0 | \$0 | \$0 |
| 2302 | Classified Supervisor & Admin Sal | \$1,838,562 | \$1,898,338 | \$2,005,630 | \$2,100,681 | \$2,080,708 | \$2,107,419 |
| 2316 | Classified Supv-Hourly/Daily/Sub | \$22,411 | \$27,057 | \$16,152 | \$400 | \$25,613 | \$77,466 |
| 2317 | Classified Supv & Admin Stipend | \$600 | \$600 | \$0 | \$0 | \$0 | \$0 |
| 2350 | Cash In Lieu | \$26,345 | \$16,867 | \$14,753 | \$26,355 | \$26,355 | \$15,188 |
| 2402 | Clerical Tech & Off Staff Sal | \$3,541,971 | \$3,703,854 | \$3,777,269 | \$4,371,179 | \$3,903,101 | \$3,948,674 |
| 2403 | Clerical Tech & Off Sub | \$172,217 | \$133,507 | \$104,750 | \$155,873 | \$69,316 | \$72,318 |
| 2412 | Clerical Tech & Off Overtime | \$82,412 | \$77,494 | \$79,334 | \$93,260 | \$85,904 | \$114,712 |
| 2416 | Clerical Hrly/Daily/Subs | \$250,521 | \$274,493 | \$237,393 | \$165,525 | \$179,158 | \$201,345 |
| 2450 | Cash In Lieu | \$89,737 | \$78,766 | \$85,940 | \$103,347 | \$110,725 | \$88,392 |
| 2902 | Other Classified Salaries | \$394,793 | \$583,091 | \$863,335 | (\$567,381) | \$951,671 | \$933,972 |
| 2903 | Other Classified Substitute | \$8,778 | \$8,677 | \$14,813 | \$0 | \$0 | \$1,152 |
| 2912 | Other Classified Monthly Salaries | \$956 | \$11,044 | \$4,765 | \$2,208 | \$16,631 | \$42,106 |
| 2916 | Other Class Subs/Daily/Hrly | \$220,061 | \$115,316 | \$37,650 | \$178 | \$178 | \$9,283 |

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | |
|---|-----------------------------------|--|--|---|--|---|---|
| FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES | | | | | | | |
| COMPARISON REPORT | | | | | | | |
| SACS OBJ | Description | Audited Actuals 2017-18 As of 06/30/18 | Audited Actuals 2018-19 As of 06/30/2019 | Audited Actuals 2019-20 As of 6/30/2020 | Adopted Budget 2020-21 As of 6/24/2020 | Estimated Actuals 2020-21 As of 6/30/2021 | Unaudited Actuals 2020-21 As of 6/30/2021 |
| 2950 | Cash In Lieu of Benefits | \$18,374 | \$33,070 | \$48,618 | \$52,049 | \$52,049 | \$57,930 |
| | Subtotal | \$13,976,769 | \$14,283,655 | \$14,623,801 | \$14,000,022 | \$14,501,625 | \$14,633,212 |
| EMPLOYEE BENEFITS | | | | | | | |
| 3101 | STRS - Certificated | \$6,476,347 | \$7,536,021 | \$7,879,087 | \$7,860,411 | \$7,759,115 | \$7,555,948 |
| 3102 | STRS - Classified | \$9,838 | \$10,412 | \$8,805 | \$0 | \$7,658 | \$13,303 |
| 3201 | PERS - Certificated | \$98,643 | \$128,303 | \$162,615 | \$46,117 | \$128,245 | \$169,354 |
| 3202 | PERS - Classified | \$1,856,015 | \$2,139,268 | \$2,443,032 | \$2,905,148 | \$2,859,299 | \$2,592,865 |
| 3301 | Medicare - Instructional | \$626,005 | \$652,348 | \$590,803 | \$708,902 | \$696,087 | \$656,209 |
| 3302 | Medicare - Non Instructional | \$195,346 | \$199,857 | \$179,390 | \$227,161 | \$220,269 | \$205,555 |
| 3311 | OASDI - Certificated | \$44,166 | \$52,573 | \$52,697 | \$13,812 | \$34,689 | \$48,385 |
| 3312 | OASDI - Classified | \$827,958 | \$846,457 | \$868,817 | \$965,400 | \$934,170 | \$868,977 |
| 3401 | Health & Welfare - Certificated | \$3,578,458 | \$3,531,209 | \$3,374,983 | \$3,822,555 | \$3,330,331 | \$3,285,303 |
| 3402 | Health & Welfare - Classified | \$1,947,091 | \$1,998,013 | \$1,974,643 | \$2,244,858 | \$1,974,119 | \$1,928,107 |
| 3501 | SUI - Certificated | \$26,939 | \$28,123 | \$9,627 | \$29,035 | \$28,464 | \$45,164 |
| 3502 | SUI - Classified | \$8,112 | \$8,304 | \$3,905 | \$9,242 | \$8,251 | \$6,890 |
| 3601 | Workers Comp - Certificated | \$952,210 | \$988,718 | \$956,582 | \$1,005,814 | \$999,897 | \$984,875 |
| 3602 | Workers Comp - Classified | \$287,177 | \$293,642 | \$300,946 | \$321,037 | \$312,382 | \$300,022 |
| 3701 | Retiree Benefits - Certificated | \$913,668 | \$958,734 | \$519,527 | \$418,617 | \$419,195 | \$433,130 |
| 3702 | Retiree Benefits - Classified | \$244,039 | \$246,908 | \$183,092 | \$126,306 | \$119,797 | \$131,730 |
| 3902 | Other Benefits | \$0 | \$0 | \$0 | (\$893,426) | \$0 | \$0 |
| | Subtotal | \$18,092,010 | \$19,618,889 | \$19,508,552 | \$19,810,989 | \$19,831,968 | \$19,225,816 |
| BOOKS AND SUPPLIES | | | | | | | |
| 4100 | Apprv Texts & Core Curr Materials | \$169,571 | \$127,078 | \$81,914 | \$3,716 | \$557 | \$809 |
| 4200 | Books - Other Reference Materials | (\$856) | \$7,664 | \$314 | \$1,245 | \$1,845 | \$827 |
| 4300 | Materials and Supplies | \$622,005 | \$688,428 | \$335,496 | \$504,314 | \$19,974 | (\$107,524) |
| 4350 | Other Supplies | \$771,893 | \$773,024 | \$596,348 | \$692,051 | \$556,333 | \$478,167 |
| 4355 | Disaster Prep Supplies | \$0 | \$0 | \$0 | \$2,500 | \$375 | \$0 |
| 4380 | Unallocated Exp/Placeholder | \$0 | \$0 | \$0 | \$56,594 | \$130,013 | \$0 |
| 4400 | Equipment \$500 to \$5,000 | \$111,178 | \$64,789 | \$115,261 | \$135,181 | \$167,023 | \$148,958 |

BERKELEY UNIFIED SCHOOL DISTRICT

FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES

COMPARISON REPORT

| SACS OBJ | Description | Audited Actuals 2017-18 As of 06/30/18 | Audited Actuals 2018-19 As of 06/30/2019 | Audited Actuals 2019-20 As of 6/30/2020 | Adopted Budget 2020-21 As of 6/24/2020 | Estimated Actuals 2020-21 As of 6/30/2021 | Unaudited Actuals 2020-21 As of 6/30/2021 |
|-------------|---|--|--|---|--|---|---|
| 4600 | Fuel Gasoline | \$8,458 | \$16,495 | \$31,469 | \$9,000 | \$14,000 | \$11,260 |
| 4610 | Fuel Natural Gas | \$26,570 | \$10,189 | \$11,221 | \$42,308 | \$13,308 | \$498 |
| 4620 | Fuel Diesel | \$99,102 | \$105,304 | \$55,022 | \$89,200 | \$64,200 | \$14,051 |
| | Subtotal | \$1,807,920 | \$1,792,971 | \$1,227,046 | \$1,536,109 | \$967,628 | \$547,045 |
| | SERVICES, OTHER OPERATING EXPENSES | | | | | | |
| 5100 | Service Contracts above \$25,000 | \$14,166 | \$4,273 | \$22,750 | \$0 | \$52,000 | \$0 |
| 5200 | Travel & Conferences | \$190,428 | \$149,775 | \$77,228 | \$50,368 | \$82,075 | \$41,386 |
| 5300 | Dues and Memberships | \$38,234 | \$48,164 | \$32,956 | \$46,474 | \$49,017 | \$44,799 |
| 5400 | Insurance | \$707,573 | \$794,882 | \$878,880 | \$877,000 | \$1,004,068 | \$1,004,068 |
| 5510 | Water/Sewage | \$523,213 | \$599,473 | \$796,554 | \$598,000 | \$700,250 | \$819,514 |
| 5520 | Natural Gas | \$479,529 | \$395,449 | \$336,348 | \$280,000 | \$287,179 | \$404,406 |
| 5530 | Storm Drains | \$61,450 | \$61,450 | \$0 | \$61,450 | \$61,450 | \$61,450 |
| 5540 | Garbage | \$414,132 | \$442,868 | \$343,263 | \$376,232 | \$372,928 | \$267,361 |
| 5550 | Electricity | \$1,623,196 | \$1,573,843 | \$1,608,161 | \$1,422,300 | \$1,323,902 | \$1,321,325 |
| 5570 | Alarm Service | \$29,579 | \$33,313 | \$34,367 | \$40,000 | \$38,946 | \$34,901 |
| 5600 | Rental, Leases & Repairs | \$413,866 | \$406,635 | \$406,108 | \$704,991 | \$521,396 | \$295,177 |
| 5620 | Maintenance Contracts | \$629,066 | \$758,435 | \$717,094 | \$708,245 | \$727,250 | \$726,309 |
| 5711 | Field Trips | (\$73,626) | (\$34,350) | (\$42,906) | (\$37,509) | (\$19,140) | \$0 |
| 5712 | Central Printing - Xerox | (\$3,297) | (\$3,297) | (\$3,297) | (\$3,297) | (\$3,297) | (\$3,297) |
| 5750 | Dir Costs for Interfund Svcs | \$0 | \$1,330 | (\$43,218) | (\$50,882) | (\$50,882) | (\$50,882) |
| 5751 | Field Trips, Interfund | (\$10,677) | (\$5,717) | (\$689) | (\$7,817) | (\$5,817) | \$0 |
| 5752 | Central Printing - Xerox | (\$10,500) | (\$10,500) | (\$9,500) | (\$10,500) | (\$10,500) | (\$10,500) |
| 5753 | Offsites Printing - Copiers | (\$9,400) | (\$9,400) | (\$3,000) | (\$3,000) | (\$3,000) | (\$3,000) |
| 5759 | Work Order Changes | (\$32,074) | (\$33,668) | (\$29,992) | (\$44,500) | (\$44,500) | \$0 |
| 5800 | Contract Services | \$2,943,311 | \$3,609,813 | \$3,149,930 | \$3,263,557 | \$2,554,453 | \$2,040,404 |
| 5814 | QSS Support/Training | \$84,780 | \$45,395 | \$93,264 | \$85,730 | \$85,980 | \$174,991 |
| 5820 | Outside Printing | \$4,155 | \$0 | \$0 | \$6,578 | \$1,522 | \$0 |
| 5829 | Legal Fees | \$551,473 | \$443,323 | \$402,910 | \$850,000 | \$531,443 | \$236,571 |
| 5830 | Election Expense | \$0 | \$0 | \$1,000,000 | \$0 | \$0 | \$0 |
| 5831 | Audit Expense | \$66,000 | \$68,000 | \$68,000 | \$69,000 | \$75,400 | \$75,400 |

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | |
|---|--|--|--|---|--|---|---|
| FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES | | | | | | | |
| COMPARISON REPORT | | | | | | | |
| SACS OBJ | Description | Audited Actuals 2017-18 As of 06/30/18 | Audited Actuals 2018-19 As of 06/30/2019 | Audited Actuals 2019-20 As of 6/30/2020 | Adopted Budget 2020-21 As of 6/24/2020 | Estimated Actuals 2020-21 As of 6/30/2021 | Unaudited Actuals 2020-21 As of 6/30/2021 |
| 5839 | Bank Fees | \$32,073 | \$33,238 | \$72 | \$22,900 | \$37,740 | \$60,014 |
| 5840 | Special Ed Settlement | \$0 | \$63,167 | \$24,983 | \$11,500 | \$1,725 | \$0 |
| 5880 | Unallocated Expense Reserve | \$0 | \$0 | \$0 | \$17,317 | \$0 | \$0 |
| 5910 | Postage/Mailing | \$72,787 | \$94,615 | \$64,588 | \$87,296 | \$73,217 | \$71,910 |
| 5920 | Cell Phone | \$35,427 | \$42,839 | \$39,978 | \$58,700 | \$54,362 | \$39,102 |
| 5930 | Telephone | \$114,760 | \$169,376 | \$224,231 | \$126,000 | \$126,000 | \$178,127 |
| 5940 | Internet Service | \$111,105 | \$99,780 | \$103,780 | \$102,900 | \$117,900 | \$116,725 |
| 5950 | Postage-Interfund | (\$4,773) | (\$5,531) | \$0 | (\$8,105) | (\$508) | (\$18,451) |
| | Subtotal | \$8,995,956 | \$9,836,974 | \$10,292,842 | \$9,700,928 | \$8,742,559 | \$7,927,810 |
| CAPITAL OUTLAY | | | | | | | |
| 6200 | Buildings & Improvements of Buildings | \$6,100 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6400 | Equipment | \$389,330 | \$39,156 | \$641,366 | \$58,450 | \$82,068 | \$35,755 |
| | Subtotal | \$395,430 | \$39,156 | \$641,366 | \$58,450 | \$82,068 | \$35,755 |
| OTHER OUTGO | | | | | | | |
| 7130 | State Special Schools | | | | | \$0 | \$9,255 |
| 7340 | Interprogram Indirect Costs | (\$2,250,999) | (\$2,370,486) | (\$2,231,251) | (\$2,625,732) | (\$3,054,400) | (\$2,641,830) |
| 7350 | Interfund Direct Support Costs | (\$50,881) | (\$50,882) | \$0 | \$0 | \$0 | \$0 |
| 7390 | Interfund Indirect Costs | (\$648,763) | (\$609,966) | (\$576,084) | (\$437,533) | (\$519,649) | (\$490,810) |
| | Subtotal | (\$2,950,643) | (\$3,031,333) | (\$2,807,335) | (\$3,063,265) | (\$3,574,049) | (\$3,123,385) |
| | TOTAL EXPENDITURES | \$86,730,054 | \$90,799,021 | \$90,057,874 | \$88,999,524 | \$88,485,184 | \$87,274,884 |
| OTHER FINANCING SOURCES AND USES | | | | | | | |
| | InterFund Transfers Out | | | | | | |
| 7619 | To: Fund 11 - SBX3 4/LCFF/Older Adults | \$70,000 | \$60,000 | \$0 | \$0 | \$0 | \$0 |
| 7619 | To: Fund 12 - Child Dev | \$36,767 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7619 | To: Fund 12 - Preschool Prog Subsidy | \$127,404 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7619 | To: Fund 13 - LCFF Transfer Cafeteria Fund | \$848,497 | \$632,542 | \$734,521 | \$451,527 | \$1,430,376 | \$1,305,376 |
| 7619 | To: Fund 13 - Cafeteria Fund | \$150,000 | \$0 | \$0 | \$0 | \$0 | \$0 |

| BERKELEY UNIFIED SCHOOL DISTRICT FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES COMPARISON REPORT | | | | | | | |
|--|--|--|--|---|--|---|---|
| SACS OBJ | Description | Audited Actuals 2017-18 As of 06/30/18 | Audited Actuals 2018-19 As of 06/30/2019 | Audited Actuals 2019-20 As of 6/30/2020 | Adopted Budget 2020-21 As of 6/24/2020 | Estimated Actuals 2020-21 As of 6/30/2021 | Unaudited Actuals 2020-21 As of 6/30/2021 |
| 7619 | To: Fund 17 - Special Reserve | \$120,814 | \$0 | \$181,748 | \$0 | \$0 | \$0 |
| 7619 | To: Fund 67 - Self Insurance | \$243,496 | \$297,730 | \$66,852 | \$215,132 | \$215,132 | \$203,364 |
| | Subtotal | \$1,596,978 | \$990,272 | \$983,121 | \$666,659 | \$1,645,508 | \$1,508,740 |
| | InterFund Transfers Out | | | | | | |
| 8919 | Fund 20 - Post Employment Benefits | \$0 | \$0 | \$3,200,000 | \$6,300,000 | \$3,200,000 | \$2,000,000 |
| | Contributions, Transfers In | | | | | | |
| 8981 | BSEP Contribution | \$13,538,036 | \$13,977,541 | \$14,229,779 | \$14,669,800 | \$14,669,800 | \$14,926,616 |
| 8982 | BSEP Direct Support | \$373,335 | \$388,695 | \$567,882 | \$580,000 | \$580,000 | \$576,473 |
| 8983 | BSEP Substitute Compensation | \$242,498 | \$254,345 | \$255,077 | \$260,500 | \$260,500 | \$258,870 |
| | Subtotal | \$14,153,869 | \$14,620,580 | \$15,052,738 | \$15,510,300 | \$15,510,300 | \$15,761,959 |
| 8980 | Contributions - Unrestricted | | | | | | |
| | - 6500 - Special Education | (\$17,753,104) | (\$20,148,098) | (\$22,599,687) | (\$21,759,431) | (\$21,102,598) | (\$20,667,766) |
| | - 6546 - Spe Ed Mental Health | (\$729,303) | (\$769,570) | (\$1,459,293) | (\$1,663,404) | (\$4,139,941) | (\$3,697,441) |
| | Subtotal | (\$18,482,407) | (\$20,917,667) | (\$24,058,979) | (\$23,422,835) | (\$25,242,539) | (\$24,365,207) |
| | TOTAL OTHER FINANCING SOURCES/USES | (\$5,925,516) | (\$7,287,359) | (\$6,789,362) | (\$2,279,194) | (\$8,177,747) | (\$8,111,988) |
| | SURPLUS / (DEFICIT) | (\$1,655,942) | (\$1,603,072) | \$1,853,478 | (\$1,351,146) | \$398,698 | \$862,768 |
| | BEGINNING FUND BALANCE | \$5,548,359 | \$3,892,417 | \$2,289,344 | \$4,142,823 | \$4,142,823 | \$4,142,823 |
| | ENDING FUND BALANCE | \$3,892,417 | \$2,289,344 | \$4,142,823 | \$2,791,677 | \$4,541,521 | \$5,005,591 |
| | Designations of Ending Fund Balance | | | | | | |
| 9130 | Revolving Cash Fund | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 |
| 9770 | Designated: | | | | | | |
| | - Supplemental Grant LCAP (Res0500) | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$800,000 | \$800,000 | \$1,000,000 |
| | - LCAP Reserves Carryover | \$325,410 | \$427,027 | \$0 | \$0 | \$0 | \$0 |
| | - Reserve for Economic Uncertainty | \$0 | \$238,389 | \$0 | (\$227,235) | \$364,956 | (\$59,318) |

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | |
|---|-------------------------------------|--|--|---|--|---|---|
| FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES | | | | | | | |
| COMPARISON REPORT | | | | | | | |
| SACS OBJ | Description | Audited Actuals 2017-18 As of 06/30/18 | Audited Actuals 2018-19 As of 06/30/2019 | Audited Actuals 2019-20 As of 6/30/2020 | Adopted Budget 2020-21 As of 6/24/2020 | Estimated Actuals 2020-21 As of 6/30/2021 | Unaudited Actuals 2020-21 As of 6/30/2021 |
| | - Unrestricted Ending Fund Balance | \$2,467,007 | \$523,929 | \$3,042,823 | \$2,118,912 | \$3,276,565 | \$3,964,909 |
| | ENDING FUND BALANCE | \$3,892,417 | \$2,289,344 | \$4,142,823 | \$2,791,677 | \$4,541,521 | \$5,005,591 |
| | Economic Uncertainties 3.0% | \$3,599,848 | \$3,900,375 | \$3,921,046 | \$3,434,751 | \$4,286,002 | \$3,906,322 |
| | Less Fund 17 Balance | \$3,599,848 | \$3,661,986 | \$3,921,046 | \$3,661,986 | \$3,921,046 | \$3,965,640 |
| | Less Fund 01 Reserve | \$0 | \$238,389 | \$0 | (\$227,235) | \$364,956 | (\$59,318) |
| | Amount (Short) of 3% Reserve | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

GENERAL FUND TRANSPORTATION

BERKELEY UNIFIED SCHOOL DISTRICT

FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES

COMPARISON REPORT

| SACS OBJ | Description | Audited Actuals 2017-18 As of 06/30/2018 | Audited Actuals 2018-19 As of 06/30/2019 | Audited Actuals 2019-20 As of 06/30/2020 | Adopted Budget 2020-21 As of 06/24/2020 | Estimated Actuals 2020-21 As of 06/30/21 | Unaudited Actuals 2020-21 As of 06/30/2021 |
|---|---------------------------------------|--|--|--|---|--|--|
| OTHER LOCAL REVENUES | | | | | | | |
| 8675 | Transportation Fees from Indiv | \$370,760 | \$400,000 | \$400,000 | \$200,000 | \$200,000 | \$4,745 |
| 8699 | All Other Local Revenue | \$0 | \$0 | \$640,859 | \$0 | \$0 | \$376 |
| | Subtotal | \$370,760 | \$400,000 | \$1,040,859 | \$200,000 | \$200,000 | \$5,121 |
| OTHER FINANCING SOURCES AND USES | | | | | | | |
| CONTRIBUTIONS | | | | | | | |
| 8980 | Contributions - Unrestricted | \$2,218,944 | \$1,923,646 | \$1,915,068 | \$2,271,921 | \$2,295,290 | \$2,732,817 |
| 8990 | Contributions - Restricted-Field Trip | \$0 | \$27,671 | \$27,671 | \$27,671 | \$27,671 | \$0 |
| | Subtotal | \$2,218,944 | \$1,951,317 | \$1,942,739 | \$2,299,592 | \$2,322,961 | \$2,732,817 |
| | TOTAL REVENUES | \$2,589,704 | \$2,351,317 | \$2,983,598 | \$2,499,592 | \$2,522,961 | \$2,737,938 |
| CLASSIFIED SALARIES | | | | | | | |
| 2202 | Classified Support Salaries | \$1,122,212 | \$1,187,995 | \$1,135,579 | \$1,289,330 | \$1,277,587 | \$1,214,576 |
| 2212 | Class Support Overtime | \$172,448 | \$68,459 | \$70,170 | \$0 | \$1,502 | \$11,019 |
| 2216 | Class Support Hrly/Daily/Subs | \$210,477 | \$124,707 | \$110,753 | \$0 | \$12,582 | \$67,297 |
| 2250 | Cash In Lieu | \$6,560 | \$7,487 | \$12,539 | \$7,487 | \$18,418 | \$19,360 |
| 2302 | Classified Supervisor & Admin Sal | \$254,560 | \$276,192 | \$290,873 | \$305,616 | \$319,966 | \$323,744 |
| 2316 | Classified Supv-Hourly/Daily/Sub | \$0 | \$0.00 | \$0 | \$0 | \$0 | \$0 |
| 2402 | Clerical Tech & Off Staff Sal | \$83,599 | \$41,256 | \$42,287 | \$44,220 | \$8,940 | \$4,062 |
| 2412 | Clerical Tech & Off Overtime | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2416 | Clerical Hrly/Daily/Subs | \$6,196 | \$13,709 | \$4,052 | \$0 | \$0 | \$0 |
| | Subtotal | \$1,856,052 | \$1,719,805 | \$1,666,253 | \$1,646,653 | \$1,638,995 | \$1,640,058 |
| EMPLOYEE BENEFITS | | | | | | | |
| 3102 | STRS - Classified | \$6,419 | \$0 | \$0 | \$0 | \$7,658 | \$7,861 |
| 3202 | PERS - Classified | \$236,118 | \$312,124 | \$304,351 | \$339,307 | \$339,307 | \$298,318 |
| 3302 | Medicare - Non Instructional | \$26,104 | \$25,576 | \$24,330 | \$23,985 | \$23,985 | \$22,937 |
| 3312 | OASDI - Classified | \$108,886 | \$109,356 | \$104,030 | \$102,887 | \$102,887 | \$94,623 |
| 3402 | Health & Welfare - Classified | \$317,141 | \$353,439 | \$302,812 | \$317,147 | \$317,147 | \$271,141 |

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Version 2

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES
COMPARISON REPORT

| SACS OBJ | Description | Audited Actuals 2017-18 As of 06/30/2018 | Audited Actuals 2018-19 As of 06/30/2019 | Audited Actuals 2019-20 As of 06/30/2020 | Adopted Budget 2020-21 As of 06/24/2020 | Estimated Actuals 2020-21 As of 06/30/21 | Unaudited Actuals 2020-21 As of 06/30/2021 |
|-------------|---|--|--|--|---|--|--|
| 3502 | SUI - Classified | \$1,077 | \$1,022 | \$973 | \$1,075 | \$1,075 | \$1,427 |
| 3602 | Workers Comp - Classified | \$38,049 | \$36,158 | \$34,397 | \$33,796 | \$33,796 | \$33,621 |
| 3702 | Retiree Benefits - Classified | \$30,497 | \$34,625 | \$13,245 | \$14,753 | \$14,753 | \$14,757 |
| | Subtotal | \$764,291 | \$872,300 | \$784,138 | \$832,950 | \$840,608 | \$744,686 |
| | BOOKS AND SUPPLIES | | | | | | |
| 4300 | Materials and Supplies | \$166,874 | \$210,000 | \$193,000 | \$210,000 | \$235,000 | \$157,509 |
| 4350 | Other Supplies | \$673 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$0 |
| 4400 | Equipment \$500 to \$5,000 | \$5,935 | \$10,000 | \$5,000 | \$10,000 | \$10,000 | \$5,889 |
| 4600 | Fuel Gasoline | \$8,458 | \$9,000 | \$34,000 | \$9,000 | \$13,000 | \$11,196 |
| 4610 | Fuel Natural Gas | \$26,570 | \$42,308 | \$27,308 | \$42,308 | \$13,308 | \$498 |
| 4620 | Fuel Diesel | \$99,102 | \$89,200 | \$77,200 | \$89,200 | \$64,200 | \$14,051 |
| | Subtotal | \$307,612 | \$361,508 | \$337,508 | \$361,508 | \$336,508 | \$189,143 |
| | SERVICES, OTHER OPERATING SUPPLIES | | | | | | |
| 5200 | Travel & Conferences | \$4,033 | \$5,000 | \$3,000 | \$5,000 | \$5,000 | \$1,200 |
| 5300 | Dues and Memberships | \$75 | \$500 | \$500 | \$500 | \$500 | \$0 |
| 5600 | Rental, Leases & Repairs | \$156,167 | \$255,267 | \$201,267 | \$255,267 | \$228,267 | \$95,766 |
| 5710 | Direct Costs for Transf of Svc | (\$770,000) | (\$770,000) | (\$573,546) | (\$573,546) | (\$573,546) | \$0 |
| 5711 | Field Trips | (\$100,114) | (\$90,392) | (\$93,335) | (\$70,013) | (\$48,644) | \$0 |
| 5712 | Central Printing - Xerox | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 |
| 5751 | Field Trips, Interfund | (\$10,677) | (\$26,761) | (\$14,100) | (\$7,817) | (\$5,817) | \$0 |
| 5759 | Work Order Changes | (\$32,074) | (\$69,500) | (\$49,500) | (\$44,500) | (\$44,500) | \$0 |
| 5800 | Contract Services | \$46,392 | \$36,105 | \$73,069 | \$36,105 | \$88,105 | \$63,701 |
| 5910 | Postage/Mailing | \$1,142 | \$2,054 | \$2,054 | \$2,054 | \$2,054 | \$0 |
| 5920 | Cell Phone | \$2,525 | \$3,800 | \$3,800 | \$3,800 | \$3,800 | \$2,351 |
| | Subtotal | (\$701,531) | (\$652,927) | (\$445,791) | (\$392,150) | (\$343,781) | \$164,018 |
| | CAPITAL OUTLAY | | | | | | |
| 6400 | Equipment | \$363,282 | \$50,631 | \$641,490 | \$50,631 | \$50,631 | \$33 |
| | Subtotal | \$363,282 | \$50,631 | \$641,490 | \$50,631 | \$50,631 | \$33 |

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Version 2

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | |
|--|--|--|--|--|---|--|--|
| FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES | | | | | | | |
| COMPARISON REPORT | | | | | | | |
| SACS OBJ | Description | Audited Actuals 2017-18 As of 06/30/2018 | Audited Actuals 2018-19 As of 06/30/2019 | Audited Actuals 2019-20 As of 06/30/2020 | Adopted Budget 2020-21 As of 06/24/2020 | Estimated Actuals 2020-21 As of 06/30/21 | Unaudited Actuals 2020-21 As of 06/30/2021 |
| OTHER FINANCING SOURCES AND USES | | | | | | | |
| | InterFund Transfers Out | | | | | | |
| 7612 | To: Fund 20 - Post Employment Benefits | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Subtotal | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL EXPENDITURES | \$2,589,706 | \$2,351,317 | \$2,983,598 | \$2,499,592 | \$2,522,961 | \$2,737,938 |
| | SURPLUS / (DEFICIT) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | BEGINNING FUND BALANCE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | ENDING FUND BALANCE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

SPECIAL EDUCATION

**BERKELEY UNIFIED SCHOOL DISTRICT
SPECIAL EDUCATION
COMPARATIVE REPORT**

| SACS | SACS | Description | Audited Actuals | Audited Actuals | Audited Actuals | Adopted Budget | Estimated Actuals | Unaudited Actuals |
|----------------------|------|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| RESC | OBJ | | 2017-18 As of 6-30-18 | 2018-19 As of 6-30-19 | 2019-20 As of 6-30-20 | 2020-21 As of 6-24-20 | 2020-21 As of 6-12-21 | 2020-21 As of 6-30-21 |
| REVENUE | | | | | | | | |
| 3310 | 8181 | Special Ed - IDEA Basic Grant Entitlement | 1,600,032 | 1,781,717 | 1,830,091 | 1,544,059 | 1,816,540 | 1,565,612 |
| 3310 | 8990 | Special Ed - IDEA Basic Grant Entitlement | 0 | 0 | 0 | 0 | (272,481) | (39,620) |
| 3312 | 8990 | Special Ed - IDEA Early Intervening Services | 0 | 0 | 0 | 272,481 | 272,481 | 39,620 |
| 3315 | 8182 | Special Ed - IDEA Preschool Entitlement | 42,520 | 35,650 | 44,087 | 26,321 | 30,966 | 26,646 |
| 3315 | 8990 | Contrib. From Restricted Reven | 0 | 0 | 0 | 0 | (4,645) | 0 |
| 3318 | 8990 | Special Ed.-IDEA Preschool Early Intervening Servic | 0 | 0 | 0 | 4,645 | 4,645 | 0 |
| 3320 | 8182 | Special Ed - IDEA Preschool Local Entitlement | 120,014 | 0 | 0 | 0 | 0 | 0 |
| 3327 | 8182 | Special Ed - Mental Health Fed | 106,909 | 108,731 | 109,530 | 109,530 | 110,551 | 110,550 |
| 3385 | 8182 | Special Ed - IDEA Early Intervention | 0 | 6,461 | 12,793 | 17,768 | 35,537 | 35,537 |
| 3410 | 8290 | Special Ed - TPP | 84,657 | 87,040 | 75,457 | 116,306 | 116,306 | 58,263 |
| 5640 | 8290 | Special Ed - Medical Billing Option | 196,483 | 173,454 | 121,705 | 124,200 | 124,200 | 124,552 |
| 6500 | 8097 | Special Ed - Property Taxes Transfers | 600,312 | 628,740 | 684,868 | 637,929 | 637,848 | 718,111 |
| 6500 | 8699 | Special Ed - Local Revenue | 7,104 | 525 | 66,000 | 0 | 0 | 40,867 |
| 6500 | 8791 | Special Ed - Apportionment | 4,437,720 | 4,781,575 | 4,886,743 | 5,285,167 | 5,297,107 | 5,154,662 |
| 6512 | 8590 | Special Ed - Mental Health | 795,026 | 591,537 | 611,353 | 0 | 0 | 0 |
| 6512 | 8599 | Prior Year State Revenue | 0 | 0 | (4,538) | 0 | 0 | 0 |
| 6546 | 8590 | Mental Health-Related Services | 0 | 0 | 0 | 608,945 | 618,065 | 610,279 |
| 6515 | 8590 | Special Ed - Infant Discretionary | 0 | 557 | 0 | 1,840 | 3,682 | 3,546 |
| 6515 | 8599 | Special Ed - Infant Discretionary Prior Year State Re | 0 | 0 | 0 | 0 | 0 | 113 |
| 6520 | 8590 | Special Ed - Workability I | 85,430 | 80,395 | 85,200 | 85,200 | 85,200 | 85,200 |
| 6520 | 8599 | Special Ed - Workability I | 0 | 4,805 | 0 | 0 | 0 | 0 |
| 9171 | 8699 | Special Ed - Local Revenue | 78,388 | 68,566 | 0 | 0 | 0 | 0 |
| Total Revenue | | | 8,154,595 | 8,349,752 | 8,523,289 | 8,834,391 | 8,876,002 | 8,533,938 |
| EXPENDITURES | | | | | | | | |
| 1102 | | Teachers' Monthly Salaries | 5,887,242 | 6,264,588 | 6,386,199 | 6,724,337 | 6,437,696 | 6,251,238 |
| 1103 | | Substitute Teachers Illness | 88,732 | 100,251 | 88,183 | 36,975 | 36,857 | 50,690 |
| 1106 | | Teacher Extra Duty/Curr Dv | 1,544 | 7,622 | 1,303 | 7,150 | 3,081 | 322 |
| 1116 | | Teachers Hourly/Daily/ Subs Other | 84,290 | 152,706 | 245,700 | 114,870 | 90,671 | 183,524 |
| 1117 | | Teachers Stipend | 1,000 | 0 | 15,086 | 15,500 | 0 | 0 |
| 1202 | | Certificated Pupil Support Salaries | 1,022,416 | 1,111,933 | 1,242,085 | 1,514,980 | 1,570,888 | 1,524,505 |
| 1203 | | Certificated Pupil Support - Subs | 1,115 | 36,933 | 91,307 | 4,000 | 1 | 0 |
| 1216 | | Certificated Pupil Support - Hrly/Daily/Subs | 99,099 | 40,766 | 1,977 | 2,150 | 11,058 | 11,025 |
| 1302 | | Certificated Supervisor & Adm Salaries | 640,246 | 680,167 | 686,780 | 755,352 | 742,910 | 720,984 |

**BERKELEY UNIFIED SCHOOL DISTRICT
SPECIAL EDUCATION
COMPARATIVE REPORT**

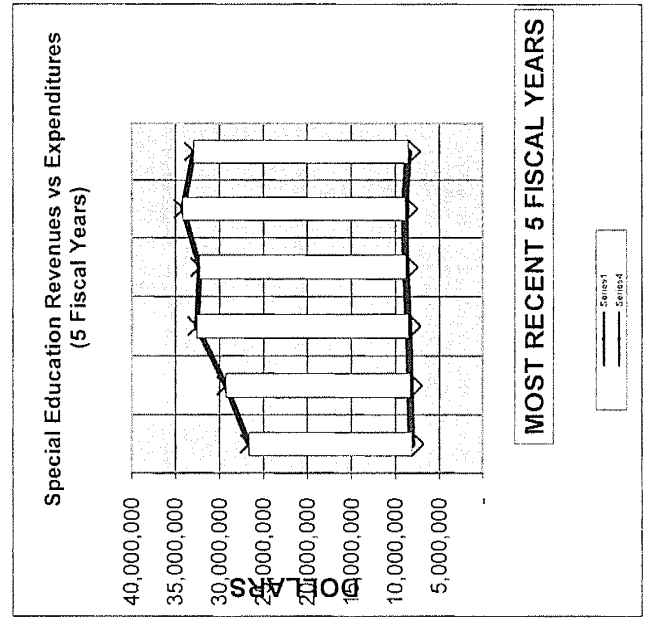
| SACS | SACS | Description | Audited Actuals | Audited Actuals | Audited Actuals | Adopted Budget | Estimated Actuals | Unaudited Actuals |
|------|------|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| RESC | OBJ | | 2017-18 As of 6-30-18 | 2018-19 As of 6-30-19 | 2019-20 As of 6-30-20 | 2020-21 As of 6-24-20 | 2020-21 As of 6-12-21 | 2020-21 As of 6-30-21 |
| | 1317 | Adm & Supv - Stipend | 0 | 0 | 0 | 0 | 0 | 0 |
| | 1350 | Cash in Lieu of Benefits | 11,007 | 23,057 | 17,211 | 17,300 | 10,314 | 14,693 |
| | 1902 | Other Certificated Monthly Salaries | 58,098 | 58,948 | 46,812 | 58,490 | 59,270 | 54,776 |
| | | SUBTOTAL - CERTIFICATED SALARIES | 7,894,789 | 8,476,972 | 8,822,643 | 9,251,104 | 8,962,746 | 8,811,756 |
| | 2102 | Instructional Aides Monthly Salary | 3,144,729 | 3,499,398 | 3,730,744 | 4,160,800 | 4,102,061 | 3,915,838 |
| | 2103 | Instructional Aides Substitute | 143,708 | 125,179 | 359,755 | 63,965 | 12,086 | 29,825 |
| | 2112 | Instructional Aides overtime | 166 | 12,670 | 10,855 | 12,874 | 283 | 0 |
| | 2116 | Instructional Aides Hrly/Daily/Sub/Others | 879,667 | 638,804 | 232,547 | 217,725 | 152,121 | 295,009 |
| | 2150 | Cash In Lieu of Benefits | 167,737 | 147,710 | 139,594 | 139,595 | 180,420 | 198,730 |
| | 2202 | Classified Support Monthly Salary | 524,783 | 655,275 | 787,168 | 907,781 | 776,073 | 815,138 |
| | 2212 | Classified Support Overtime | 226 | 0 | 0 | 0 | 0 | 0 |
| | 2216 | Classified Support Hrly/Daily | 20,433 | 12,243 | 14,998 | 11,070 | 6,183 | 17,097 |
| | 2250 | Cash In Lieu | 2,914 | 9,089 | 27,698 | 30,158 | 31,208 | 35,882 |
| | 2402 | Clerical Tech & Off Staff Salaries | 281,425 | 259,358 | 311,680 | 315,155 | 314,508 | 302,992 |
| | 2403 | Clerical Tech & Office Staff Substitutes | 0 | 10,073 | 4,359 | 4,650 | 0 | 0 |
| | 2412 | Clerical Tech & Office Staff overtime | 0 | 113 | 11,714 | 12,300 | 25,306 | 25,345 |
| | 2416 | Clerical Tech & Off Staff - Hrly/Subs | 14,444 | 25,463 | 5,959 | 6,150 | 761 | 761 |
| | 2450 | Cash In Lieu of Benefits | 3,632 | 3,715 | 1,844 | 1,844 | 0 | 1,302 |
| | 2917 | Stipend / Student Workers | 33,033 | 19,157 | 31,419 | 32,000 | 32,000 | 0 |
| | | SUBTOTAL - CLASSIFIED SALARIES | 5,216,897 | 5,418,246 | 5,670,334 | 5,916,067 | 5,633,008 | 5,637,919 |
| | 3101 | STRS - Certificated | 1,084,563 | 1,311,121 | 1,464,358 | 1,452,345 | 1,413,012 | 1,374,757 |
| | 3102 | STRS - Classified | 2,050 | 93 | 1,555 | 0 | 723 | 721 |
| | 3201 | PERS - Certificated | 20,577 | 28,896 | 12,612 | 0 | 29,016 | 30,194 |
| | 3202 | PERS - Classified | 612,403 | 796,220 | 942,464 | 1,124,286 | 1,086,290 | 1,004,511 |
| | 3301 | Medicare - Certificated | 110,027 | 115,527 | 116,465 | 130,394 | 130,649 | 121,676 |
| | 3302 | Medicare - Classified | 73,336 | 75,985 | 64,735 | 83,744 | 83,592 | 80,034 |
| | 3311 | FICA - Certificated | 8,190 | 10,823 | 3,944 | 0 | 11,810 | 11,198 |
| | 3312 | FICA - Classified | 312,305 | 322,791 | 337,988 | 348,537 | 346,615 | 340,048 |
| | 3401 | Health & Welfare - Certificated | 595,124 | 603,338 | 581,182 | 782,342 | 553,711 | 545,563 |
| | 3402 | Health & Welfare - Classified | 980,033 | 974,089 | 955,066 | 1,160,283 | 928,669 | 913,563 |
| | 3501 | SUI - Certificated | 5,291 | 4,917 | 1,849 | 5,220 | 2,269 | 8,888 |
| | 3502 | SUI - Classified | 3,031 | 3,135 | 1,300 | 3,350 | 1,692 | 5,324 |
| | 3601 | Workers Compensation - Certificated | 162,488 | 173,769 | 180,797 | 184,357 | 185,971 | 180,933 |

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | | | |
|----------------------------------|-----------|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--|
| SPECIAL EDUCATION | | | | | | | | | |
| COMPARATIVE REPORT | | | | | | | | | |
| SACS | SACS | Description | Audited Actuals | Audited Actuals | Audited Actuals | Adopted Budget | Estimated Actuals | Unaudited Actuals | |
| RESC | OBJ | | 2017-18 As of 6-30-18 | 2018-19 As of 6-30-19 | 2019-20 As of 6-30-20 | 2020-21 As of 6-24-20 | 2020-21 As of 6-12-21 | 2020-21 As of 6-30-21 | |
| | 3602 | Workers Compensation - Classified | 107,288 | 111,005 | 116,815 | 115,241 | 118,203 | 115,742 | |
| | 3701 | Retiree Benefit - Certified | 182,442 | 169,382 | 95,806 | 80,933 | 42,242 | 79,435 | |
| | 3702 | Retiree Benefit - Classified | 89,421 | 95,951 | 66,135 | 49,085 | 28,052 | 50,806 | |
| | | SUBTOTAL - BENEFITS | 4,348,569 | 4,797,042 | 4,943,071 | 5,520,117 | 4,962,516 | 4,863,394 | |
| | | TOTAL SALRIES AND BENEFITS | 17,460,255 | 18,692,260 | 19,436,048 | 20,687,288 | 19,558,270 | 19,313,069 | |
| | 4300 | Materials & Supplies | 63,721 | 33,784 | 90,314 | 130,166 | 66,602 | 37,500 | |
| | 4350 | Other Supplies | 42,138 | 50,013 | 17,355 | 55,836 | 69,936 | 59,710 | |
| | 4380 | Unallocated Expense | 0 | 0 | 0 | 0 | 133,725 | 0 | |
| | 4400 | Equipment \$500 to \$5,000 | 40,562 | 60,102 | 74,397 | 78,256 | 36,169 | 31,757 | |
| | | SUBTOTAL - MATERIAL AND SUPPLIES | 146,422 | 143,898 | 182,066 | 264,258 | 306,432 | 128,967 | |
| | 5200 | Travel & Conference | 12,304 | 15,935 | 17,418 | 22,984 | 20,184 | 3,371 | |
| | 5220 | Travel & Training | 10,180 | 15,721 | 8,107 | 7,179 | 77,879 | 5,746 | |
| | 5300 | Dues & Memberships | 3,964 | 4,643 | 4,913 | 1,850 | 1,850 | 3,881 | |
| | 5600 | Rentals, Leases & Repairs | 1,068 | 967 | 1,756 | 2,777 | 2,777 | 0 | |
| | 5800/5100 | Professional/ Consulting Serv & Opr Exp. | 1,657,888 | 1,508,036 | 2,383,859 | 2,636,298 | 5,397,857 | 4,835,034 | |
| | 5620 | Maintenance Contracts | 4,399 | 0 | 0 | 100 | 100 | 0 | |
| | 5805/5105 | Non Public Agencies (Instruc. Per. Services) | 4,117,517 | 4,130,942 | 6,274,575 | 4,532,106 | 4,564,424 | 4,450,582 | |
| | 5815/5115 | Non Public Schools | 1,864,984 | 2,838,317 | 2,700,689 | 2,663,011 | 2,633,719 | 2,280,121 | |
| | 5829 | Legal Fees | 304,023 | 404,596 | 299,589 | 271,818 | 311,818 | 257,543 | |
| | 5840 | Special Education Settlement | 1,243,629 | 1,339,002 | 1,252,127 | 1,064,391 | 1,268,687 | 1,588,682 | |
| | 5910 | Postage /Mailings | 1,717 | 4,701 | 1,916 | 1,696 | 1,696 | 1,116 | |
| | 5920 | Cell Phone /Pages | 0 | 569 | 689 | 700 | 2,500 | 1,571 | |
| | | SUBTOTAL - OPERATING EXPENDITURES | 9,221,673 | 10,263,427 | 12,945,638 | 11,204,910 | 14,283,491 | 13,427,647 | |
| | 7130 | State Special Schools | 11,004 | 9,396 | 8,528 | 500 | 500 | 0 | |
| | 7142 | Other Tuition Pmts/County ofc | 0 | 0 | 0 | 50 | 50 | 0 | |
| | 7340 | Indirect Cost, including Transportation | 138,958 | 119,291 | 117,113 | 100,222 | 104,548 | 89,004 | |
| | | SUBTOTAL - DIRECT AND INDIRECT COST | 149,962 | 128,687 | 125,641 | 100,772 | 105,098 | 89,004 | |
| | | SUBTOTAL - OTHER EXPENDITURES | 9,518,057 | 10,536,013 | 13,253,345 | 11,569,940 | 14,695,021 | 13,645,618 | |
| | | Total Expenditures | 26,978,312 | 29,228,273 | 32,689,393 | 32,257,228 | 34,253,291 | 32,958,687 | |

| BERKELEY UNIFIED SCHOOL DISTRICT SPECIAL EDUCATION COMPARATIVE REPORT | | | | | | | | | | |
|---|------|--|--|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| SACS | SACS | | | | Audited Actuals | Audited Actuals | Audited Actuals | Adopted Budget | Estimated Actuals | Unaudited Actuals |
| RESC | OBJ | Description | | | 2017-18 As of 6-30-18 | 2018-19 As of 6-30-19 | 2019-20 As of 6-30-20 | 2020-21 As of 6-24-20 | 2020-21 As of 6-12-21 | 2020-21 As of 6-30-21 |
| | | Change in Fund Balance | | | (341,311) | 39,147 | (107,124) | 0 | (134,750) | (59,542) |
| | | Sub Total Expenditures and Change in Fund | | | 26,637,001 | 29,267,420 | 32,582,269 | 32,257,228 | 34,118,541 | 32,899,145 |
| | 8980 | Contribution from the General Fund/TIIG | | | (18,482,407) | (20,917,668) | (24,058,980) | (23,422,837) | (25,242,539) | (24,365,207) |
| | | Supplemental Information - Effective FY 2013-14 | | | | | | | | |
| | | Revenue Limit transfer, now a contribution | | | 770,000 | 770,000 | 770,000 | 770,000 | 770,000 | 770,000 |
| 0240 | 8980 | Expenses for Special Ed Transportation now unrestricted | | | (1,467,316) | (1,667,872) | (1,425,426) | (873,546) | (873,546) | (573,546) |
| | | Comparative contribution | | | (19,179,722) | (21,815,540) | (24,714,406) | (23,526,383) | (25,346,085) | (24,168,753) |

BERKELEY UNIFIED SCHOOL DISTRICT
SPECIAL EDUCATION
SUMMARIZED REVENUES EXPENDITURES AND CONTRIBUTION FROM THE UNRESTRICTED GENERAL FUND

| FISCAL YEAR | 2017-18 | 2018-19 | 2019-2020 | 2020-2021 | 2020-2021 | 2020-2021 |
|---|-------------------------------|-------------------------------|--------------------------------|--------------------------------|---------------------------------|-----------------------------------|
| Reporting Period | Audited Actuals As of 6/30/18 | Audited Actuals As of 6/30/19 | Audited Actuals As of 06/30/20 | Adopted Budget As of 6/24/2020 | Estimated Actuals As of 6/12/21 | Unaudited Actuals As of 6/30/2021 |
| Total Revenues | 8,154,595 | 8,349,752 | 8,523,289 | 8,834,391 | 8,876,002 | 8,533,938 |
| Total Expenditures & Change in Fund Balance | 26,637,001 | 29,267,420 | 32,582,269 | 32,257,228 | 34,118,541 | 32,899,145 |
| General Fund and Fund Balance | (18,482,406) | (20,917,668) | (24,058,980) | (23,422,837) | (25,242,539) | (24,365,207) |



The white Rectangular Bars in the chart represents the size of the General Fund Contributions to Special Education

PARCEL

TAX

FUNDS

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURES BB/H
COMPARISON REPORT

| SACS OBJ | Description | Audited Actuals 2017-18 As of 6/30/18 | Audited Actuals 2018-19 As of 6/30/19 | Audited Actuals 2019-20 As of 6/30/20 | Adopted Budget 2020-21 As of 6/24/20 | Estimated Actuals 2020-21 As of 6/12/2021 | Unaudited Actuals 2020-21 As of 6/30/2021 |
|------------------------------|------------------------------------|---|---|---|--|---|---|
| REVENUE | | | | | | | |
| 8621 | Parcel Taxes | \$6,000,282 | \$6,161,016 | \$6,345,726 | \$7,190,000 | \$7,190,000 | \$7,411,618 |
| 8623 | Parcel Taxes Prior Year | \$0 | \$126,268 | \$26,556 | \$0 | \$0 | \$67,156 |
| 8660 | Interest | \$10,714 | \$5,024 | \$19,606 | \$2,000 | \$2,000 | \$7,411 |
| 8699 | All Other Local Revenue | \$77,621 | (\$1,615) | \$0 | \$0 | \$0 | \$0 |
| | TOTAL REVENUE | \$6,088,617 | \$6,290,693 | \$6,391,888 | \$7,192,000 | \$7,192,000 | \$7,486,184 |
| EXPENDITURES | | | | | | | |
| CERTIFICATED SALARIES | | | | | | | |
| 1116 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,532 |
| | Subtotal | \$0 | \$0 | | \$0 | \$0 | \$1,532 |
| CLASSIFIED SALARIES | | | | | | | |
| 2202 | Classified Support Monthly Salary | \$2,068,768 | \$2,141,931 | \$2,065,113 | \$2,396,632 | \$2,396,632 | \$2,199,623 |
| 2212 | Classified Support Overtime | \$94,897 | \$115,820 | \$83,278 | \$110,000 | \$110,000 | \$357,618 |
| 2216 | Class Support Hrly/Daily Subs | \$113,753 | \$34,560 | \$11,200 | \$55,000 | \$55,000 | \$29,615 |
| 2250 | Cash-in-Lieu of Benefits | \$50,035 | \$48,868 | \$42,937 | \$44,634 | \$44,634 | \$25,238 |
| | Subtotal | \$2,327,453 | \$2,341,180 | \$2,202,528 | \$2,606,266 | \$2,606,266 | \$2,612,094 |
| 2302 | Class Super & Admin Monthly Salary | \$358,306 | \$375,640 | \$430,364 | \$553,413 | \$483,211 | \$507,801 |
| 2350 | Cash-in-Lieu of Benefits | \$7,264 | \$7,431 | \$7,376 | \$7,378 | \$7,378 | \$7,594 |
| | Subtotal | \$365,570 | \$383,071 | \$437,740 | \$560,791 | \$490,589 | \$515,395 |
| 2402 | Clerical Tech & Ofc Staff Salary | \$141,634 | \$146,937 | \$144,125 | \$149,317 | \$149,317 | \$132,233 |
| 2403 | Clerical Tech & Ofc Staff Sub | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2412 | Clerical Tech & Ofc Staff Overtime | \$0 | \$0 | \$0 | \$4,000 | \$4,000 | \$398 |
| 2416 | Clerical Hrly Daily Subs Other | \$0 | \$406 | \$0 | \$0 | \$0 | \$14,468 |
| 2450 | Cash-in-Lieu of Benefits | \$1,833 | \$1,220 | \$1,858 | \$0 | \$0 | \$1,410 |
| | Subtotal | \$143,467 | \$148,563 | \$145,983 | \$153,317 | \$153,317 | \$148,509 |

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURES BB/H
COMPARISON REPORT

| SACS OBJ | Description | Audited Actuals 2017-18 As of 6/30/18 | Audited Actuals 2018-19 As of 6/30/19 | Audited Actuals 2019-20 As of 6/30/20 | Adopted Budget 2020-21 As of 6/24/20 | Estimated Actuals 2020-21 As of 6/12/2021 | Unaudited Actuals 2020-21 As of 6/30/2021 |
|-------------|---|---|---|---|--|---|---|
| | Total Salaries | \$2,836,490 | \$2,872,814 | \$2,786,251 | \$3,320,374 | \$3,250,172 | \$3,277,530 |
| | EMPLOYEE BENEFITS | | | | | | |
| 3101 | STRS, Certificated | \$0 | \$0 | \$0 | \$0 | \$0 | \$116 |
| 3102 | STRS, Classified | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3201 | Public Empl. Ret. Sys, Certif | \$0 | \$0 | \$0 | \$0 | \$0 | \$169 |
| 3202 | Public Empl. Ret. Sys, (PERS) Classif | \$406,388 | \$478,835 | \$519,245 | \$641,567 | \$627,035 | \$588,603 |
| 3301 | Medicare/Certificated | \$0 | \$0 | \$0 | \$0 | \$0 | \$22 |
| 3302 | Medicare/Alt. Classified Position | \$39,708 | \$40,291 | \$38,153 | \$47,932 | \$46,914 | \$46,896 |
| 3311 | FICA-Certificated | \$0 | \$0 | \$0 | \$0 | \$0 | \$51 |
| 3312 | OASDI/Alt. Classif Position | \$168,260 | \$172,278 | \$166,694 | \$204,950 | \$200,597 | \$200,522 |
| 3402 | Health & Welfare Ben. Classified | \$377,776 | \$375,831 | \$365,015 | \$426,461 | \$417,678 | \$402,206 |
| 3501 | State Unemployment Ins. Certificated | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3502 | State Unemployment Ins. Classified | \$1,660 | \$1,680 | \$837 | \$1,917 | \$1,876 | \$425 |
| 3601 | Workers' Compensation Ins. Certificated | \$0 | \$0 | \$0 | \$0 | \$0 | \$31 |
| 3602 | Workers' Compensation Ins. Classif. | \$58,652 | \$59,375 | \$57,432 | \$67,945 | \$66,506 | \$68,963 |
| 3701 | Retiree Benefits, Certificated Position | \$0 | \$0 | \$0 | \$0 | \$0 | \$14 |
| 3702 | Retiree Benefits, Classified Position | \$59,737 | \$56,823 | \$36,016 | \$29,145 | \$28,513 | \$30,277 |
| | Subtotal | \$1,112,181 | \$1,185,112 | \$1,183,392 | \$1,419,917 | \$1,389,119 | \$1,338,296 |
| | BOOKS AND SUPPLIES | | | | | | |
| 4350 | Other Supplies | \$325,658 | \$383,906 | \$336,036 | \$390,000 | \$390,000 | \$351,049 |
| 4380 | Unallocated Exp./Placeholder | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4400 | Equipment \$500 to \$5,000 | \$11,166 | \$28,471 | \$79,300 | \$66,000 | \$271,576 | \$476,054 |
| 4600 | Fuel - Gasoline | \$32,959 | \$34,597 | \$26,683 | \$25,000 | \$31,000 | \$32,580 |
| 4610 | Fuel - Natural Gas | \$1,452 | \$1,236 | \$312 | \$1,000 | \$1,000 | \$816 |
| 4620 | Fuel - Diesel | \$2,603 | \$0 | \$0 | \$1,000 | \$1,000 | \$530 |
| | Subtotal | \$373,838 | \$448,209 | \$442,331 | \$483,000 | \$694,576 | \$861,029 |
| | SERV., OTHER OPER. SUPP. | | | | | | |

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURES BB/H
COMPARISON REPORT

| SACS OBJ | Description | Audited Actuals 2017-18 As of 6/30/18 | Audited Actuals 2018-19 As of 6/30/19 | Audited Actuals 2019-20 As of 6/30/20 | Adopted Budget 2020-21 As of 6/24/20 | Estimated Actuals 2020-21 As of 6/12/2021 | Unaudited Actuals 2020-21 As of 6/30/2021 |
|-------------|--|---|---|---|--|---|---|
| 5200 | Travel and Conferences | \$10,211 | \$6,337 | \$6,199 | \$13,000 | \$13,000 | \$3,540 |
| 5300 | Dues and Memberships | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5600 | Rentals, Leases, and Repairs | \$883,208 | \$1,256,051 | \$1,342,684 | \$1,139,000 | \$1,307,800 | \$1,210,830 |
| 5610 | Rentals and Leases | \$14,223 | \$13,197 | \$28,449 | \$35,000 | \$35,000 | \$19,286 |
| 5753 | Copier Lease - Inter Funds | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$3,000 |
| 5759 | Work Order Charges | \$23,525 | \$33,668 | \$29,992 | \$40,500 | \$40,500 | \$0 |
| 5800 | Prof/Consulting Svcs & Oper Exp | \$129,990 | \$137,663 | \$225,348 | \$192,825 | \$304,025 | \$231,743 |
| 5829 | Legal Fees | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5831 | Audit Expense | \$7,100 | \$8,800 | \$7,300 | \$8,000 | \$8,000 | \$8,400 |
| 5910 | Postage/Mailing | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5920 | Cell Phone | \$4,170 | \$6,643 | \$6,056 | \$8,000 | \$8,000 | \$7,281 |
| | Subtotal | \$1,075,427 | \$1,465,360 | \$1,649,028 | \$1,439,325 | \$1,719,325 | \$1,484,081 |
| | CAPITAL OUTLAY | | | | | | |
| 6100 | Sites & Improvement | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6200 | Buildings & Improvement of Bldgs | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6400 | Equipment | \$109,712 | \$114,606 | \$66,310 | \$95,000 | \$174,424 | \$104,424 |
| | Subtotal | \$109,712 | \$114,606 | \$66,310 | \$95,000 | \$174,424 | \$104,424 |
| | DIRECT SUPPORT / INDIRECT COSTS | | | | | | |
| 7340 | Indirect Costs | \$321,717 | \$354,014 | \$321,839 | \$321,663 | \$334,515 | \$331,341 |
| 7350 | Direct Support Chg - Interfund | | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Subtotal | \$321,717 | \$354,014 | \$321,839 | \$321,663 | \$334,515 | \$331,341 |
| | TOTAL EXPENDITURES | \$5,829,365 | \$6,440,115 | \$6,449,151 | \$7,079,279 | \$7,562,131 | \$7,396,700 |
| | EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES | \$259,252 | (\$149,422) | (\$57,263) | \$112,721 | (\$370,131) | \$89,484 |
| | BEGINNING FUND BALANCE | \$1,251,683 | \$1,510,935 | \$1,361,513 | \$1,304,250 | \$1,304,250 | \$1,304,250 |

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURES BB/H
COMPARISON REPORT

| SACS OBJ | Description | Audited Actuals 2017-18 As of 6/30/18 | Audited Actuals 2018-19 As of 6/30/19 | Audited Actuals 2019-20 As of 6/30/20 | Adopted Budget 2020-21 As of 6/24/20 | Estimated Actuals 2020-21 As of 6/12/2021 | Unaudited Actuals 2020-21 As of 6/30/2021 |
|-------------|---------------------------------------|---|---|---|--|---|---|
| | ENDING FUND BALANCE | \$1,510,935 | \$1,361,513 | \$1,304,250 | \$1,416,971 | \$934,119 | \$1,393,734 |
| | Adjusted Ending Fund balance | \$0 | \$0 | | \$0 | \$0 | \$0 |
| | Economic Uncertainties 3.0% | \$174,881 | \$193,203 | \$193,475 | \$212,378 | \$226,864 | \$221,901 |
| | RESTRICTED ENDING FUND BALANCE | \$1,336,054 | \$1,168,310 | \$1,110,775 | \$1,204,593 | \$707,255 | \$1,171,833 |

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | |
|---|--------------------------------|--------------------------------------|--|--|
| FUND 04 - BERKELEY EDUCATOR RECRUITMENT AND RETENTION ACT (BERRA) | | | | |
| COMPARISON REPORT | | | | |
| Object Code | Description | Adopted Budget 2020-21 As of 6/24/20 | Estimated Actuals 2020-21 As of 06/30/21 | Unaudited Actuals 2020-21 as of 06/30/21 |
| REVENUE | | | | |
| 8621 | Parcel Taxes | \$9,956,135 | \$9,956,135 | \$10,129,224 |
| 8623 | Parcel Tax Prior Year | \$0 | \$0 | \$0 |
| 8660 | Interest | \$0 | \$0 | \$0 |
| | Total Revenue | \$9,956,135 | \$9,956,135 | \$10,129,224 |
| EXPENDITURES | | | | |
| CERTIFICATED SALARIES | | | | |
| 1102 | TEACHERS' MONTHLY SALARIES | \$28,255 | \$42,380 | \$3,682,519 |
| 1103 | SUBSTITUTE TEACHERS ILLNESS | \$0 | \$0 | -\$601 |
| 1104 | HOURLY ADULT ED TEACHING | \$0 | \$0 | \$76,020 |
| 1106 | HRLY EXTRA DUTY/CURR DV/ADULT | \$0 | \$0 | \$10,356 |
| 1108 | NON DUTY DAYS | \$0 | \$0 | \$6,201 |
| 1116 | TCHR HOURLY/DAILY | \$0 | \$0 | \$75,829 |
| 1117 | TEACHER STIPEND | \$25,000 | \$25,000 | \$9,316 |
| 1150 | CASH IN LIEU OF BENEFITS | \$0 | \$0 | \$0 |
| 1151 | Substitutes cash in lieu | \$0 | \$0 | \$0 |
| 1202 | CERT PUPIL SUPPORT MONTHLY SAL | \$0 | \$0 | \$327,309 |
| 1216 | HOURLY/DAILY | \$0 | \$0 | \$5,474 |
| 1217 | CERT PUPIL SUPPORT STIPEND | \$0 | \$0 | \$3 |
| 1250 | CASH IN LIEU OF BENEFITS | \$0 | \$0 | -\$183 |
| 1302 | CERT SUPVR & ADM MONTHLY SAL | \$0 | \$0 | \$422,707 |
| 1306 | ADM & SUPV EXTRA DUTY | \$0 | \$0 | \$2,225 |
| 1316 | ADN & SUPV SUBS | \$0 | \$0 | \$3,744 |
| 1317 | ADM & SUPV STIPEND | \$0 | \$0 | \$0 |
| 1350 | CASH IN LIEU OF BENEFITS | \$0 | \$0 | -\$31 |
| 1902 | OTHER CERTIFICATED MONTHLY SAL | \$4,871,400 | \$4,871,400 | \$96,598 |
| 1916 | HOURLY/DAILY | \$0 | \$0 | \$5,752 |

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | |
|---|--|--------------------------------------|--|--|
| FUND 04 - BERKELEY EDUCATOR RECRUITMENT AND RETENTION ACT (BERRA) | | | | |
| COMPARISON REPORT | | | | |
| Object Code | Description | Adopted Budget 2020-21 As of 6/24/20 | Estimated Actuals 2020-21 As of 06/30/21 | Unaudited Actuals 2020-21 as of 06/30/21 |
| 1917 | OTHER CERTIFICATED STIPEND | \$0 | \$0 | -\$62 |
| | Subtotal Certificated Salaries | \$4,924,655 | \$4,938,780 | \$4,723,175 |
| | CLASSIFIED SALARIES | | | |
| 2102 | Instructional Aides Monthly Salary | \$0 | \$0 | \$430,949 |
| 2103 | Instructional Aides Substitute | \$0 | \$0 | -\$66 |
| 2112 | Instructional Aides Overtime | \$0 | \$0 | \$0 |
| 2116 | Instructional Aides Hrly/Daily/Sub Other | \$0 | \$0 | \$37,073 |
| 2117 | Classified Stipends | \$0 | \$0 | -\$633 |
| 2150 | Cash-in-Lieu of Benefits | \$0 | \$0 | -\$352 |
| 2176 | Adult School Instructor | \$0 | \$0 | \$350 |
| 2182 | Instructional Spec. Monthly Salary | \$0 | \$0 | \$63,862 |
| 2186 | Instructional Spec. Hourly | \$0 | \$0 | \$5,857 |
| 2202 | Classified Support Monthly Salary | \$0 | \$0 | \$733,432 |
| 2212 | Classified Support Overtime | \$0 | \$0 | \$34,097 |
| 2216 | Class Support Hrly/Daily Subs | \$0 | \$0 | \$31,554 |
| 2250 | Cash-in-Lieu of Benefits | \$0 | \$0 | -\$3,037 |
| 2302 | Class Super & Admin Month Salary | \$7,060 | \$89,278 | \$369,152 |
| 2316 | Class Supv-Hrly/Daily | \$0 | \$0 | \$5,469 |
| 2402 | Clerical Tech & Office Staff Salary | \$10,882 | \$10,882 | \$406,753 |
| 2412 | Clerical Tech & Office Overtime | \$0 | \$0 | \$11,221 |
| 2416 | Clerical Hrly Daily Subs Other | \$0 | \$0 | \$15,159 |
| 2450 | Cash-in-Lieu of Benefits | \$1,302 | \$1,302 | -\$299 |
| 2902 | Other Classified Monthly Salary | \$2,210,277 | \$2,128,059 | \$82,248 |
| 2912 | Other Classified Overtime | \$0 | \$0 | \$2,886 |
| 2916 | Other Class Hrly/Daily Subs Other | \$0 | \$0 | \$2,134 |
| 2950 | Cash-in-Lieu of Benefits | \$0 | \$0 | \$28 |
| | Subtotal Classified Salaries | \$2,229,521 | \$2,229,521 | \$2,227,839 |

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | |
|---|---------------------------------------|--------------------------------------|--|--|
| FUND 04 - BERKELEY EDUCATOR RECRUITMENT AND RETENTION ACT (BERRA) | | | | |
| COMPARISON REPORT | | | | |
| Object Code | Description | Adopted Budget 2020-21 As of 6/24/20 | Estimated Actuals 2020-21 As of 06/30/21 | Unaudited Actuals 2020-21 as of 06/30/21 |
| EMPLOYEE BENEFITS | | | | |
| 3101 | State Tchrs' Ret Sys (STRS), Cert | \$807,180 | \$809,461 | \$732,478 |
| 3102 | State Tchrs' Ret Sys, (STRS) Class. | \$391 | \$391 | \$1,212 |
| 3201 | Public Empl. Ret. Sys. (PERS) Certif. | \$11,362 | \$11,362 | \$23,735 |
| 3202 | Public Empl. Ret. Sys (PERS) Class. | \$400,402 | \$400,402 | \$410,541 |
| 3301 | Medicare - Certificated | \$73,104 | \$73,309 | \$64,669 |
| 3302 | Medicare -Classified | \$30,489 | \$30,489 | \$31,439 |
| 3311 | OASDI/Medicare/Alt. Certif. Position | \$4,099 | \$4,099 | \$7,635 |
| 3312 | OASDI/Medicare/Alt. Classif. Position | \$129,707 | \$129,707 | \$133,863 |
| 3401 | Health & Welfare - Certificated | \$24,630 | \$24,648 | \$5,008 |
| 3402 | Health & Welfare - Classified | \$12,782 | \$12,782 | \$7,712 |
| 3501 | State Unemployment Ins. Certif | \$3,046 | \$3,054 | \$4,484 |
| 3502 | State Unemployment Ins. Class | \$1,231 | \$1,231 | \$1,423 |
| 3601 | Workers' Comp. Ins. Certificated | \$103,829 | \$104,119 | \$97,098 |
| 3602 | Workers' Comp. Ins. Classified | \$43,028 | \$43,028 | \$45,849 |
| 3701 | Retiree Benefits - Certificated | \$43,542 | \$43,669 | \$42,639 |
| 3702 | Retiree Benefits - Classified | \$18,655 | \$18,655 | \$20,129 |
| | Subtotal Employee Benefits | \$1,707,477 | \$1,710,406 | \$1,629,913 |
| BOOKS & SUPPLIES | | | | |
| 4380 | Unallocated | \$25,246 | \$25,246 | \$0 |
| 4390 | Carryover Funds | \$0 | \$0 | \$0 |
| 4400 | Equipment \$500 to \$5,000 | \$0 | \$0 | \$0 |
| | Subtotal Books & Supplies | \$25,246 | \$25,246 | \$0 |
| SVC, OTHER OPERATING SUPPLIES | | | | |
| 5200 | Travel and Conferences | \$0 | \$0 | \$0 |

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | |
|---|--|--------------------------------------|--|--|
| FUND 04 - BERKELEY EDUCATOR RECRUITMENT AND RETENTION ACT (BERRA) | | | | |
| COMPARISON REPORT | | | | |
| Object Code | Description | Adopted Budget 2020-21 As of 6/24/20 | Estimated Actuals 2020-21 As of 06/30/21 | Unaudited Actuals 2020-21 as of 06/30/21 |
| 5300 | Dues and Memberships | \$0 | \$0 | \$0 |
| 5800 | Prof/Consulting Svcs & Oper Exp | \$295,001 | \$277,947 | \$183,060 |
| 5831 | Audit Expense | \$8,000 | \$8,000 | \$0 |
| | Subtotal Other Operating Supplies | \$303,001 | \$285,947 | \$183,060 |
| | CAPITAL OUTLAY | | | |
| 6200 | Buildings & Improvement of Bldgs | \$0 | \$0 | \$0 |
| 6400 | Equipment | \$0 | \$0 | \$0 |
| | Subtotal Capital Outlay | \$0 | \$0 | \$0 |
| | DIRECT SUPPORT/INDIRECT COST | | | |
| 7310 | Direct Support Charges | \$0 | \$0 | \$0 |
| 7340 | Indirect costs | \$423,498 | \$423,498 | \$404,324 |
| | Subtotal Dir Support /Ind. Costs | \$423,498 | \$423,498 | \$404,324 |
| | TOTAL EXPENDITURES | \$9,613,398 | \$9,613,398 | \$9,168,311 |
| | EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | \$342,737 | \$342,737 | \$960,913 |
| | BEGINNING FUND BALANCE | \$0 | \$0 | \$0 |
| | ENDING FUND BALANCE | \$342,737 | \$342,737 | \$960,913 |
| | Restricted to BERRA | \$54,335 | \$54,335 | \$685,864 |
| | Economic Uncertainties 3.0% | \$288,402 | \$288,402 | \$275,049 |
| | UNALLOCATED ENDING FUND BALANCE | \$0 | \$0 | \$0 |

BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)

COMPARISON REPORT

| Object Code | Description | Audited Actuals 2016/17 As of 6/30/17 | Audited Actuals 2017-18 As of 6/30/18 | Audited Actuals 2018-19 As of 6/30/19 | Audited Actuals 2019-20 As of 6/30/20 | Adopted Budget 2020-21 As of 6/24/20 | Estimated Actuals 2020-21 As of 06/30/21 | Unaudited Actuals 2020-21 as of 06/30/21 |
|------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|--------------------------------------|--|--|
| REVENUE | | | | | | | | |
| 8621 | Parcel Taxes | \$25,634,458 | \$30,160,413 | \$30,908,742 | \$32,142,123 | \$32,919,700 | \$32,919,700 | \$33,185,464 |
| 8623 | Parcel Tax Prior Year | \$63,017 | \$0 | \$296,316 | \$33,312 | \$0 | \$0 | \$320,109 |
| 8660 | Interest | \$74,128 | \$116,616 | \$176,871 | \$278,479 | \$65,000 | \$65,000 | \$159,706 |
| 8699 | All Other Local Revenue | \$1,491 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Revenue | \$25,773,093 | \$30,277,029 | \$31,381,929 | \$32,453,914 | \$32,984,700 | \$32,984,700 | \$33,665,279 |
| EXPENDITURES | | | | | | | | |
| CERTIFICATED SALARIES | | | | | | | | |
| 1102 | Teachers' Monthly Salaries | \$1,576,034 | \$3,093,264 | \$3,649,634 | \$4,395,867 | \$4,751,043 | \$4,709,785 | \$4,820,711 |
| 1103 | Substitute Teacher Illness | \$6,946 | \$7,525 | \$7,816 | \$4,368 | \$11,938 | \$12,767 | \$3,094 |
| 1116 | Tchr Hourly/Daily/Subs Other | \$95,917 | \$92,161 | \$59,273 | \$44,454 | \$97,894 | \$156,149 | \$49,708 |
| 1117 | Teacher Stipend | \$48,122 | \$49,390 | \$55,503 | \$44,660 | \$11,112 | \$69,151 | \$46,875 |
| 1202 | Cert Pupil Support Monthly Salary | \$1,309,695 | \$1,197,544 | \$1,306,111 | \$1,521,161 | \$1,406,105 | \$1,405,243 | \$1,329,956 |
| 1203 | Cert Pupil Support/Subs | \$0 | \$0 | \$0 | \$364 | \$0 | \$0 | \$0 |
| 1216 | Hrly / Daily / Subs | \$0 | \$979 | \$210 | \$270 | \$0 | \$0 | \$1,045 |
| 1217 | Cert Pupil Support Stipend | \$3,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1302 | Cert Supervisor & Adm Monthly Salary | \$507,668 | \$472,610 | \$432,955 | \$685,358 | \$593,927 | \$593,927 | \$612,748 |
| 1350 | Cash-in-Lieu of Benefits | \$4,408 | \$4,927 | \$12,165 | \$14,138 | \$0 | \$0 | \$7,594 |
| 1902 | Other Certificated Salaries | \$254,614 | \$261,798 | \$362,065 | \$214,746 | \$719,789 | \$719,789 | \$334,226 |
| 1916 | Other Hourly Certificated Salaries | \$13,132 | \$2,151 | \$11,283 | \$0 | \$19,900 | \$19,900 | \$67,773 |
| 1917 | Certificated Stipend | \$31,055 | \$30,981 | \$28,350 | \$19,813 | \$0 | \$0 | \$2,058 |
| | Subtotal Certificated Salaries | \$3,850,591 | \$5,213,330 | \$5,925,366 | \$6,945,199 | \$7,611,708 | \$7,686,711 | \$7,275,788 |
| CLASSIFIED SALARIES | | | | | | | | |
| 2102 | Instructional Aides Monthly Salary | \$42,204 | \$14,789 | \$14,722 | \$45,346 | \$32,387 | \$32,364 | \$33,030 |

BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)

COMPARISON REPORT

| Object Code | Description | Audited Actuals 2016/17 As of 6/30/17 | Audited Actuals 2017-18 As of 6/30/18 | Audited Actuals 2018-19 As of 6/30/19 | Audited Actuals 2019-20 As of 6/30/20 | Adopted Budget 2020-21 As of 6/24/20 | Estimated Actuals 2020-21 As of 06/30/21 | Unaudited Actuals 2020-21 as of 06/30/21 |
|-------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|--------------------------------------|--|--|
| 2103 | Instructional Aides Substitute | \$267 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2112 | Instructional Aides Overtime | \$0 | \$0 | \$80 | \$0 | \$0 | \$0 | \$0 |
| 2116 | Instructional Aides Hrly/Daily/Sub Other | \$16,013 | \$29,437 | \$40,477 | \$20,187 | \$8,374 | \$760 | \$15,916 |
| 2117 | Classified Stipends | \$0 | \$0 | \$0 | \$40,964 | \$74,681 | \$100,022 | \$44,400 |
| 2146 | Tutors - Hourly | \$57,232 | \$54,322 | \$65,279 | \$57,913 | \$57,686 | \$90,086 | \$68,513 |
| 2150 | Cash-in-Lieu of Benefits | \$12,344 | \$6,784 | \$5,861 | \$3,612 | \$5,607 | \$5,607 | \$6,999 |
| 2182 | Instructional Spec. Monthly Salary | \$110,573 | \$89,558 | \$82,557 | \$64,276 | \$99,161 | \$103,229 | \$86,799 |
| 2186 | Instructional Spec. Hourly | \$11,909 | \$31,334 | \$11,952 | \$13,066 | \$11,992 | \$13,733 | \$16,068 |
| 2202 | Classified Support Monthly Salary | \$1,040,451 | \$1,047,754 | \$1,070,724 | \$1,125,723 | \$1,180,476 | \$1,180,476 | \$1,146,498 |
| 2203 | Classified Support Subs | \$6,019 | \$7,976 | \$15,075 | \$7,539 | \$16,207 | \$16,207 | \$0 |
| 2212 | Classified Support Overtime | \$2,232 | \$268 | \$644 | \$0 | \$3,160 | \$3,160 | \$0 |
| 2216 | Class Support Hrly/Daily Subs | \$23,902 | \$18,032 | \$12,132 | \$22,828 | \$22,759 | \$22,759 | \$12,223 |
| 2250 | Cash-in-Lieu of Benefits | \$29,822 | \$33,613 | \$35,020 | \$38,855 | \$41,816 | \$41,816 | \$43,472 |
| 2302 | Class Super & Admin Month Salary | \$283,945 | \$294,270 | \$307,550 | \$198,078 | \$222,387 | \$222,387 | \$225,131 |
| 2402 | Clerical Tech & Office Staff Salary | \$172,215 | \$137,910 | \$158,093 | \$182,812 | \$185,226 | \$185,226 | \$185,866 |
| 2412 | Clerical Tech & Office Overtime | \$209 | \$247 | \$430 | \$0 | \$0 | \$0 | \$0 |
| 2416 | Clerical Hrly Daily Subs Other | \$4,386 | \$10,086 | \$998 | \$0 | \$3,615 | \$3,615 | \$572 |
| 2450 | Cash-in-Lieu of Benefits | \$7,695 | \$2,736 | \$16,173 | \$14,753 | \$13,644 | \$13,644 | \$15,188 |
| 2902 | Other Classified Monthly Salary | \$420,137 | \$369,008 | \$386,607 | \$234,804 | \$264,021 | \$260,402 | \$252,628 |
| 2912 | Other Classified Overtime | \$321 | \$0 | \$61 | \$214 | \$904 | \$904 | \$0 |
| 2916 | Other Class Hrly/Daily Subs Other | \$15,330 | \$25,537 | \$6,683 | \$12,769 | \$7,232 | \$7,232 | \$15,037 |
| 2950 | Cash-in-Lieu of Benefits | \$19,657 | \$17,162 | \$17,446 | \$16,188 | \$0 | \$0 | \$9,979 |
| | Subtotal Classified Salaries | \$2,276,864 | \$2,190,823 | \$2,248,564 | \$2,099,927 | \$2,251,335 | \$2,303,629 | \$2,178,319 |
| | EMPLOYEE BENEFITS | | | | | | | |
| 3101 | State Tchrs' Ret Sys (STRS), Cert | \$428,618 | \$685,297 | \$905,151 | \$1,142,389 | \$1,203,129 | \$1,207,742 | \$1,114,998 |

BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)

COMPARISON REPORT

| Object Code | Description | Audited Actuals 2016/17 As of 6/30/17 | Audited Actuals 2017-18 As of 6/30/18 | Audited Actuals 2018-19 As of 6/30/19 | Audited Actuals 2019-20 As of 6/30/20 | Adopted Budget 2020-21 As of 6/24/20 | Estimated Actuals 2020-21 As of 06/30/21 | Unaudited Actuals 2020-21 as of 06/30/21 |
|-----------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|--------------------------------------|--|--|
| 3102 | State Tchrs' Ret Sys. (STRS) Class. | \$681 | \$272 | (\$35) | \$159 | \$0 | \$0 | \$0 |
| 3201 | Public Empl. Ret. Sys. (PERS) Certif. | \$58,223 | \$44,486 | \$35,455 | \$58,754 | \$41,968 | \$48,933 | \$65,054 |
| 3202 | Public Empl. Ret. Sys (PERS) Class. | \$269,038 | \$293,047 | \$352,314 | \$352,955 | \$430,813 | \$429,137 | \$384,931 |
| 3301 | Medicare - Certificated | \$51,808 | \$70,222 | \$80,276 | \$93,550 | \$110,380 | \$111,467 | \$99,738 |
| 3302 | Medicare - Classified | \$31,480 | \$30,243 | \$31,078 | \$26,809 | \$32,822 | \$35,047 | \$30,629 |
| 3311 | OASDI/Medicare/Alt. Certif. Position | \$23,592 | \$15,965 | \$11,572 | \$17,634 | \$12,133 | \$14,226 | \$18,350 |
| 3312 | OASDI/Medicare/Alt. Classif. Position | \$133,249 | \$129,130 | \$132,890 | \$124,626 | \$139,568 | \$142,802 | \$130,958 |
| 3401 | Health & Welfare - Certificated | \$323,503 | \$428,070 | \$428,172 | \$511,173 | \$700,314 | \$669,837 | \$498,005 |
| 3402 | Health & Welfare - Classified | \$340,411 | \$311,410 | \$296,964 | \$270,043 | \$304,055 | \$294,445 | \$259,237 |
| 3501 | State Unemployment Ins. Certif | \$2,231 | \$3,022 | \$3,280 | \$1,413 | \$4,419 | \$4,538 | \$6,857 |
| 3502 | State Unemployment Ins. Class | \$1,378 | \$1,271 | \$1,304 | \$511 | \$1,312 | \$1,338 | \$1,868 |
| 3601 | Workers' Comp. Ins. Certificated | \$78,825 | \$106,830 | \$121,244 | \$142,393 | \$156,044 | \$157,613 | \$149,154 |
| 3602 | Workers' Comp. Ins. Classified | \$46,617 | \$44,930 | \$46,095 | \$43,118 | \$46,145 | \$47,064 | \$44,742 |
| 3701 | Retiree Benefits - Certificated | \$101,675 | \$104,010 | \$119,170 | \$76,210 | \$69,256 | \$69,959 | \$65,483 |
| 3702 | Retiree Benefits - Classified | \$60,600 | \$44,046 | \$43,630 | \$24,364 | \$19,786 | \$20,345 | \$19,643 |
| | Subtotal Employee Benefits | \$1,951,929 | \$2,312,251 | \$2,608,561 | \$2,886,101 | \$3,272,144 | \$3,254,493 | \$2,889,647 |
| BOOKS & SUPPLIES | | | | | | | | |
| 4200 | Books & Other Ref. Materials | \$78,721 | \$73,156 | \$89,383 | \$71,076 | \$114,668 | \$161,697 | \$127,605 |
| 4300 | Materials and Supplies | \$273,983 | \$307,280 | \$465,826 | \$327,077 | \$391,885 | \$416,739 | \$247,814 |
| 4350 | Other Supplies | \$7,286 | \$6,192 | \$7,611 | \$8,939 | \$18,000 | \$17,050 | \$3,086 |
| 4380 | Unallocated | \$0 | \$0 | \$0 | \$0 | \$1,199,036 | \$1,064,808 | \$0 |
| 4390 | Carryover Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$525,993 | \$0 |
| 4400 | Equipment \$500 to \$5,000 | \$62,823 | \$53,713 | \$112,662 | \$224,148 | \$386,323 | \$405,344 | \$125,264 |
| | Subtotal Books & Supplies | \$422,813 | \$440,341 | \$675,482 | \$631,240 | \$2,109,912 | \$2,591,631 | \$503,769 |

BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)

COMPARISON REPORT

| Object Code | Description | Audited Actuals 2016/17 As of 6/30/17 | Audited Actuals 2017-18 As of 6/30/18 | Audited Actuals 2018-19 As of 6/30/19 | Audited Actuals 2019-20 As of 6/30/20 | Adopted Budget 2020-21 As of 6/24/20 | Estimated Actuals 2020-21 As of 6/30/21 | Unaudited Actuals 2020-21 as of 6/30/21 |
|-------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|--------------------------------------|---|---|
| | SVC, OTHER OPERATING SUPPLIES | | | | | | | |
| 5200 | Travel and Conferences | \$41,771 | \$35,591 | \$44,415 | \$39,461 | \$36,500 | \$61,250 | \$9,953 |
| 5300 | Dues and Memberships | \$688 | \$794 | \$780 | \$1,592 | \$1,400 | \$1,400 | \$729 |
| 5600 | Rentals, Leases, and Repairs | \$32,085 | \$11,637 | \$27,239 | \$30,833 | \$40,000 | \$66,000 | \$50,730 |
| 5712 | Central Printing - Xerox | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5751 | Field Trips - Interfund | \$7,471 | \$9,072 | \$4,491 | \$689 | \$7,317 | \$5,317 | \$0 |
| 5752 | Central Printing - Xerox | \$1,000 | \$1,000 | \$1,000 | \$0 | \$0 | \$0 | \$0 |
| 5800 | Prof/Consulting Svcs & Oper Exp | \$942,156 | \$978,842 | \$1,065,067 | \$1,127,187 | \$1,622,234 | \$1,783,423 | \$1,284,178 |
| 5820 | Outside Printing | \$6,619 | \$6,999 | \$7,088 | \$6,649 | \$9,000 | \$8,500 | \$7,218 |
| 5831 | Audit Expense | \$6,900 | \$7,100 | \$8,800 | \$5,300 | \$11,000 | \$17,000 | \$13,600 |
| 5910 | Postage/Mailings | \$8,361 | \$8,197 | \$8,755 | \$8,762 | \$9,000 | \$9,500 | \$8,005 |
| 5920 | Cell Phone | \$4,568 | \$5,849 | \$5,756 | \$5,913 | \$6,500 | \$6,500 | \$5,404 |
| 5950 | Postage - Interfund | \$472 | \$690 | \$790 | \$787 | \$2,025 | \$2,025 | \$0 |
| | Subtotal Other Operating Supplies | \$1,052,092 | \$1,065,771 | \$1,174,179 | \$1,227,173 | \$1,744,976 | \$1,960,915 | \$1,379,817 |
| | CAPITAL OUTLAY | | | | | | | |
| 6200 | Buildings & Improvement of Bldgs | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6400 | Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Subtotal Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | DIRECT SUPPORT/INDIRECT COST | | | | | | | |
| 7340 | Indirect costs | \$1,517,815 | \$1,446,189 | \$1,548,255 | \$1,471,857 | \$1,482,974 | \$1,527,095 | \$1,371,331 |
| 7390 | Indirect Costs - Interfund | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Subtotal Dir Support /Ind. Costs | \$1,517,815 | \$1,446,189 | \$1,548,255 | \$1,471,857 | \$1,482,974 | \$1,527,095 | \$1,371,331 |
| | TOTAL EXPENDITURES | \$11,072,104 | \$12,668,705 | \$14,180,408 | \$15,261,498 | \$18,473,049 | \$19,324,474 | \$15,598,671 |

BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)

COMPARISON REPORT

| Object Code | Description | Audited Actuals 2016/17 As of 6/30/17 | Audited Actuals 2017-18 As of 6/30/18 | Audited Actuals 2018-19 As of 6/30/19 | Audited Actuals 2019-20 As of 6/30/20 | Adopted Budget 2020-21 As of 6/24/20 | Estimated Actuals 2020-21 As of 6/30/21 | Unaudited Actuals 2020-21 as of 6/30/21 |
|-------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|--------------------------------------|---|---|
| | EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | \$14,700,990 | \$17,608,324 | \$17,201,521 | \$17,192,416 | \$14,511,651 | \$13,660,226 | \$18,066,608 |
| | OTHER FINANCING SOURCES AND USES | | | | | | | |
| | Interfund Transfers Out | | | | | | | |
| 8980 | Contribution from Unrestricted | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8981 | BSEP Contribution | (\$14,477,072) | (\$13,538,036) | (\$13,977,541) | (\$14,229,779) | (\$14,669,800) | (\$14,669,800) | (\$14,926,616) |
| 8982 | BSEP Direct Support | (\$395,051) | (\$373,335) | (\$388,695) | (\$567,882) | (\$580,000) | (\$580,000) | (\$576,473) |
| 8983 | BSEP Substitute Compensation | (\$253,898) | (\$242,498) | (\$254,345) | (\$255,077) | (\$260,500) | (\$260,500) | (\$258,870) |
| | Total Interfund Transfers Out | (\$15,126,021) | (\$14,153,869) | (\$14,620,580) | (\$15,052,738) | (\$15,510,300) | (\$15,510,300) | (\$15,761,959) |
| | TOTAL OTHER FINANCING SOURCES AND USES | (\$15,126,021) | (\$14,153,869) | (\$14,620,580) | (\$15,052,738) | (\$15,510,300) | (\$15,510,300) | (\$15,761,959) |
| | NET INCREASE(DECREASE) IN FUND BALANCE | (\$425,031) | \$3,454,455 | \$2,580,941 | \$2,139,678 | (\$998,649) | (\$1,850,074) | \$2,304,649 |
| | BEGINNING FUND BALANCE | \$3,650,363 | \$3,225,332 | \$6,679,788 | \$9,260,729 | \$11,400,407 | \$11,400,404 | \$11,400,404 |
| | ENDING FUND BALANCE | \$3,225,332 | \$6,679,787 | \$9,260,729 | \$11,400,407 | \$10,401,758 | \$9,550,330 | \$13,705,053 |
| | Restricted to BSEP | \$2,439,388 | \$5,875,110 | \$8,396,699 | \$10,490,980 | \$9,382,258 | \$8,505,287 | \$12,764,234 |
| | Music, Site Personnel & Facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Projects | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Economic Uncertainties 3.0% | \$785,944 | \$804,677 | \$864,030 | \$909,427 | \$1,019,500 | \$1,045,043 | \$940,819 |
| | UNALLOCATED ENDING FUND BALANCE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

ADULT EDUCATION

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND - FUND 11 - ALL SOURCES
COMPARISON REPORT**

| SACS OBJ | Description | Audited Actuals 2017-2018 As of 06/30/18 | Audited Actuals 2018-2019 As of 06/30/19 | Audited Actuals 2019-2020 As of 06/30/20 | Adopted Budget 2020-2021 As of 06/24/20 | Estimated Actuals 2020-2021 As of 06/30/21 | Unaudited Actuals 2020-2021 As of 06/30/21 |
|-------------|--------------------------------|--|--|--|---|--|--|
| | REVENUE | | | | | | |
| 8290 | All Other Federal Revenue | \$819,931 | \$859,242 | \$711,105 | \$565,974 | \$598,272 | \$598,272 |
| 8590 | All Other State Revenue | \$3,134,437 | \$3,399,542 | \$3,574,039 | \$2,964,526 | \$3,435,669 | \$3,397,801 |
| 8660 | Interest | \$1,324 | \$878 | \$2,110 | \$3,000 | \$3,000 | (\$1,861) |
| 8671 | Adult Education Fees | \$206,009 | \$188,894 | \$176,525 | \$119,000 | \$119,000 | \$124,941 |
| 8699 | All Other Local Revenue | \$2,190 | \$55,103 | \$602 | \$300 | \$300 | \$0 |
| | TOTAL REVENUE | \$4,163,891 | \$4,503,659 | \$4,464,381 | \$3,652,800 | \$4,156,241 | \$4,119,153 |
| | CERTIFICATED SALARIES | | | | | | |
| 1104 | Hourly Adult Ed Teaching | \$1,379,980 | \$1,345,458 | \$1,296,849 | \$1,086,285 | \$1,277,459 | \$1,113,025 |
| 1106 | Hrly Extra Duty/Curr Dev/Adult | \$139,886 | \$138,184 | \$131,828 | \$60,186 | \$67,719 | \$151,300 |
| 1116 | Teacher Hourly/Daily | \$242,976 | \$212,708 | \$203,060 | \$82,959 | \$82,959 | \$175,933 |
| 1117 | Teachers Stipend | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1150 | Cash in Lieu of Benefits | \$142,681 | \$141,527 | \$124,157 | \$55,829 | \$55,829 | \$149,527 |
| 1216 | Hourly/Daily | \$51,798 | \$47,745 | \$46,923 | \$32,157 | \$32,157 | \$68,071 |
| 1250 | Cash in Lieu of Benefits | \$9,089 | \$9,069 | \$5,573 | \$1,639 | \$9,101 | \$8,168 |
| 1302 | Cert.Supvr/Admin Monthly Sal | \$254,628 | \$259,123 | \$263,429 | \$270,959 | \$270,959 | \$270,117 |
| 1306 | Adm & Supvr Extra Duty | \$2,201 | \$8,716 | \$200 | \$100 | \$100 | \$0 |
| 1316 | Adm & Supvr Subs | \$65,874 | \$58,186 | \$53,746 | \$25,708 | \$25,708 | \$5,577 |
| | Subtotal | \$2,289,112 | \$2,220,715 | \$2,125,766 | \$1,615,822 | \$1,821,991 | \$1,941,718 |
| | CLASSIFIED SALARIES | | | | | | |
| 2102 | Instr Aides Monthly Salary | \$44,194 | \$44,504 | \$70,169 | \$118,787 | \$118,787 | \$127,200 |
| 2165 | Student Workers | \$78,552 | \$93,728 | \$90,908 | \$0 | \$91,110 | \$51,362 |
| 2176 | Adult School Instructors | \$0 | \$0 | \$0 | \$0 | \$0 | \$5,131 |
| 2202 | Class Support Monthly Salary | \$177,873 | \$184,488 | \$190,935 | \$198,507 | \$198,507 | \$193,481 |
| 2203 | Class Support Substitutes | \$130 | \$2,214 | \$0 | \$0 | \$0 | \$0 |
| 2212 | Classified Support-Overtime | \$174 | \$1,728 | \$1,186 | \$0 | \$0 | \$2,318 |
| 2216 | Class Support-Limited Term | \$7,405 | \$6,132 | \$4,216 | \$0 | \$0 | \$0 |

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND - FUND 11 - ALL SOURCES
COMPARISON REPORT**

| SACS OBJ | Description | Audited Actuals 2017-2018 As of 06/30/18 | Audited Actuals 2018-2019 As of 06/30/19 | Audited Actuals 2019-2020 As of 06/30/20 | Adopted Budget 2020-2021 As of 06/24/20 | Estimated Actuals 2020-2021 As of 06/30/21 | Unaudited Actuals 2020-2021 As of 06/30/21 |
|-------------|-----------------------------------|--|--|--|---|--|--|
| 2250 | Cash in Lieu of Benefits | \$6,639 | \$3,715 | \$5,533 | \$0 | \$0 | \$7,981 |
| 2402 | Clerical Tech/Office Staff Salary | \$298,741 | \$331,581 | \$338,803 | \$356,529 | \$356,529 | \$338,847 |
| 2412 | Clerical Tech & Office Staff OT | \$11,932 | \$22,427 | \$12,564 | \$0 | \$0 | \$17,838 |
| 2416 | Clerical Limited Term | \$7,988 | \$356 | \$447 | \$0 | \$0 | \$1,416 |
| 2450 | Cash in Lieu of Benefits | \$14,616 | \$14,840 | \$14,753 | \$0 | \$0 | \$16,704 |
| | Subtotal | \$648,244 | \$705,712 | \$729,515 | \$673,823 | \$764,933 | \$762,278 |
| | EMPLOYEE BENEFITS | | | | | | |
| 3101 | State Teachers Retire.Sys.Cert | \$249,669 | \$358,058 | \$322,459 | \$252,051 | \$418,576 | \$261,528 |
| 3201 | Public Emp Ret Sys Cert | \$5,895 | \$10,321 | \$8,250 | \$24,488 | \$24,488 | \$2,119 |
| 3202 | Public Empl.Retire Sys. Class | \$77,256 | \$129,638 | \$111,864 | \$139,481 | \$139,481 | \$127,735 |
| 3301 | Medicare-Certificated | \$31,845 | \$30,963 | \$22,105 | \$23,859 | \$26,849 | \$27,303 |
| 3302 | Medicare-Classified | \$8,903 | \$9,761 | \$9,166 | \$9,770 | \$11,090 | \$10,509 |
| 3311 | FICA-Certificated | \$11,048 | \$10,534 | \$6,528 | \$17,723 | \$17,723 | \$8,943 |
| 3312 | FICA-Classified | \$38,067 | \$41,738 | \$42,541 | \$41,778 | \$47,427 | \$44,933 |
| 3401 | Health & Welfare Cert. Pos | \$124,136 | \$122,605 | \$97,040 | \$87,887 | \$87,187 | \$85,563 |
| 3402 | Health & Welfare Class. Pos | \$106,479 | \$110,100 | \$110,780 | \$118,219 | \$118,219 | \$104,251 |
| 3501 | State Unemployment Cert | \$1,328 | \$1,287 | \$528 | \$939 | \$1,061 | \$1,249 |
| 3502 | State Unemployment Ins. Class | \$376 | \$410 | \$174 | \$392 | \$444 | \$536 |
| 3601 | Workers Comp Cert | \$46,925 | \$45,525 | \$43,708 | \$33,627 | \$37,854 | \$39,805 |
| 3602 | Workers Comp Class | \$13,289 | \$14,491 | \$14,955 | \$13,813 | \$15,681 | \$15,627 |
| 3701 | Retiree Benefits-Cert | \$18,314 | \$16,375 | \$19,399 | \$14,788 | \$16,643 | \$17,574 |
| 3702 | Retiree Benefits-Class | \$11,559 | \$12,247 | \$8,433 | \$6,064 | \$6,064 | \$6,861 |
| | Subtotal | \$745,089 | \$914,054 | \$817,931 | \$784,879 | \$968,787 | \$754,535 |
| | BOOKS AND SUPPLIES | | | | | | |
| 4150 | Textbooks for Resale | \$104 | (\$606) | (\$204) | \$0 | \$0 | \$0 |
| 4200 | Books & Other Ref. Materials | \$17,524 | \$3,947 | \$11,459 | \$11,500 | \$5,864 | \$0 |
| 4300 | Materials and Supplies | (\$2,238) | (\$2,478) | (\$400) | \$0 | \$0 | (\$250) |

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND - FUND 11 - ALL SOURCES
COMPARISON REPORT**

| SACS OBJ | Description | Audited Actuals 2017-2018 As of 06/30/18 | Audited Actuals 2018-2019 As of 06/30/19 | Audited Actuals 2019-2020 As of 06/30/20 | Adopted Budget 2020-2021 As of 06/24/20 | Estimated Actuals 2020-2021 As of 06/30/21 | Unaudited Actuals 2020-2021 As of 06/30/21 |
|-------------|--|--|--|--|---|--|--|
| 4350 | Other Supplies | \$75,570 | \$58,444 | \$67,669 | \$69,555 | \$75,732 | \$19,126 |
| 4380 | Unallocated Exp/placeholder | \$0 | \$0 | \$0 | \$50,000 | \$0 | \$0 |
| 4400 | Equipment \$500-\$5000 | \$46,744 | \$47,498 | \$13,842 | \$1,500 | \$80,500 | \$78,986 |
| | Subtotal | \$137,704 | \$106,805 | \$92,366 | \$132,555 | \$162,096 | \$97,862 |
| | | | | | | | |
| | SERVICES AND OTHER OPERATING EXPENSES | | | | | | |
| 5200 | Travel and Conference | \$18,929 | \$21,431 | \$7,051 | \$6,300 | \$6,300 | \$39 |
| 5300 | Dues And Memberships | \$2,140 | \$1,270 | \$1,320 | \$1,300 | \$1,300 | \$1,070 |
| 5510 | Water/Sewage | \$15,032 | \$18,957 | \$15,769 | \$22,880 | \$22,880 | \$7,610 |
| 5520 | Natural Gas | \$19,514 | \$26,215 | \$13,048 | \$10,500 | \$10,500 | \$12,499 |
| 5540 | Garbage | \$15,000 | \$8,200 | \$15,510 | \$15,300 | \$15,300 | \$5,830 |
| 5550 | Electricity | \$53,857 | \$43,837 | \$39,912 | \$51,000 | \$51,000 | \$25,758 |
| 5570 | Alarm Service | \$1,364 | \$1,488 | \$1,488 | \$1,100 | \$1,100 | \$1,364 |
| 5600 | Rentals,Leases and Repairs | \$5,508 | \$5,729 | \$3,826 | \$5,800 | \$5,800 | \$0 |
| 5610 | Rentals and Leases | \$2,450 | \$2,050 | \$1,860 | \$3,900 | \$3,900 | \$0 |
| 5620 | Maintenance Contracts | \$23,585 | \$28,349 | \$22,474 | \$36,000 | \$36,000 | \$14,695 |
| 5751 | Field Trips, Interfund | \$0 | \$224 | \$0 | \$500 | \$500 | \$0 |
| 5752 | Central Printing-Xerox | \$6,000 | \$6,000 | \$6,000 | \$6,000 | \$6,000 | \$6,000 |
| 5800 | Prof/Consulting & Oper Exp | \$82,106 | \$81,960 | \$75,323 | \$79,755 | \$102,755 | \$59,056 |
| 5820 | Outside Printing | \$19,899 | \$18,819 | \$27,614 | \$40,000 | \$46,000 | \$32,530 |
| 5839 | Bank Fees | \$6,613 | \$10,864 | \$15,265 | \$9,000 | \$9,000 | \$10,343 |
| 5910 | Postage/Mailings | \$10,700 | \$9,842 | \$8,806 | \$8,500 | \$11,500 | \$9,954 |
| 5920 | Cellphone | \$728 | \$691 | \$805 | \$750 | \$750 | \$660 |
| 5950 | Postage-Interfund | \$295 | \$190 | \$196 | \$170 | \$170 | \$103 |
| | Subtotal | \$283,721 | \$286,116 | \$256,267 | \$298,755 | \$330,755 | \$187,512 |
| | | | | | | | |
| | CAPITAL OUTLAY OVER \$5,000 | | | | | | |
| 6400 | Equipment | \$0 | \$7,295 | \$0 | \$0 | \$0 | \$0 |

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND - FUND 11 - ALL SOURCES
COMPARISON REPORT**

| SACS OBJ | Description | Audited Actuals 2017-2018 As of 06/30/18 | Audited Actuals 2018-2019 As of 06/30/19 | Audited Actuals 2019-2020 As of 06/30/20 | Adopted Budget 2020-2021 As of 06/24/20 | Estimated Actuals 2020-2021 As of 06/30/21 | Unaudited Actuals 2020-2021 As of 06/30/21 |
|-------------|--|--|--|--|---|--|--|
| | Subtotal | \$0 | \$7,295 | \$0 | \$0 | \$0 | \$0 |
| | DIRECT SUPPORT/INDIRECT COSTS | | | | | | |
| 7390 | Indirect Costs-Interfund | \$188,225 | \$158,376 | \$158,906 | \$146,966 | \$151,408 | \$145,193 |
| | Subtotal | \$188,225 | \$158,376 | \$158,906 | \$146,966 | \$151,408 | \$145,193 |
| | TOTAL EXPENDITURES | \$4,292,095 | \$4,399,075 | \$4,180,749 | \$3,652,800 | \$4,199,970 | \$3,889,098 |
| | EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES | (\$128,204) | \$104,584 | \$283,631 | \$0 | (\$43,729) | \$230,055 |
| | OTHER FINANCING SOURCES/USES | | | | | | |
| 8919 | Other Auth. Interfund Trans-in | \$70,000 | \$60,000 | \$0 | \$0 | \$0 | \$0 |
| | NET INCREASE/DECREASE IN FUND BALANCE | (\$58,204) | \$164,584 | \$283,631 | \$0 | (\$43,729) | \$230,055 |
| | BEGINNING FUND BALANCE | \$1,017,802 | \$959,598 | \$1,124,183 | \$1,407,814 | \$1,407,814 | \$1,407,814 |
| | ENDING FUND BALANCE | \$959,598 | \$1,124,183 | \$1,407,814 | \$1,407,814 | \$1,364,085 | \$1,637,869 |

CHILD DEVELOPMENT

BERKELEY UNIFIED SCHOOL DISTRICT
CHILD DEVELOPMENT FUND - Fund 12
Comparison Report

| DESCRIPTION | SACS OBJ | Audited Actuals 2016-2017 As of 6/30/2017 | Audited Actuals 2017-2018 As of 6/30/2018 | Audited Actuals 2018-2019 As of 6/30/2019 | Audited Actuals 2019-2020 As of 6/30/2020 | Adopted Budget 2020-2021 As of 6/24/2020 | Estimated Actuals 2020-2021 As of 6/30/2021 | Unaudited Actuals 2020-2021 As of 6/30/2021 |
|--|-------------|--|--|--|--|---|--|--|
| REVENUE: | | | | | | | | |
| Child Nutrition Programs | 8220 | \$237,545 | \$216,653 | \$221,036 | \$141,033 | \$98,675 | \$98,675 | \$26,112 |
| Other Federal Programs | 8290 | \$587,387 | \$571,638 | \$530,623 | \$730,426 | \$364,344 | \$670,853 | \$570,913 |
| Prior Year Revenue | 8295 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Audit Adjustment - Prior Year | 8299 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Federal Revenues | | \$824,932 | \$788,291 | \$751,659 | \$871,459 | \$463,019 | \$769,528 | \$597,025 |
| Child Nutrition Programs | 8520 | \$11,709 | \$10,659 | \$10,978 | \$6,366 | \$4,360 | \$4,360 | \$1,378 |
| Children's Centers Apportionment | 8530 | \$664,755 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Prior Year Revenue | 8535 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Prior Year State Revenue | 8599 | \$5,869 | \$0 | \$345 | \$0 | \$0 | \$0 | \$184,730 |
| All Other State Revenue | 8590 | \$2,712,139 | \$3,995,933 | \$4,210,056 | \$4,272,930 | \$3,015,576 | \$3,757,369 | \$4,024,999 |
| Total State Revenues | | \$3,394,472 | \$4,006,592 | \$4,221,379 | \$4,279,296 | \$3,019,936 | \$3,761,729 | \$4,211,107 |
| Interest | 8660 | \$13 | \$2,156 | \$2,091 | \$3,189 | \$0 | \$0 | \$8,542 |
| Children's Centers Fees | 8673 | \$379,831 | \$279,460 | \$465,093 | \$420,229 | \$254,000 | \$254,000 | \$2,252 |
| Other Local Revenue | 8699 | \$777,188 | \$421,549 | \$384,708 | \$354,668 | \$333,450 | \$1,099,730 | \$606,499 |
| Total Local Revenues | | \$1,157,032 | \$703,165 | \$851,892 | \$778,086 | \$587,450 | \$1,353,730 | \$617,293 |
| Subtotal Revenue | | \$5,376,436 | \$5,498,048 | \$5,824,930 | \$5,928,841 | \$4,070,405 | \$5,884,987 | \$5,425,425 |
| TOTAL REVENUE | | \$5,376,436 | \$5,498,048 | \$5,824,930 | \$5,928,841 | \$4,070,405 | \$5,884,987 | \$5,425,425 |
| EXPENDITURES: | | | | | | | | |
| Teachers' Salaries & Subs | 1102 | \$1,299,561 | \$1,245,514 | \$1,209,801 | \$1,192,359 | \$1,295,252 | \$1,233,100 | \$1,125,363 |
| Substitute Teachers Illness | 1103 | \$61,694 | \$66,022 | \$59,684 | \$65,264 | \$0 | \$53,388 | \$54,352 |
| Non-Duty Days | 1108 | \$56,177 | \$74,731 | \$78,777 | \$112,946 | \$0 | \$50,000 | \$90,795 |
| Teachers Hourly/daily/subs | 1116 | \$228,616 | \$185,908 | \$175,017 | \$213,206 | \$45,000 | \$96,492 | \$204,879 |
| Teacher Stipend | 1117 | \$31,338 | \$27,907 | \$25,212 | \$7,200 | \$25,000 | \$48,400 | \$19,954 |
| Cash In-Lieu | 1150 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Supervisors' Salaries | 1302 | \$365,462 | \$364,366 | \$340,401 | \$331,451 | \$304,387 | \$342,116 | \$329,158 |
| Admn & Spnvr Sick Leave | 1303 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Admn & Spnvr Subs | 1316 | \$43,033 | \$0 | \$12,710 | \$10,260 | \$0 | \$0 | \$0 |
| Cash In-Lieu | 1350 | \$8,646 | \$11,189 | \$12,304 | \$11,064 | \$0 | \$11,000 | \$11,283 |
| Total Certified | | \$2,094,527 | \$1,975,637 | \$1,913,906 | \$1,943,750 | \$1,669,639 | \$1,834,496 | \$1,835,784 |
| Instructional Aides' Salaries | 2102 | \$860,977 | \$850,390 | \$815,318 | \$889,242 | \$608,466 | \$1,011,703 | \$968,580 |
| Instructional Aides' Substitute | 2103 | \$186,302 | \$136,843 | \$183,452 | \$120,456 | \$0 | \$4,000 | \$11,536 |
| Instructional Aides' Overtime | 2112 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Class Support Hrly/Daily subs | 2116 | \$142,208 | \$146,931 | \$134,040 | \$146,962 | \$0 | \$49,456 | \$102,773 |
| Stipend | 2117 | \$24,400 | \$21,102 | \$20,202 | \$28,800 | \$20,000 | \$50,000 | \$0 |
| Cash In-Lieu | 2150 | \$40,810 | \$37,592 | \$20,185 | \$26,107 | \$0 | \$33,143 | \$33,143 |
| Instructional Special Monthly Salaries | 2182 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Classified Support Monthly Sal | 2202 | \$102,868 | \$101,956 | \$86,262 | \$69,869 | \$71,201 | \$75,201 | \$61,155 |

BERKELEY UNIFIED SCHOOL DISTRICT
CHILD DEVELOPMENT FUND - Fund 12

Comparison Report

| DESCRIPTION | SACS OBJ | Audited Actuals 2016-2017 As of 6/30/2017 | Audited Actuals 2017-2018 As of 6/30/2018 | Audited Actuals 2018-2019 As of 6/30/2019 | Audited Actuals 2019-2020 As of 6/30/2020 | Adopted Budget 2020-2021 As of 6/24/2020 | Estimated Actuals 2020-2021 As of 6/30/2021 | Unaudited Actuals 2020-2021 As of 6/30/2021 |
|------------------------------------|-------------|--|--|--|--|---|--|--|
| Classified Support Overtime | 2212 | \$14,192 | \$16,075 | \$16,730 | \$27,325 | \$0 | \$0 | \$1,524 |
| Class Support Hrly/Daily subs | 2216 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Cash In-Lieu of Benefits | 2250 | \$0 | \$0 | \$0 | \$1,845 | \$0 | \$3,500 | \$3,689 |
| Class Spvrs & Admn Monthly Sal | 2302 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Clerical/ Office Salaries | 2300/2402 | \$162,927 | \$203,354 | \$182,136 | \$194,349 | \$214,484 | \$240,895 | \$222,689 |
| Clerical Tech/Offic Sub. | 2403 | \$17,463 | \$6,973 | \$7,807 | \$3,177 | \$0 | \$0 | \$315 |
| Clerical Tech/ Office Overtime | 2412 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Classified Salaries /subs | 2416 | \$16,910 | \$2,909 | \$9,518 | \$5,098 | \$0 | \$1,000 | \$3,392 |
| Cash In-Lieu | 2450 | \$1,018 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Classified | | \$1,570,075 | \$1,524,125 | \$1,455,650 | \$1,513,230 | \$914,151 | \$1,468,898 | \$1,408,796 |
| STRS Instructional | 3101 | \$299,848 | \$345,241 | \$468,523 | \$411,515 | \$246,937 | \$358,366 | \$352,204 |
| STRS Non-instructional | 3102 | \$7,265 | \$9,136 | \$11,704 | \$12,015 | \$6,209 | \$9,491 | \$9,720 |
| PERS Instructional | 3201 | \$40,400 | \$45,483 | \$87,662 | \$77,130 | \$41,173 | \$72,277 | \$74,724 |
| PERS Non-instructional | 3202 | \$171,731 | \$191,529 | \$292,660 | \$254,695 | \$189,123 | \$271,335 | \$263,407 |
| OASDI Instructional | 3311 | \$17,153 | \$17,660 | \$21,898 | \$23,487 | \$12,333 | \$23,676 | \$21,181 |
| OASDI Non-instructional | 3312 | \$90,049 | \$86,532 | \$83,688 | \$88,143 | \$56,261 | \$83,416 | \$81,131 |
| Medicare Instructional | 3301 | \$28,172 | \$27,210 | \$27,080 | \$20,830 | \$23,848 | \$29,668 | \$25,720 |
| Medicare Non-instructional | 3302 | \$21,656 | \$20,840 | \$20,176 | \$17,013 | \$13,696 | \$21,554 | \$19,681 |
| H & W -Cert Pos | 3401 | \$161,847 | \$178,549 | \$185,959 | \$172,367 | \$188,422 | \$175,289 | \$143,865 |
| H & W -Classif | 3402 | \$311,304 | \$298,647 | \$263,849 | \$256,518 | \$225,512 | \$277,314 | \$259,778 |
| Dental Recapture - Certificated | 3403 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Dental Recapture - Classified | 3404 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| SUI - Certif | 3501 | \$1,217 | \$1,151 | \$1,137 | \$534 | \$954 | \$971 | \$2,173 |
| SUI -Classif | 3502 | \$911 | \$884 | \$852 | \$435 | \$552 | \$544 | \$795 |
| Workers Comp -Certif | 3601 | \$41,443 | \$40,670 | \$40,162 | \$39,847 | \$33,717 | \$39,865 | \$37,634 |
| Workers Comp- Classif | 3602 | \$32,188 | \$31,254 | \$30,111 | \$31,024 | \$18,992 | \$28,473 | \$28,880 |
| Retiree Benefits, Certif | 3701 | \$47,244 | \$37,092 | \$34,225 | \$22,755 | \$15,348 | \$17,331 | \$16,522 |
| Retiree Benefits, Classif | 3702 | \$32,316 | \$26,342 | \$22,673 | \$16,736 | \$11,076 | \$12,576 | \$12,679 |
| PERS Reduction, Certificated | 3801 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| PERS Reduction, Classified | 3802 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Benefits | | \$1,304,744 | \$1,358,220 | \$1,592,359 | \$1,445,044 | \$1,084,153 | \$1,422,146 | \$1,350,094 |
| Instructional Materials & Supplies | 4300 | \$36,076 | \$24,225 | \$7,205 | \$17,851 | \$0 | \$79,649 | \$40,160 |
| Other Supplies | 4350 | \$44,363 | \$21,605 | \$35,344 | \$28,752 | \$6,615 | \$235,237 | \$153,728 |
| Unallocated exp. / placeholder | 4380 | \$0 | \$0 | \$0 | \$0 | \$0 | \$55,558 | \$0 |
| Carry over funds | 4390 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Equipment \$500 to \$5,000 | 4400 | \$3,897 | \$0 | \$0 | \$14,323 | \$0 | \$109,800 | \$80,742 |
| Food Supplies | 4710 | \$11,204 | \$9,187 | \$16,419 | \$9,864 | \$0 | \$12,000 | \$10,512 |
| Total Books & Supplies | | \$95,540 | \$55,017 | \$58,968 | \$70,790 | \$6,615 | \$492,244 | \$285,142 |
| Consultants | 5100 | \$0 | \$0 | \$0 | \$0 | \$0 | \$93,972 | \$0 |
| Travel & Conferences | 5200 | \$8,845 | \$0 | \$120 | \$393 | \$0 | \$0 | \$0 |
| Travel / Training | 5220/5230 | \$0 | \$0 | \$103 | \$692 | \$0 | \$0 | \$0 |
| Dues & Memberships | 5300 | \$7,260 | \$3,388 | \$0 | \$3,388 | \$0 | \$4,840 | \$4,840 |
| Rentals, Leases & Repairs | 5600 | \$0 | \$0 | \$0 | \$0 | \$0 | \$500 | \$438 |
| Maintenance Contracts | 5620 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Interfund Service - Field Trips | 5751 | \$0 | \$1,606 | \$1,002 | \$0 | \$0 | \$0 | \$0 |

| BERKELEY UNIFIED SCHOOL DISTRICT CHILD DEVELOPMENT FUND - Fund 12 Comparison Report | | | | | | | | |
|--|----------------------|--|--|--|--|---|--|--|
| | | Audited Actuals 2016-2017 As of 6/30/2017 | Audited Actuals 2017-2018 As of 6/30/2018 | Audited Actuals 2018-2019 As of 6/30/2019 | Audited Actuals 2019-2020 As of 6/30/2020 | Adopted Budget 2020-2021 As of 6/24/2020 | Estimated Actuals 2020-2021 As of 6/30/2021 | Unaudited Actuals 2020-2021 As of 6/30/2021 |
| DESCRIPTION | SACS OBJ | | | | | | | |
| | 5752 | \$0 | \$0 | \$0 | \$0 | \$1,000 | \$1,000 | \$1,000 |
| | 5753 | \$6,400 | \$6,400 | \$6,400 | \$0 | \$0 | \$0 | \$0 |
| | 5754 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 5755 | \$420,742 | \$407,762 | \$447,824 | \$263,504 | \$185,957 | \$185,957 | \$55,888 |
| | 5800 | \$114,545 | \$44,429 | \$52,575 | \$51,844 | \$17,210 | \$141,182 | \$49,707 |
| | 5839 | \$3,009 | \$0 | \$3,352 | \$4,276 | \$0 | \$0 | \$3,345 |
| | 5910 | \$0 | \$47 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 5920 | \$1,209 | \$665 | \$1,283 | \$2,115 | \$0 | \$9,328 | \$1,700 |
| | 5950 | \$458 | \$342 | \$178 | \$95 | \$0 | \$0 | \$100 |
| | | \$562,458 | \$464,639 | \$512,837 | \$326,307 | \$204,167 | \$436,779 | \$117,018 |
| | Total Other Services | | | | | | | |
| SITES & IMPROVEMENT OF SITES Buildings & Improvement of Bldgs. Equipment | 6100 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 6200 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 6400 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| OTHER Outgo | | | | | | | | |
| Direct Support/Indirect Cost | 7300-7390 | \$316,662 | \$291,400 | \$289,120 | \$261,365 | \$191,680 | \$230,424 | \$220,002 |
| TOTAL EXPENDITURES | | \$5,944,016 | \$5,669,038 | \$5,822,840 | \$5,560,486 | \$4,070,405 | \$5,884,987 | \$5,216,836 |
| OTHER FINANCING SOURCES / USES: Other Auth. Interfund Transactions Contributions From Unrestricted Res Other Auth. Interfund Trans. Out Total Other Financing Sources / Uses | 8919 | \$569,304 | \$164,171 | \$0 | \$459,450 | \$0 | \$0 | \$220,921 |
| | 8890 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 7619 | (\$128,974) | \$0 | \$0 | (\$459,450) | \$0 | \$0 | (\$220,921) |
| | | \$440,330 | \$164,171 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Excess/ (deficiency) of Revenue over Expenditures | | (\$127,250) | (\$6,819) | \$2,090 | \$368,355 | \$0 | \$0 | \$208,589 |
| BEGINNING BALANCE | | \$164,158 | \$36,907 | \$30,088 | \$32,178 | \$400,533 | \$400,533 | \$400,533 |
| Audit Adjustments | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| ENDING BALANCE | | \$36,908 | \$30,088 | \$32,178 | \$400,533 | \$400,533 | \$400,533 | \$609,122 |

NUTRITION

SERVICES

(CAFETERIA
FUND)

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | |
|----------------------------------|--|----------------------------|------------------------------|---------------------------|------------------------------|------------------------------|--|
| Cafeteria Fund - Fund 13 | | | | | | | |
| Year-to-Year Comparison | | | | | | | |
| OBJECT | Audited Actuals 2017-18 | Audited Actuals 2018-19 | Unaudited Actuals 2019-20 | Adopted Budget 2020-21 | Estimated Actuals 2020-21 | Unaudited Actuals 2020-21 | |
| CODE | As of 6-30-18 | As of 6-30-19 | As of 6-30-20 | As of 6-24-20 | As of 06-31-21 | As of 06-31-21 | |
| DESCRIPTION | | | | | | | |
| 8220 | Federal Reimbursement | \$1,646,652 | \$1,848,853 | \$1,247,631 | \$1,054,893 | \$1,499,098 | |
| 8520 | State Reimbursement | \$141,240 | \$123,069 | \$94,978 | \$184,328 | \$133,548 | |
| 8525 | State Reimbursement Prior Yr | \$25,819 | \$86,458 | \$480 | \$0 | \$0 | |
| 8590 | All Other state Revenue | \$0 | \$0 | \$110 | \$0 | \$0 | |
| 8634 | Student Meals & A La Carte | \$503,874 | \$531,302 | \$419,927 | \$299,390 | \$-3,355 | |
| 8660 | Interest | \$211 | -\$648 | -\$3,484 | \$0 | -\$5,320 | |
| 8699 | Other Local Income | \$19,952 | \$33,800 | \$28,310 | \$36,315 | \$2,740 | |
| 5755 | Child Development | \$582,940 | \$638,256 | \$406,729 | \$388,789 | \$79,688 | |
| | Subtotal Revenue | \$2,920,689 | \$3,261,090 | \$2,194,681 | \$1,963,715 | \$1,706,399 | |
| 8919 | Interfund Transfer | \$998,497 | \$632,542 | \$734,521 | \$451,527 | \$1,305,376 | |
| TOTAL REVENUE | | \$3,919,186 | \$3,893,632 | \$2,929,202 | \$2,415,242 | \$3,011,775 | |
| EXPENDITURES: | | | | | | | |
| 2202 | Food Workers Salary | \$915,287 | \$920,916 | \$629,366 | \$556,543 | \$881,137 | |
| 2212 | Food Workers Overtime | \$1,093 | \$729 | \$586 | \$550 | \$0 | |
| 2216 | Food Workers Hourly | \$105,366 | \$92,233 | \$59,279 | \$0 | \$25,222 | |
| 2250 | Cash in lieu (TSA) | \$105,698 | \$83,439 | \$66,324 | \$4,079 | \$100,485 | |
| 2302 | Classified Supervisor and Admin Salary | \$464,397 | \$312,953 | \$282,076 | \$421,415 | \$439,723 | |
| 2316 | Supv-Limited Term | \$21 | \$458 | \$0 | \$500 | \$0 | |
| 2350 | Cash in lieu (TSA) | \$20,463 | \$22,739 | \$20,284 | \$23,973 | \$22,783 | |
| 2402 | Clerical Salary | \$132,553 | \$140,764 | \$106,210 | \$141,653 | \$145,645 | |
| 2450 | Cash in Lieu of Benefits | \$3,632 | \$3,716 | \$1,844 | \$2,151 | \$0 | |
| SUBTOTAL - SALARIES | | \$1,748,510 | \$1,577,947 | \$1,165,969 | \$1,150,864 | \$1,614,995 | |
| 3102 | State Teach Ret Sys Class | \$0 | \$0 | \$265 | \$0 | \$0 | |
| 3202 | PERS | \$217,412 | \$325,486 | \$198,981 | \$231,760 | \$287,947 | |
| 3302 | Medicare | \$24,650 | \$22,351 | \$13,244 | \$17,832 | \$23,042 | |
| 3312 | FICA | \$105,338 | \$95,571 | \$71,060 | \$76,251 | \$98,322 | |
| 3402 | Health & Dental | \$274,328 | \$258,563 | \$149,271 | \$164,612 | \$225,007 | |

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | | | |
|----------------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|--|--|
| Cafeteria Fund - Fund 13 | | | | | | | | | |
| Year-to-Year Comparison | | | | | | | | | |
| OBJECT | | Audited Actuals | Audited Actuals | Unaudited Actuals | Adopted Budget | Estimated Actuals | Unaudited Actuals | | |
| CODE | DESCRIPTION | 2017-18 As of 6-30-18 | 2018-19 As of 6-30-19 | 2019-20 As of 6-30-20 | 2020-21 As of 6-24-20 | 2020-21 As of 06-31-21 | 2020-21 As of 06-31-21 | | |
| 3502 | SUI | \$1,016 | \$915 | \$403 | \$713 | \$935 | \$944 | | |
| 3602 | Workers Comp | \$35,908 | \$32,348 | \$23,929 | \$25,211 | \$35,740 | \$33,025 | | |
| 3702 | Retirement Benefits | \$32,716 | \$30,204 | \$15,378 | \$10,076 | \$10,703 | \$14,535 | | |
| | SUBTOTAL - BENEFITS | \$691,367 | \$765,438 | \$472,531 | \$526,456 | \$711,944 | \$682,823 | | |

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | | | | | | | | |
|----------------------------------|------|---|-------------------------------|------------------|-------------------------------|---------------------------------|------------------|------------------------------|------------------|---------------------------------|-------------------|---------------------------------|-------------------|
| Cafeteria Fund - Fund 13 | | | | | | | | | | | | | |
| Year-to-Year Comparison | | | | | | | | | | | | | |
| OBJECT | CODE | DESCRIPTION | Audited Actuals 2017-18 | As of 6-30-18 | Audited Actuals 2018-19 | Unaudited Actuals 2019-20 | As of 6-30-20 | Adopted Budget 2020-21 | As of 6-24-20 | Estimated Actuals 2020-21 | As of 06-31-21 | Unaudited Actuals 2020-21 | As of 06-31-21 |
| | 4350 | Supplies | \$7,521 | | \$6,831 | \$8,555 | | \$7,500 | | \$7,500 | | \$6,591 | |
| | 4400 | Equipment | \$0 | | \$0 | \$11,569 | | \$2,000 | | \$2,000 | | \$1,555 | |
| | 4600 | Fuel Gasoline | \$0 | | \$0 | \$0 | | \$0 | | \$1,000 | | \$305 | |
| | 4710 | Food Items | \$1,183,263 | | \$1,133,035 | \$885,275 | | \$499,543 | | \$513,631 | | \$237,496 | |
| | 4790 | Non- food Items | \$36,419 | | \$28,451 | \$30,680 | | \$25,000 | | \$38,000 | | \$30,158 | |
| | | SUBTOTAL - MATERIALS & SUPPLIES | \$1,227,203 | | \$1,168,317 | \$936,079 | | \$534,043 | | \$562,131 | | \$276,105 | |
| | 5200 | Travel / Conference | \$430 | | \$2,420 | \$574 | | \$400 | | \$400 | | \$288 | |
| | 5600 | Rental, Lease & Repairs | \$59,784 | | \$60,403 | \$72,441 | | \$35,000 | | \$50,000 | | \$29,828 | |
| | 5750 | Dir. Costs from interfund Svcs | \$0 | | -\$1,330 | \$43,218 | | \$50,882 | | \$50,882 | | \$50,882 | |
| | 5752 | Central printing - Xerox | \$1,000 | | \$1,000 | \$1,000 | | \$1,000 | | \$1,000 | | \$1,000 | |
| | 5759 | Transportation Department Charges | \$8,549 | | \$0 | \$0 | | \$4,000 | | \$4,000 | | \$0 | |
| | 5800 | Other Expenses | \$18,604 | | \$14,311 | \$12,850 | | \$5,000 | | \$42,000 | | \$38,855 | |
| | 5820 | Outside Printing | \$10,220 | | \$10,220 | \$0 | | \$1,300 | | \$13,300 | | \$11,600 | |
| | 5839 | Bank Fees | \$19,356 | | \$6,010 | \$9,553 | | \$400 | | \$400 | | \$7,249 | |
| | 5885 | Unallocated Expenses | \$25,955 | | \$30,063 | \$45,954 | | \$0 | | \$0 | | \$0 | |
| | 5910 | Postage/Mailing | \$0 | | \$0 | \$0 | | \$100 | | \$100 | | \$0 | |
| | 5920 | Cell Phone | \$3,372 | | \$2,786 | \$3,713 | | \$3,000 | | \$4,000 | | \$3,209 | |
| | 5950 | Postage - interfund | \$2,626 | | \$3,820 | \$2,173 | | \$3,910 | | \$3,910 | | \$1,836 | |
| | | TOTAL CONTRACTS | \$149,896 | | \$129,703 | \$191,476 | | \$104,992 | | \$169,992 | | \$144,747 | |
| | 7350 | Direct Support Cost | \$50,882 | | \$50,882 | \$0 | | \$0 | | \$0 | | \$0 | |
| | 7390 | Indirect Support Cost | \$169,137 | | \$162,470 | \$155,813 | | \$98,887 | | \$137,817 | | \$125,615 | |
| | | TOTAL EXPENDITURES | \$4,036,995 | | \$3,854,757 | \$2,921,868 | | \$2,415,242 | | \$3,266,259 | | \$2,844,284 | |
| | | Excess/ (deficiency) of Revenue over Expenditures | -\$117,809 | | \$38,875 | \$7,334 | | \$0 | | -\$150,000 | | \$167,491 | |
| | | BEGINNING BALANCE | \$221,600 | | \$103,791 | \$142,667 | | \$150,000 | | \$150,000 | | \$150,000 | |

| BERKELEY UNIFIED SCHOOL DISTRICT | | | | | | |
|----------------------------------|---|---|---|--|--|--|
| Cafeteria Fund - Fund 13 | | | | | | |
| Year-to-Year Comparison | | | | | | |
| OBJECT | Audited Actuals 2017-18 As of 6-30-18 | Audited Actuals 2018-19 As of 6-30-19 | Unaudited Actuals 2019-20 As of 6-30-20 | Adopted Budget 2020-21 As of 6-24-20 | Estimated Actuals 2020-21 As of 06-31-21 | Unaudited Actuals 2020-21 As of 06-31-21 |
| CODE | DESCRIPTION | | | | | |
| | ENDING BALANCE | \$103,791 | \$142,666 | \$150,001 | \$150,000 | \$0 \$317,491 |
| | AUDIT ADJUSTMENT | | | | | |
| | ADJUSTED ENDING BALANCE | \$103,791 | \$142,666 | \$150,001 | \$150,000 | \$0 \$317,491 |

SACS

SOFTWARE

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

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

| Form | Description | Value |
|-------|--|------------------|
| CEA | Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372) | 56.94% |
| | CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details. | \$0.00 |
| ESMOE | Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2022-23 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA | MOE Met |
| | | |
| | | |
| GANN | Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption. | \$12,950,205.21 |
| | Adjusted Appropriations Limit | \$104,590,383.11 |
| | Appropriations Subject to Limit | \$104,590,383.11 |
| | 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. | 6.44% |
| | | |

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: Sep 08, 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:

Shirene Moreira
Name
CBO District Advisory Services
Title
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Telephone
smoreira@acoe.org
E-mail Address

For School District:

Pauline Follansbee
Name
Assoc. Superintendent Business
Title
(510) 644-8593
Telephone
paulinefollansbee@berkeley.net
E-mail Address

G = General Ledger Data; S = Supplemental Data

| Form | Description | Data Supplied For: | |
|-------|---|---------------------------------|-------------------|
| | | 2020-21 Unaudited Actuals | 2021-22 Budget |
| 01 | General Fund/County School Service Fund | GS | GS |
| 08 | Student Activity Special Revenue Fund | | |
| 09 | Charter Schools Special Revenue Fund | | |
| 10 | Special Education Pass-Through Fund | | |
| 11 | Adult Education Fund | G | G |
| 12 | Child Development Fund | G | G |
| 13 | Cafeteria Special Revenue Fund | G | G |
| 14 | Deferred Maintenance Fund | | |
| 15 | Pupil Transportation Equipment Fund | G | G |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | G | G |
| 18 | School Bus Emissions Reduction Fund | | |
| 19 | Foundation Special Revenue Fund | | |
| 20 | Special Reserve Fund for Postemployment Benefits | G | G |
| 21 | Building Fund | G | G |
| 25 | Capital Facilities Fund | G | G |
| 30 | State School Building Lease-Purchase Fund | G | G |
| 35 | County School Facilities Fund | G | G |
| 40 | Special Reserve Fund for Capital Outlay Projects | | |
| 49 | Capital Project Fund for Blended Component Units | | |
| 51 | Bond Interest and Redemption Fund | G | G |
| 52 | Debt Service Fund for Blended Component Units | | |
| 53 | Tax Override Fund | G | G |
| 56 | Debt Service Fund | | |
| 57 | Foundation Permanent Fund | | |
| 61 | Cafeteria Enterprise Fund | | |
| 62 | Charter Schools Enterprise Fund | | |
| 63 | Other Enterprise Fund | | |
| 66 | Warehouse Revolving Fund | | |
| 67 | Self-Insurance Fund | G | G |
| 71 | Retiree Benefit Fund | | |
| 73 | Foundation Private-Purpose Trust Fund | | |
| 76 | Warrant/Pass-Through Fund | G | |
| 95 | Student Body Fund | | |
| A | Average Daily Attendance | S | S |
| ASSET | Schedule of Capital Assets | S | |
| CA | Unaudited Actuals Certification | S | |
| CAT | Schedule for Categoricals | S | |
| CEA | Current Expense Formula/Minimum Classroom Comp. - Actuals | GS | |
| CHG | Change Order Form | | |
| DEBT | Schedule of Long-Term Liabilities | S | |
| ESMOE | Every Student Succeeds Act Maintenance of Effort | GS | |
| GANN | Appropriations Limit Calculations | GS | GS |
| ICR | Indirect Cost Rate Worksheet | GS | |
| L | Lottery Report | GS | |
| PCRAF | Program Cost Report Schedule of Allocation Factors | GS | |
| PCR | Program Cost Report | GS | |

G = General Ledger Data; S = Supplemental Data

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

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|--|----------------|------------------------|---------------------------|-----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 92,902,787.61 | 718,111.00 | 93,620,898.61 | 96,920,907.00 | 724,888.00 | 97,645,795.00 | 4.3% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 9,472,143.23 | 9,472,143.23 | 0.00 | 10,402,350.00 | 10,402,350.00 | 9.8% |
| 3) Other State Revenue | | 8300-8599 | 1,977,442.98 | 15,047,920.85 | 17,025,363.83 | 1,822,862.00 | 14,340,149.00 | 16,163,011.00 | -5.1% |
| 4) Other Local Revenue | | 8600-8799 | 52,650,097.77 | 10,730,267.01 | 63,380,364.78 | 53,501,791.00 | 8,807,715.00 | 62,309,506.00 | -1.7% |
| 5) TOTAL REVENUES | | | 147,530,328.36 | 35,968,442.09 | 183,498,770.45 | 152,245,560.00 | 34,275,102.00 | 186,520,662.00 | 1.6% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 60,029,126.83 | 11,332,255.32 | 71,361,382.15 | 61,818,358.00 | 14,803,485.00 | 76,621,843.00 | 7.4% |
| 2) Classified Salaries | | 2000-2999 | 19,923,026.60 | 12,238,866.73 | 32,161,893.33 | 21,613,112.57 | 12,848,422.00 | 34,461,534.57 | 7.2% |
| 3) Employee Benefits | | 3000-3999 | 24,150,745.29 | 14,026,779.11 | 38,177,524.40 | 29,173,722.43 | 16,509,098.00 | 45,682,820.43 | 19.7% |
| 4) Books and Supplies | | 4000-4999 | 1,121,186.99 | 3,698,970.39 | 4,820,157.38 | 3,522,958.00 | 2,648,762.00 | 6,171,720.00 | 28.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 9,846,675.49 | 19,518,311.64 | 29,364,987.13 | 11,121,017.00 | 16,163,557.00 | 27,284,574.00 | -7.1% |
| 6) Capital Outlay | | 6000-6999 | 35,755.23 | 179,921.93 | 215,677.16 | 58,450.00 | 95,000.00 | 153,450.00 | -28.9% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 9,255.00 | 0.00 | 9,255.00 | 0.00 | 550.00 | 550.00 | -94.1% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (1,275,260.06) | 784,449.71 | (490,810.35) | (1,385,063.00) | 793,942.00 | (591,121.00) | 20.4% |
| 9) TOTAL EXPENDITURES | | | 113,840,511.37 | 61,779,554.83 | 175,620,066.20 | 125,922,555.00 | 63,862,816.00 | 189,785,371.00 | 8.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | | |
| | | | 33,689,816.99 | (25,811,112.74) | 7,878,704.25 | 26,323,005.00 | (29,587,714.00) | (3,264,709.00) | -141.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 2,000,000.00 | 282,011.48 | 2,282,011.48 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 1,508,739.98 | 1,007,560.59 | 2,516,300.57 | 943,285.00 | 0.00 | 943,285.00 | -62.5% |
| 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 | (29,963,262.97) | 29,963,262.97 | 0.00 | (29,587,714.00) | 29,587,714.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | (29,472,002.95) | 29,237,713.86 | (234,289.09) | (30,530,999.00) | 29,587,714.00 | (943,285.00) | 302.6% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 4,217,814.04 | 3,426,601.12 | 7,644,415.16 | (4,207,994.00) | 0.00 | (4,207,994.00) | -155.0% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | 9791 | 16,845,842.17 | 1,277,505.37 | 18,123,347.54 | 21,063,656.21 | 4,704,106.49 | 25,767,762.70 | 42.2% |
| a) As of July 1 - Unaudited | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | | 16,845,842.17 | 1,277,505.37 | 18,123,347.54 | 21,063,656.21 | 4,704,106.49 | 25,767,762.70 | 42.2% |
| c) As of July 1 - Audited (F1a + F1b) | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Other Restatements | | | 16,845,842.17 | 1,277,505.37 | 18,123,347.54 | 21,063,656.21 | 4,704,106.49 | 25,767,762.70 | 42.2% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 21,063,656.21 | 4,704,106.49 | 25,767,762.70 | 16,855,662.21 | 4,704,106.49 | 21,559,768.70 | -16.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | | | | | |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | 9711 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 | 0.0% |
| Revolving Cash | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stores | | 9713 | 98,454.00 | 0.00 | 98,454.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Prepaid Items | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9740 | 0.00 | 4,704,107.66 | 4,704,107.66 | 0.00 | 4,704,107.66 | 4,704,107.66 | 0.0% |
| b) Restricted | | | | | | | | | |
| c) Committed | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stabilization Arrangements | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | | | | | | | | |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 16,859,700.00 | 0.00 | 16,859,700.00 | 8,159,946.00 | 0.00 | 8,159,946.00 | -51.6% |
| Supplemental LCAP Grant | 0000 | 9780 | 800,000.00 | | 800,000.00 | | | | |
| Parcel Taxes | 0000 | 9780 | 13,785,379.22 | | 13,785,379.22 | | | | |
| Parcel Taxes | 1100 | 9780 | 2,274,320.78 | | 2,274,320.78 | | | | |
| Supplemental LCAP Grant | 0000 | 9780 | | | | 800,000.00 | | 800,000.00 | |
| Parcel Taxes | 0000 | 9780 | | | | 7,094,436.54 | | 7,094,436.54 | |
| Parcel Taxes | 1100 | 9780 | | | | 265,509.46 | | 265,509.46 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 1,423,045.00 | 0.00 | 1,423,045.00 | 1,800,813.68 | 0.00 | 1,800,813.68 | 26.5% |
| Unassigned/Unappropriated Amount | | 9790 | 2,582,457.21 | (1.17) | 2,582,456.04 | 6,794,902.53 | (1.17) | 6,794,901.36 | 163.1% |

| Description | Resource Codes | Object Codes | 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) |
| G. ASSETS | | | | | | | | |
| 1) Cash | | 9110 | | | | | | |
| a) in County Treasury | | 9111 | 11,824,748.40 | 1,211,896.03 | 13,036,644.43 | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | |
| b) in Banks | | 9120 | (224,874.90) | 210,151.75 | (14,723.15) | | | |
| c) in Revolving Cash Account | | 9130 | 100,000.00 | 0.00 | 100,000.00 | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 135,000.00 | 0.00 | 135,000.00 | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | |
| 3) Accounts Receivable | | 9200 | 15,644,712.11 | 9,364,345.56 | 25,009,057.67 | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | |
| 5) Due from Other Funds | | 9310 | 11,800,636.67 | 3,196,988.63 | 14,997,625.30 | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | |
| 7) Prepaid Expenditures | | 9330 | 98,454.00 | 0.00 | 98,454.00 | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | |
| 9) TOTAL ASSETS | | | 39,378,676.28 | 13,983,381.97 | 53,362,058.25 | | | |
| 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 | 7,284,375.91 | 6,104,128.36 | 13,388,504.27 | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | |
| 3) Due to Other Funds | | 9610 | 11,030,644.16 | 1,341,137.76 | 12,371,781.92 | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 1,834,009.36 | 1,834,009.36 | | | |
| 6) TOTAL LIABILITIES | | | 18,315,020.07 | 9,279,275.48 | 27,594,295.55 | | | |
| 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 | | | | | | | | |

| Description (must agree with line F2) (G9 + H2) - (I6 + J2) | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|--|----------------|-----------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| | | | 21,063,656.21 | 4,704,106.49 | 25,767,762.70 | | | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 38,962,914.00 | 0.00 | 38,962,914.00 | 42,961,486.00 | 0.00 | 42,961,486.00 | 10.3% |
| Education Protection Account State Aid - Current Year | | 8012 | 1,885,206.00 | 0.00 | 1,885,206.00 | 1,885,132.00 | 0.00 | 1,885,132.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 214,600.42 | 0.00 | 214,600.42 | 212,781.00 | 0.00 | 212,781.00 | -0.8% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes Secured Roll Taxes | | 8041 | 38,484,106.04 | 0.00 | 38,484,106.04 | 38,053,323.00 | 0.00 | 38,053,323.00 | -1.1% |
| Unsecured Roll Taxes | | 8042 | 1,888,525.51 | 0.00 | 1,888,525.51 | 2,491,280.00 | 0.00 | 2,491,280.00 | 31.9% |
| Prior Years' Taxes | | 8043 | (106,506.62) | 0.00 | (106,506.62) | (161,744.00) | 0.00 | (161,744.00) | 51.9% |
| Supplemental Taxes | | 8044 | 867,133.75 | 0.00 | 867,133.75 | 883,040.00 | 0.00 | 883,040.00 | 1.8% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 10,172,616.66 | 0.00 | 10,172,616.66 | 10,155,463.00 | 0.00 | 10,155,463.00 | -0.2% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 534,191.85 | 0.00 | 534,191.85 | 440,146.00 | 0.00 | 440,146.00 | -17.6% |
| 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 | | | 92,902,787.61 | 0.00 | 92,902,787.61 | 96,920,907.00 | 0.00 | 96,920,907.00 | 4.3% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 718,111.00 | 718,111.00 | 0.00 | 724,888.00 | 724,888.00 | 0.9% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 92,902,787.61 | 718,111.00 | 93,620,898.61 | 96,920,907.00 | 724,888.00 | 97,645,795.00 | 4.3% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 1,565,612.23 | 1,565,612.23 | 0.00 | 1,811,852.00 | 1,811,852.00 | 15.7% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 172,732.44 | 172,732.44 | 0.00 | 181,528.00 | 181,528.00 | 5.1% |
| 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 | | 687,296.06 | 687,296.06 | | 1,035,316.00 | 1,035,316.00 | 50.6% |
| 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 | | 196,218.56 | 196,218.56 | | 225,000.00 | 225,000.00 | 14.7% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 567.70 | 567.70 | | 0.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|--|--|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | 86,118.04 | 86,118.04 | | 141,625.00 | 141,625.00 | 64.5% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630 | 8290 | | 103,725.27 | 103,725.27 | | 56,937.00 | 56,937.00 | -45.1% |
| Other NCLB / Every Student Succeeds Act | | 8290 | | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | 41,864.59 | 41,864.59 | | 45,927.00 | 45,927.00 | 9.7% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 6,618,008.34 | 6,618,008.34 | 0.00 | 6,904,165.00 | 6,904,165.00 | 4.3% |
| TOTAL FEDERAL REVENUE | | | 0.00 | 9,472,143.23 | 9,472,143.23 | 0.00 | 10,402,350.00 | 10,402,350.00 | 9.8% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 396,602.00 | 0.00 | 396,602.00 | 391,783.00 | 0.00 | 391,783.00 | -1.2% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,553,113.98 | 630,642.52 | 2,183,756.50 | 1,404,079.00 | 458,666.00 | 1,862,745.00 | -14.7% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 1,673,823.12 | 1,673,823.12 | | 1,927,812.00 | 1,927,812.00 | 15.2% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|--|------------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| 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 | | 243,615.97 | 243,615.97 | | 466,182.00 | 466,182.00 | 91.4% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 27,727.00 | 12,499,839.24 | 12,527,566.24 | 27,000.00 | 11,487,489.00 | 11,514,489.00 | -8.1% |
| TOTAL OTHER STATE REVENUE | | | 1,977,442.98 | 15,047,920.85 | 17,025,363.83 | 1,822,862.00 | 14,340,149.00 | 16,163,011.00 | -5.1% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Secured Roll | | | | | | | | | |
| 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 | 51,113,570.65 | 0.00 | 51,113,570.65 | 50,956,902.00 | 0.00 | 50,956,902.00 | -0.3% |
| 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 | 111,493.38 | 0.00 | 111,493.38 | 20,000.00 | 0.00 | 20,000.00 | -82.1% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | | | | | | | |
| | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 54,849.24 | 0.00 | 54,849.24 | 444,400.00 | 0.00 | 444,400.00 | 710.2% |
| Interest | | 8660 | 315,050.87 | 0.00 | 315,050.87 | 347,000.00 | 0.00 | 347,000.00 | 10.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 4,744.76 | 0.00 | 4,744.76 | 200,000.00 | 0.00 | 200,000.00 | 4115.2% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 (50%) Adjustment | 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) | |
| Pass-Through Revenues From Local Sources | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 1,050,388.87 | 5,575,605.01 | 6,625,993.88 | 1,533,489.00 | 3,484,220.00 | 5,017,709.00 | -24.3% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 5,154,662.00 | 5,154,662.00 | | 5,323,495.00 | 5,323,495.00 | 3.3% |
| From County Offices | 6500 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| 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 | | | 52,650,097.77 | 10,730,267.01 | 63,380,364.78 | 53,501,791.00 | 8,807,715.00 | 62,309,506.00 | -1.7% |
| TOTAL, REVENUES | | | 147,530,328.36 | 35,968,442.09 | 183,498,770.45 | 152,245,560.00 | 34,275,102.00 | 186,520,662.00 | 1.6% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| | | | | | | | | | |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 49,919,903.54 | 8,558,774.30 | 58,478,677.84 | 51,623,570.00 | 9,834,411.00 | 61,457,981.00 | 5.1% |
| Certificated Pupil Support Salaries | | 1200 | 3,478,181.56 | 1,659,261.60 | 5,137,443.16 | 3,415,812.00 | 1,723,596.00 | 5,139,408.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 5,931,771.11 | 992,127.17 | 6,923,898.28 | 5,948,263.00 | 1,004,900.00 | 6,953,163.00 | 0.4% |
| Other Certificated Salaries | | 1900 | 699,270.62 | 122,092.25 | 821,362.87 | 830,713.00 | 2,240,578.00 | 3,071,291.00 | 273.9% |
| TOTAL, CERTIFICATED SALARIES | | | 60,029,126.83 | 11,332,255.32 | 71,361,382.15 | 61,818,358.00 | 14,803,485.00 | 76,621,843.00 | 7.4% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,697,961.39 | 7,536,863.20 | 9,234,824.59 | 1,440,296.57 | 6,831,750.00 | 8,272,046.57 | -10.4% |
| Classified Support Salaries | | 2200 | 8,860,583.28 | 2,752,518.85 | 11,613,102.13 | 9,816,003.00 | 2,932,017.00 | 12,748,020.00 | 9.8% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 2,895,195.04 | 1,242,005.89 | 4,137,200.93 | 3,240,126.00 | 1,283,650.00 | 4,523,776.00 | 9.3% |
| Clerical, Technical and Office Salaries | | 2400 | 5,059,902.36 | 682,785.67 | 5,742,688.03 | 5,617,515.00 | 708,783.00 | 6,326,298.00 | 10.2% |
| Other Classified Salaries | | 2900 | 1,409,384.53 | 24,693.12 | 1,434,077.65 | 1,499,172.00 | 1,092,222.00 | 2,591,394.00 | 80.7% |
| TOTAL, CLASSIFIED SALARIES | | | 19,923,026.60 | 12,238,866.73 | 32,161,893.33 | 21,613,112.57 | 12,848,422.00 | 34,461,534.57 | 7.2% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 9,418,054.13 | 8,092,449.38 | 17,510,503.51 | 10,375,163.00 | 8,550,082.00 | 18,925,245.00 | 8.1% |
| PERS | | 3201-3202 | 3,805,194.89 | 1,965,629.54 | 5,770,824.43 | 4,530,996.00 | 2,636,420.00 | 7,167,416.00 | 24.2% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,364,618.70 | 1,091,956.34 | 3,456,575.04 | 2,555,061.87 | 1,182,580.00 | 3,737,641.87 | 8.1% |
| Health and Welfare Benefits | | 3401-3402 | 6,133,815.06 | 2,148,382.62 | 8,282,197.68 | 8,202,616.00 | 3,022,223.00 | 11,224,839.00 | 35.5% |
| Unemployment Insurance | | 3501-3502 | 66,895.08 | 30,453.66 | 97,348.74 | 1,032,510.67 | 323,024.00 | 1,355,534.67 | 1292.5% |
| Workers' Compensation | | 3601-3602 | 1,640,971.02 | 484,991.78 | 2,125,962.80 | 1,766,306.79 | 563,115.00 | 2,329,421.79 | 9.6% |
| OPEB, Allocated | | 3701-3702 | 721,196.41 | 212,915.79 | 934,112.20 | 711,068.10 | 231,654.00 | 942,722.10 | 0.9% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 24,150,745.29 | 14,026,779.11 | 38,177,524.40 | 29,173,722.43 | 16,509,098.00 | 45,682,820.43 | 19.7% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 809.44 | 0.00 | 809.44 | 3,716.00 | 0.00 | 3,716.00 | 359.1% |
| Books and Other Reference Materials | | 4200 | 128,432.19 | 801.44 | 129,233.63 | 139,613.00 | 6,831.00 | 146,444.00 | 13.3% |
| Materials and Supplies | | 4300 | 673,565.80 | 2,974,308.14 | 3,647,873.94 | 2,803,867.00 | 2,274,253.00 | 5,078,120.00 | 39.2% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Noncapitalized Equipment | | 4400 | 318,379.56 | 723,860.81 | 1,042,240.37 | 575,762.00 | 367,678.00 | 943,440.00 | -9.5% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL BOOKS AND SUPPLIES | | | 1,121,186.99 | 3,698,970.39 | 4,820,157.38 | 3,522,958.00 | 2,648,762.00 | 6,171,720.00 | 28.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 6,748,400.67 | 6,748,400.67 | 0.00 | 5,256,315.00 | 5,256,315.00 | -22.1% |
| Travel and Conferences | | 5200 | 51,338.75 | 40,171.00 | 91,509.75 | 116,768.00 | 83,623.00 | 200,391.00 | 119.0% |
| Dues and Memberships | | 5300 | 45,528.00 | 3,880.77 | 49,408.77 | 47,674.00 | 6,669.00 | 54,343.00 | 10.0% |
| Insurance | | 5400 - 5450 | 1,004,068.00 | 0.00 | 1,004,068.00 | 1,027,000.00 | 0.00 | 1,027,000.00 | 2.3% |
| Operations and Housekeeping Services | | 5500 | 2,908,957.26 | 0.00 | 2,908,957.26 | 2,777,982.00 | 0.00 | 2,777,982.00 | -4.5% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,283,348.54 | 1,018,984.12 | 2,302,332.66 | 1,603,236.00 | 848,994.00 | 2,452,230.00 | 6.5% |
| Transfers of Direct Costs | | 5710 | (3,297.00) | 3,297.00 | 0.00 | (40,806.00) | 40,806.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (64,382.00) | 26,800.79 | (37,581.21) | (134,382.00) | 217,956.00 | 83,574.00 | -322.4% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 4,218,135.86 | 11,667,842.78 | 15,885,978.64 | 5,330,479.00 | 9,700,448.00 | 15,030,927.00 | -5.4% |
| Communications | | 5900 | 402,978.08 | 8,934.51 | 411,912.59 | 393,066.00 | 8,746.00 | 401,812.00 | -2.5% |
| TOTAL SERVICES AND OTHER OPERATING EXPENDITURES | | | 9,846,675.49 | 19,518,311.64 | 29,364,987.13 | 11,121,017.00 | 16,163,557.00 | 27,284,574.00 | -7.1% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 75,905.31 | 75,905.31 | 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 | 35,755.23 | 104,016.62 | 139,771.85 | 58,450.00 | 95,000.00 | 153,450.00 | 9.8% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL CAPITAL OUTLAY | | | 35,755.23 | 179,921.93 | 215,677.16 | 58,450.00 | 95,000.00 | 153,450.00 | -28.9% |
| 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 | 9,255.00 | 0.00 | 9,255.00 | 0.00 | 500.00 | 500.00 | -94.6% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 50.00 | 50.00 | New |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 9,255.00 | 0.00 | 9,255.00 | 0.00 | 550.00 | 550.00 | -94.1% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (784,449.71) | 784,449.71 | 0.00 | (793,942.00) | 793,942.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (490,810.35) | 0.00 | (490,810.35) | (591,121.00) | 0.00 | (591,121.00) | 20.4% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (1,275,260.06) | 784,449.71 | (490,810.35) | (1,385,063.00) | 793,942.00 | (591,121.00) | 20.4% |
| TOTAL, EXPENDITURES | | | 113,840,511.37 | 61,779,554.83 | 175,620,066.20 | 125,922,555.00 | 63,862,816.00 | 189,785,371.00 | 8.1% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 282,011.48 | 282,011.48 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | 2,000,000.00 | 0.00 | 2,000,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| (a) TOTAL INTERFUND TRANSFERS IN | | | 2,000,000.00 | 282,011.48 | 2,282,011.48 | 0.00 | 0.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 1,007,560.59 | 1,007,560.59 | 0.00 | 0.00 | 0.00 | -100.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 1,508,739.98 | 0.00 | 1,508,739.98 | 943,285.00 | 0.00 | 943,285.00 | -37.5% |
| (b) TOTAL INTERFUND TRANSFERS OUT | | | 1,508,739.98 | 1,007,560.59 | 2,516,300.57 | 943,285.00 | 0.00 | 943,285.00 | -62.5% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Emergency Apportionments | | | | | | | | | |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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% |

| | | | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|
| Description | Resource Codes | Object Codes | 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 |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (d) TOTAL USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (29,963,262.97) | 29,963,262.97 | 0.00 | (29,587,714.00) | 29,587,714.00 | 0.00 |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (e) TOTAL CONTRIBUTIONS | | | (29,963,262.97) | 29,963,262.97 | 0.00 | (29,587,714.00) | 29,587,714.00 | 0.00 |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (29,472,002.95) | 29,237,713.86 | (234,289.09) | (30,530,999.00) | 29,587,714.00 | (943,285.00) |
| | | | | | | | | 302.6% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|---|----------------|------------------|---------------------------|-----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| | | | | | | | | | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 92,902,787.61 | 718,111.00 | 93,620,898.61 | 96,920,907.00 | 724,888.00 | 97,645,795.00 | 4.3% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 9,472,143.23 | 9,472,143.23 | 0.00 | 10,402,350.00 | 10,402,350.00 | 9.8% |
| 3) Other State Revenue | | 8300-8599 | 1,977,442.98 | 15,047,920.85 | 17,025,363.83 | 1,822,862.00 | 14,340,149.00 | 16,163,011.00 | -5.1% |
| 4) Other Local Revenue | | 8600-8799 | 52,650,097.77 | 10,730,267.01 | 63,380,364.78 | 53,501,791.00 | 8,807,715.00 | 62,309,506.00 | -1.7% |
| 5) TOTAL REVENUES | | | 147,530,328.36 | 35,968,442.09 | 183,498,770.45 | 152,245,560.00 | 34,275,102.00 | 186,520,662.00 | 1.6% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 65,473,497.79 | 46,427,955.90 | 111,901,453.69 | 70,800,330.00 | 45,619,857.00 | 116,420,187.00 | 4.0% |
| 2) Instruction - Related Services | 2000-2999 | | 16,096,478.05 | 4,761,739.07 | 20,858,217.12 | 18,289,774.00 | 8,133,245.00 | 26,423,019.00 | 26.7% |
| 3) Pupil Services | 3000-3999 | | 9,178,685.47 | 3,710,953.56 | 12,889,639.03 | 10,902,243.00 | 3,965,145.00 | 14,867,388.00 | 15.3% |
| 4) Ancillary Services | 4000-4999 | | 328,267.45 | 1,437.00 | 329,704.45 | 408,341.00 | 110.00 | 408,451.00 | 23.9% |
| 5) Community Services | 5000-5999 | | 24,774.17 | 0.00 | 24,774.17 | 78,802.00 | 0.00 | 78,802.00 | 218.1% |
| 6) Enterprise | 6000-6999 | | 12,895.77 | 0.00 | 12,895.77 | 18,383.00 | 0.00 | 18,383.00 | 42.6% |
| 7) General Administration | 7000-7999 | | 10,154,057.22 | 1,543,909.83 | 11,697,967.05 | 11,882,223.00 | 862,011.00 | 12,744,234.00 | 8.9% |
| 8) Plant Services | 8000-8999 | | 12,562,600.45 | 5,333,559.47 | 17,896,159.92 | 13,542,459.00 | 5,281,898.00 | 18,824,357.00 | 5.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 9,255.00 | 0.00 | 9,255.00 | 0.00 | 550.00 | 550.00 | -94.1% |
| 10) TOTAL EXPENDITURES | | | 113,840,511.37 | 61,779,554.83 | 175,620,066.20 | 125,922,555.00 | 63,862,816.00 | 189,785,371.00 | 8.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | | | | | |
| | | | 33,689,816.99 | (25,811,112.74) | 7,878,704.25 | 26,323,005.00 | (29,587,714.00) | (3,264,709.00) | -141.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 2,000,000.00 | 282,011.48 | 2,282,011.48 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 1,508,739.98 | 1,007,560.59 | 2,516,300.57 | 943,285.00 | 0.00 | 943,285.00 | -62.5% |
| 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 | (29,963,262.97) | 29,963,262.97 | 0.00 | (29,587,714.00) | 29,587,714.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | (29,472,002.95) | 29,237,713.86 | (234,289.09) | (30,530,999.00) | 29,587,714.00 | (943,285.00) | 302.6% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 4,217,814.04 | 3,426,601.12 | 7,644,415.16 | (4,207,994.00) | 0.00 | (4,207,994.00) | -155.0% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | 9791 | | | | | | | |
| a) As of July 1 - Unaudited | | 9793 | 16,845,842.17 | 1,277,505.37 | 18,123,347.54 | 21,063,656.21 | 4,704,106.49 | 25,767,762.70 | 42.2% |
| b) Audit Adjustments | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 16,845,842.17 | 1,277,505.37 | 18,123,347.54 | 21,063,656.21 | 4,704,106.49 | 25,767,762.70 | 42.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 16,845,842.17 | 1,277,505.37 | 18,123,347.54 | 21,063,656.21 | 4,704,106.49 | 25,767,762.70 | 42.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 21,063,656.21 | 4,704,106.49 | 25,767,762.70 | 16,855,662.21 | 4,704,106.49 | 21,559,768.70 | -16.3% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | 9711 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 | 0.0% |
| Revolving Cash | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stores | | 9713 | 98,454.00 | 0.00 | 98,454.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Prepaid Items | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9740 | 0.00 | 4,704,107.66 | 4,704,107.66 | 0.00 | 4,704,107.66 | 4,704,107.66 | 0.0% |
| b) Restricted | | | | | | | | | |
| c) Committed | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stabilization Arrangements | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | | | | | | | | |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 16,859,700.00 | 0.00 | 16,859,700.00 | 8,159,946.00 | 0.00 | 8,159,946.00 | -51.6% |
| Supplemental LCAP Grant | 0000 | 9780 | 800,000.00 | | 800,000.00 | | | | |
| Parcel Taxes | 0000 | 9780 | 13,785,379.22 | | 13,785,379.22 | | | | |
| Parcel Taxes | 1100 | 9780 | 2,274,320.78 | | 2,274,320.78 | | | | |
| Supplemental LCAP Grant | 0000 | 9780 | | | | 800,000.00 | | 800,000.00 | |
| Parcel Taxes | 0000 | 9780 | | | | 7,094,436.54 | | 7,094,436.54 | |
| Parcel Taxes | 1100 | 9780 | | | | 265,509.46 | | 265,509.46 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 1,423,045.00 | 0.00 | 1,423,045.00 | 1,800,813.68 | 0.00 | 1,800,813.68 | 26.5% |
| Unassigned/Unappropriated Amount | | 9790 | 2,582,457.21 | (1.17) | 2,582,456.04 | 6,794,902.53 | (1.17) | 6,794,901.36 | 163.1% |

| Resource | Description | 2020-21 | 2021-22 |
|---------------------------|---|-------------------|--------------|
| | | Unaudited Actuals | Budget |
| 5640 | Medi-Cal Billing Option | 72,669.31 | 72,669.31 |
| 6230 | California Clean Energy Jobs Act | 26,491.86 | 26,491.86 |
| 6300 | Lottery: Instructional Materials | 562,264.78 | 562,264.78 |
| 6500 | Special Education | 46,000.00 | 46,000.00 |
| 7311 | Classified School Employee Professional Development Block Grant | 79,142.00 | 79,142.00 |
| 7370 | Supplementary Programs: Specialized Secondary | 0.01 | 0.01 |
| 7388 | SB 117 COVID-19 LEA Response Funds | 137,001.92 | 137,001.92 |
| 7415 | Classified School Employee Summer Assistance Program | 95,567.00 | 95,567.00 |
| 7425 | Expanded Learning Opportunities (ELO) Grant | 1,033,806.56 | 1,033,806.56 |
| 7426 | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta | 321,940.00 | 321,940.00 |
| 9010 | Other Restricted Local | 2,329,224.22 | 2,329,224.22 |
| Total, Restricted Balance | | 4,704,107.66 | 4,704,107.66 |

| 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 | 113.71 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 113.71 | 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) | | | 113.71 | 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) | | | 113.71 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,825.47 | 9,939.18 | 1.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,825.47 | 9,939.18 | 1.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,825.47 | 9,939.18 | 1.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 9,939.18 | 9,939.18 | 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 | 9,939.18 | 9,939.18 | 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 | 9,919.11 | | |
| 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 | 20.07 | | |
| 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 | | | 9,939.18 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| 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) | | | 9,939.18 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| 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% |
| 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 | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 113.71 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | |
| From Districts or Charter Schools | | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | | 8793 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 113.71 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 113.71 | 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% |
| 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% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| 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 (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 | | | 0.00 | 0.00 | 0.0% |

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

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 113.71 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 113.71 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 113.71 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 113.71 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,825.47 | 9,939.18 | 1.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,825.47 | 9,939.18 | 1.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,825.47 | 9,939.18 | 1.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 9,939.18 | 9,939.18 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 9,939.18 | 9,939.18 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,499,098.02 | 1,750,000.00 | 16.7% |
| 3) Other State Revenue | | 8300-8599 | 133,547.71 | 144,853.00 | 8.5% |
| 4) Other Local Revenue | | 8600-8799 | (5,934.97) | 515,000.00 | -8777.4% |
| 5) TOTAL REVENUES | | | 1,626,710.76 | 2,409,853.00 | 48.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,614,994.54 | 1,862,922.00 | 15.4% |
| 3) Employee Benefits | | 3000-3999 | 682,822.58 | 980,540.00 | 43.6% |
| 4) Books and Supplies | | 4000-4999 | 276,104.56 | 561,500.00 | 103.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 65,058.55 | (436,564.00) | -771.0% |
| 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 | 125,615.46 | 169,607.00 | 35.0% |
| 9) TOTAL EXPENDITURES | | | 2,764,595.69 | 3,138,005.00 | 13.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,137,884.93) | (728,152.00) | -36.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,305,376.00 | 728,153.00 | -44.2% |
| 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 | | | 1,305,376.00 | 728,153.00 | -44.2% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 167,491.07 | 1.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 150,000.00 | 317,491.07 | 111.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 150,000.00 | 317,491.07 | 111.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 150,000.00 | 317,491.07 | 111.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 317,491.07 | 317,492.07 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 77,056.01 | 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 | 240,435.06 | 317,492.07 | 32.0% |
| 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 | (486,015.96) | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 41,242.93 | | |
| 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 | 402,888.24 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 589,285.07 | | |
| 6) Stores | | 9320 | 77,056.01 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 624,456.29 | | |
| 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 | 118,926.63 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 188,038.59 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 306,965.22 | | |
| 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) | | | 317,491.07 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 1,499,098.02 | 1,750,000.00 | 16.7% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 1,499,098.02 | 1,750,000.00 | 16.7% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 133,547.71 | 144,853.00 | 8.5% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 133,547.71 | 144,853.00 | 8.5% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | (3,354.96) | 500,000.00 | -15003.3% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | (5,320.01) | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 2,740.00 | 15,000.00 | 447.4% |
| TOTAL, OTHER LOCAL REVENUE | | | (5,934.97) | 515,000.00 | -8777.4% |
| TOTAL, REVENUES | | | 1,626,710.76 | 2,409,853.00 | 48.1% |

| 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 | 1,006,844.04 | 1,245,909.00 | 23.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 462,505.95 | 470,665.00 | 1.8% |
| Clerical, Technical and Office Salaries | | 2400 | 145,644.55 | 146,348.00 | 0.5% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,614,994.54 | 1,862,922.00 | 15.4% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 287,946.72 | 385,747.00 | 34.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 121,364.52 | 140,711.50 | 15.9% |
| Health and Welfare Benefits | | 3401-3402 | 225,006.76 | 378,198.00 | 68.1% |
| Unemployment Insurance | | 3501-3502 | 944.35 | 22,773.50 | 2311.6% |
| Workers' Compensation | | 3601-3602 | 33,024.98 | 37,947.00 | 14.9% |
| OPEB, Allocated | | 3701-3702 | 14,535.25 | 15,163.00 | 4.3% |
| 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 | | | 682,822.58 | 980,540.00 | 43.6% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 6,895.38 | 8,500.00 | 23.3% |
| Noncapitalized Equipment | | 4400 | 1,554.57 | 3,000.00 | 93.0% |
| Food | | 4700 | 267,654.61 | 550,000.00 | 105.5% |
| TOTAL, BOOKS AND SUPPLIES | | | 276,104.56 | 561,500.00 | 103.4% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 288.29 | 2,000.00 | 593.7% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 29,827.51 | 60,000.00 | 101.2% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (27,806.45) | (593,574.00) | 2034.7% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 57,703.52 | 86,000.00 | 49.0% |
| Communications | | 5900 | 5,045.68 | 9,010.00 | 78.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 65,058.55 | (436,564.00) | -771.0% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 125,615.46 | 169,607.00 | 35.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 125,615.46 | 169,607.00 | 35.0% |
| TOTAL, EXPENDITURES | | | 2,764,595.69 | 3,138,005.00 | 13.5% |

| 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 | 1,305,376.00 | 728,153.00 | -44.2% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 1,305,376.00 | 728,153.00 | -44.2% |
| 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) | | | | | |
| | | | 1,305,376.00 | 728,153.00 | -44.2% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,499,098.02 | 1,750,000.00 | 16.7% |
| 3) Other State Revenue | | 8300-8599 | 133,547.71 | 144,853.00 | 8.5% |
| 4) Other Local Revenue | | 8600-8799 | (5,934.97) | 515,000.00 | -8777.4% |
| 5) TOTAL, REVENUES | | | 1,626,710.76 | 2,409,853.00 | 48.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 2,638,980.23 | 2,968,398.00 | 12.5% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 125,615.46 | 169,607.00 | 35.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 2,764,595.69 | 3,138,005.00 | 13.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (1,137,884.93) | (728,152.00) | -36.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,305,376.00 | 728,153.00 | -44.2% |
| 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 | | | 1,305,376.00 | 728,153.00 | -44.2% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 167,491.07 | 1.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 150,000.00 | 317,491.07 | 111.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 150,000.00 | 317,491.07 | 111.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 150,000.00 | 317,491.07 | 111.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 317,491.07 | 317,492.07 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 77,056.01 | 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 | 240,435.06 | 317,492.07 | 32.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 Unaudited Actuals | 2021-22 Budget |
|---------------------------|--|--------------------------------------|---------------------------|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School | 160,954.56 | 238,011.57 |
| 5316 | Child Nutrition: COVID CARES Act Supplemental Meal Reimb | 79,480.50 | 79,480.50 |
| Total, Restricted Balance | | 240,435.06 | 317,492.07 |

| 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 | 597,025.62 | 1,020,510.00 | 70.9% |
| 3) Other State Revenue | | 8300-8599 | 4,211,107.11 | 4,313,872.00 | 2.4% |
| 4) Other Local Revenue | | 8600-8799 | 617,293.21 | 793,624.00 | 28.6% |
| 5) TOTAL, REVENUES | | | 5,425,425.94 | 6,128,006.00 | 12.9% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,835,784.32 | 1,882,693.00 | 2.6% |
| 2) Classified Salaries | | 2000-2999 | 1,408,794.79 | 1,448,823.00 | 2.8% |
| 3) Employee Benefits | | 3000-3999 | 1,350,093.86 | 1,625,894.00 | 20.4% |
| 4) Books and Supplies | | 4000-4999 | 285,143.24 | 14,008.00 | -95.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 117,018.68 | 550,190.00 | 370.2% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 350,000.00 | New |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 220,001.99 | 256,398.00 | 16.5% |
| 9) TOTAL, EXPENDITURES | | | 5,216,836.88 | 6,128,006.00 | 17.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 208,589.06 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 220,921.58 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 220,921.58 | 0.00 | -100.0% |
| 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) | | | 208,589.06 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 400,533.34 | 609,122.40 | 52.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 400,533.34 | 609,122.40 | 52.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 400,533.34 | 609,122.40 | 52.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 609,122.40 | 609,122.40 | 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 | 609,122.40 | 609,122.40 | 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 | 373,883.66 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 133,171.36 | | |
| 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 | 669,965.73 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 124,510.46 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 1,301,531.21 | | |
| 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 | 328,257.88 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 234,184.59 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 129,966.34 | | |
| 6) TOTAL, LIABILITIES | | | 692,408.81 | | |
| 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) | | | 609,122.40 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 26,112.27 | 190,000.00 | 627.6% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 570,913.35 | 830,510.00 | 45.5% |
| TOTAL, FEDERAL REVENUE | | | 597,025.62 | 1,020,510.00 | 70.9% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 1,378.35 | 10,000.00 | 625.5% |
| 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 | 2,934,061.36 | 3,419,534.00 | 16.5% |
| All Other State Revenue | All Other | 8590 | 1,275,667.40 | 884,338.00 | -30.7% |
| TOTAL, OTHER STATE REVENUE | | | 4,211,107.11 | 4,313,872.00 | 2.4% |
| 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 | 8,541.57 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 2,252.16 | 0.00 | -100.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 606,499.48 | 793,624.00 | 30.9% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 617,293.21 | 793,624.00 | 28.6% |
| TOTAL, REVENUES | | | 5,425,425.94 | 6,128,006.00 | 12.9% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,495,343.73 | 1,537,896.00 | 2.8% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 340,440.59 | 344,797.00 | 1.3% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,835,784.32 | 1,882,693.00 | 2.6% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 1,116,031.17 | 1,163,359.00 | 4.2% |
| Classified Support Salaries | | 2200 | 66,368.47 | 70,245.00 | 5.8% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 226,395.15 | 215,219.00 | -4.9% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,408,794.79 | 1,448,823.00 | 2.8% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 361,924.04 | 441,611.00 | 22.0% |
| PERS | | 3201-3202 | 338,131.31 | 357,106.00 | 5.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 147,713.21 | 145,608.00 | -1.4% |
| Health and Welfare Benefits | | 3401-3402 | 403,642.55 | 546,031.00 | 35.3% |
| Unemployment Insurance | | 3501-3502 | 2,967.31 | 40,866.00 | 1277.2% |
| Workers' Compensation | | 3601-3602 | 66,513.96 | 67,366.00 | 1.3% |
| OPEB, Allocated | | 3701-3702 | 29,201.48 | 27,306.00 | -6.5% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,350,093.86 | 1,625,894.00 | 20.4% |
| 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 | 193,888.75 | 14,008.00 | -92.8% |
| Noncapitalized Equipment | | 4400 | 80,742.20 | 0.00 | -100.0% |
| Food | | 4700 | 10,512.29 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 285,143.24 | 14,008.00 | -95.1% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 7,605.00 | New |
| Dues and Memberships | | 5300 | 4,840.00 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 438.24 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 56,887.66 | 501,000.00 | 780.7% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 53,052.62 | 41,585.00 | -21.6% |
| Communications | | 5900 | 1,800.16 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 117,018.68 | 550,190.00 | 370.2% |
| 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 | 350,000.00 | New |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 350,000.00 | New |
| 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 | 220,001.99 | 256,398.00 | 16.5% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 220,001.99 | 256,398.00 | 16.5% |
| TOTAL, EXPENDITURES | | | 5,216,836.88 | 6,128,006.00 | 17.5% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8911 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 220,921.58 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 220,921.58 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 220,921.58 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 220,921.58 | 0.00 | -100.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 597,025.62 | 1,020,510.00 | 70.9% |
| 3) Other State Revenue | | 8300-8599 | 4,211,107.11 | 4,313,872.00 | 2.4% |
| 4) Other Local Revenue | | 8600-8799 | 617,293.21 | 793,624.00 | 28.6% |
| 5) TOTAL, REVENUES | | | 5,425,425.94 | 6,128,006.00 | 12.9% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 4,078,055.17 | 4,767,688.00 | 16.9% |
| 2) Instruction - Related Services | 2000-2999 | | 789,622.12 | 793,075.00 | 0.4% |
| 3) Pupil Services | 3000-3999 | | 38,112.84 | 200,000.00 | 424.8% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 220,001.99 | 256,398.00 | 16.5% |
| 8) Plant Services | 8000-8999 | | 91,044.76 | 110,845.00 | 21.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 5,216,836.88 | 6,128,006.00 | 17.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 208,589.06 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 220,921.58 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 220,921.58 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 208,589.06 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 400,533.34 | 609,122.40 | 52.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 400,533.34 | 609,122.40 | 52.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 400,533.34 | 609,122.40 | 52.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 609,122.40 | 609,122.40 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 609,122.40 | 609,122.40 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 598,272.00 | 598,272.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 3,397,801.00 | 3,475,792.00 | 2.3% |
| 4) Other Local Revenue | | 8600-8799 | 123,080.00 | 112,300.00 | -8.8% |
| 5) TOTAL, REVENUES | | | 4,119,153.00 | 4,186,364.00 | 1.6% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,941,717.75 | 1,904,381.00 | -1.9% |
| 2) Classified Salaries | | 2000-2999 | 762,278.45 | 729,898.00 | -4.2% |
| 3) Employee Benefits | | 3000-3999 | 754,534.89 | 896,982.00 | 18.9% |
| 4) Books and Supplies | | 4000-4999 | 97,861.73 | 258,883.00 | 164.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 187,512.21 | 231,104.00 | 23.2% |
| 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 | 145,192.90 | 165,116.00 | 13.7% |
| 9) TOTAL, EXPENDITURES | | | 3,889,097.93 | 4,186,364.00 | 7.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 230,055.07 | 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) | | | 230,055.07 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,407,813.65 | 1,637,868.72 | 16.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,407,813.65 | 1,637,868.72 | 16.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,407,813.65 | 1,637,868.72 | 16.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,637,868.72 | 1,637,868.72 | 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 | 1,255,259.93 | 1,255,259.93 | 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 | 382,608.79 | 382,608.79 | 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 | (373,831.28) | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 1,220,439.46 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 1,049,200.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 131,245.34 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 2,027,053.52 | | |
| 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 | 199,289.48 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 189,895.32 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 389,184.80 | | |
| 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) | | | 1,637,868.72 | | |

| 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 | 598,272.00 | 598,272.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 598,272.00 | 598,272.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 3,283,968.00 | 3,333,227.00 | 1.5% |
| All Other State Revenue | All Other | 8590 | 113,833.00 | 142,565.00 | 25.2% |
| TOTAL, OTHER STATE REVENUE | | | 3,397,801.00 | 3,475,792.00 | 2.3% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | (1,861.32) | 3,000.00 | -261.2% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 124,941.32 | 109,000.00 | -12.8% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 300.00 | New |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 123,080.00 | 112,300.00 | -8.8% |
| TOTAL, REVENUES | | | 4,119,153.00 | 4,186,364.00 | 1.6% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,589,784.99 | 1,310,181.00 | -17.6% |
| Certificated Pupil Support Salaries | | 1200 | 76,239.26 | 31,991.00 | -58.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 275,693.50 | 562,209.00 | 103.9% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,941,717.75 | 1,904,381.00 | -1.9% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 183,693.93 | 144,499.00 | -21.3% |
| Classified Support Salaries | | 2200 | 203,779.98 | 206,852.00 | 1.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 374,804.54 | 378,547.00 | 1.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 762,278.45 | 729,898.00 | -4.2% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 261,527.66 | 406,448.00 | 55.4% |
| PERS | | 3201-3202 | 129,853.85 | 154,196.00 | 18.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 91,687.32 | 80,099.00 | -12.6% |
| Health and Welfare Benefits | | 3401-3402 | 189,814.35 | 169,786.00 | -10.6% |
| Unemployment Insurance | | 3501-3502 | 1,785.33 | 26,278.00 | 1371.9% |
| Workers' Compensation | | 3601-3602 | 55,431.70 | 48,592.00 | -12.3% |
| OPEB, Allocated | | 3701-3702 | 24,434.68 | 11,583.00 | -52.6% |
| 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 | | | 754,534.89 | 896,982.00 | 18.9% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 2,000.00 | New |
| Materials and Supplies | | 4300 | 18,876.00 | 26,883.00 | 42.4% |
| Noncapitalized Equipment | | 4400 | 78,985.73 | 230,000.00 | 191.2% |
| TOTAL, BOOKS AND SUPPLIES | | | 97,861.73 | 258,883.00 | 164.5% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 39.05 | 2,000.00 | 5021.6% |
| Dues and Memberships | | 5300 | 1,070.00 | 1,300.00 | 21.5% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 53,060.89 | 100,304.00 | 89.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 14,695.32 | 25,000.00 | 70.1% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 6,000.00 | 6,500.00 | 8.3% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 101,929.78 | 85,900.00 | -15.7% |
| Communications | | 5900 | 10,717.17 | 10,100.00 | -5.8% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 187,512.21 | 231,104.00 | 23.2% |
| 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 | 145,192.90 | 165,116.00 | 13.7% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 145,192.90 | 165,116.00 | 13.7% |
| TOTAL, EXPENDITURES | | | 3,889,097.93 | 4,186,364.00 | 7.6% |

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

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 598,272.00 | 598,272.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 3,397,801.00 | 3,475,792.00 | 2.3% |
| 4) Other Local Revenue | | 8600-8799 | 123,080.00 | 112,300.00 | -8.8% |
| 5) TOTAL, REVENUES | | | 4,119,153.00 | 4,186,364.00 | 1.6% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 1,994,896.40 | 1,920,501.00 | -3.7% |
| 2) Instruction - Related Services | 2000-2999 | | 1,282,098.10 | 1,596,871.00 | 24.6% |
| 3) Pupil Services | 3000-3999 | | 85,493.10 | 44,613.00 | -47.8% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 145,192.90 | 165,116.00 | 13.7% |
| 8) Plant Services | 8000-8999 | | 381,417.43 | 459,263.00 | 20.4% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 3,889,097.93 | 4,186,364.00 | 7.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 230,055.07 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 230,055.07 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,407,813.65 | 1,637,868.72 | 16.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,407,813.65 | 1,637,868.72 | 16.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,407,813.65 | 1,637,868.72 | 16.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,637,868.72 | 1,637,868.72 | 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 | 1,255,259.93 | 1,255,259.93 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 382,608.79 | 382,608.79 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 Unaudited Actuals | 2021-22 Budget |
|---------------------------|--------------------------------------|------------------------------|-------------------|
| 6371 | CalWORKs for ROCP or Adult Education | 254,751.29 | 254,751.29 |
| 6391 | Adult Education Program | 996,088.68 | 996,088.68 |
| 9010 | Other Restricted Local | 4,419.96 | 4,419.96 |
| Total, Restricted Balance | | 1,255,259.93 | 1,255,259.93 |

| 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 | 44,594.11 | 0.00 | -100.0% |
| 5) TOTAL REVENUES | | | 44,594.11 | 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) | | | 44,594.11 | 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) | | | 44,594.11 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,921,046.28 | 3,965,640.39 | 1.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,921,046.28 | 3,965,640.39 | 1.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,921,046.28 | 3,965,640.39 | 1.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,965,640.39 | 3,965,640.39 | 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 | 3,965,640.39 | 3,965,640.39 | 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 | 3,957,632.25 | | |
| 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 | 8,008.14 | | |
| 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 | | | 3,965,640.39 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 3,965,640.39 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 44,594.11 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 44,594.11 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 44,594.11 | 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 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| 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 | 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 Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | | | |
| | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 44,594.11 | 0.00 | -100.0% |
| 5) TOTAL REVENUES | | | 44,594.11 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 44,594.11 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 44,594.11 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,921,046.28 | 3,965,640.39 | 1.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,921,046.28 | 3,965,640.39 | 1.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,921,046.28 | 3,965,640.39 | 1.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,965,640.39 | 3,965,640.39 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 3,965,640.39 | 3,965,640.39 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 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) | | | 0.00 | 0.00 | 0.0% |
| 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) | | | 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 | 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 | 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 | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 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) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| 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% |
| 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 | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | |
| From Districts or Charter Schools | | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | | 8793 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |

| 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% |
| 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% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| 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 (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 | | | 0.00 | 0.00 | 0.0% |

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

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

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 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 (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 100,819.52 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 100,819.52 | 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) | | | 100,819.52 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,007,560.59 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 2,282,011.48 | 0.00 | -100.0% |
| 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 | | | (1,274,450.89) | 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) | | | (1,173,631.37) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 8,885,695.64 | 7,712,064.27 | -13.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 8,885,695.64 | 7,712,064.27 | -13.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 8,885,695.64 | 7,712,064.27 | -13.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 7,712,064.27 | 7,712,064.27 | 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 | 7,712,064.27 | 7,712,064.27 | 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 | 8,968,367.97 | | |
| 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 | 18,147.19 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 2,207,560.59 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 11,194,075.75 | | |
| 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 | 3,482,011.48 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 3,482,011.48 | | |
| 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) | | | 7,712,064.27 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 100,819.52 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 100,819.52 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 100,819.52 | 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 | 1,007,560.59 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 1,007,560.59 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 282,011.48 | 0.00 | -100.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 2,000,000.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 2,282,011.48 | 0.00 | -100.0% |
| 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 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) | | | (1,274,450.89) | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 100,819.52 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 100,819.52 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 100,819.52 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,007,560.59 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 2,282,011.48 | 0.00 | -100.0% |
| 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 | | | (1,274,450.89) | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,173,631.37) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 8,885,695.64 | 7,712,064.27 | -13.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 8,885,695.64 | 7,712,064.27 | -13.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 8,885,695.64 | 7,712,064.27 | -13.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 7,712,064.27 | 7,712,064.27 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 7,712,064.27 | 7,712,064.27 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,296,827.22 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 1,296,827.22 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 365,429.96 | 351,115.00 | -3.9% |
| 3) Employee Benefits | | 3000-3999 | 133,885.65 | 147,747.00 | 10.4% |
| 4) Books and Supplies | | 4000-4999 | 3,171,042.64 | 2,864,708.00 | -9.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,142,565.86 | 1,420,000.00 | 24.3% |
| 6) Capital Outlay | | 6000-6999 | 39,557,107.55 | 69,453,271.00 | 75.6% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 44,370,031.66 | 74,236,841.00 | 67.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (43,073,204.44) | (74,236,841.00) | 72.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 70,000,000.00 | 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 | | | 70,000,000.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 26,926,795.56 | (74,236,841.00) | -375.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 86,834,355.37 | 113,761,150.93 | 31.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 86,834,355.37 | 113,761,150.93 | 31.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 86,834,355.37 | 113,761,150.93 | 31.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 113,761,150.93 | 39,524,309.93 | -65.3% |
| 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 | 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 | 113,761,150.93 | 39,524,309.93 | -65.3% |
| 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 | 117,879,005.24 | | |
| 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 | 247,780.80 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 12,043.75 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 118,138,829.79 | | |
| 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 | 4,377,494.39 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 184.47 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 4,377,678.86 | | |
| 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) | | | 113,761,150.93 | | |

| 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 | 1,296,827.22 | 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 | | | 1,296,827.22 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 1,296,827.22 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 1,791.41 | 0.00 | -100.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 187,924.37 | 173,574.00 | -7.6% |
| Clerical, Technical and Office Salaries | | 2400 | 175,714.18 | 177,541.00 | 1.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 365,429.96 | 351,115.00 | -3.9% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 69,894.14 | 80,441.00 | 15.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 25,545.59 | 23,878.00 | -6.5% |
| Health and Welfare Benefits | | 3401-3402 | 27,663.86 | 28,750.00 | 3.9% |
| Unemployment Insurance | | 3501-3502 | 1.82 | 4,319.00 | 237207.7% |
| Workers' Compensation | | 3601-3602 | 7,491.28 | 7,198.00 | -3.9% |
| OPEB, Allocated | | 3701-3702 | 3,288.96 | 3,161.00 | -3.9% |
| 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 | | | 133,885.65 | 147,747.00 | 10.4% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 1,626,090.61 | 1,254,708.00 | -22.8% |
| Noncapitalized Equipment | | 4400 | 1,544,952.03 | 1,610,000.00 | 4.2% |
| TOTAL, BOOKS AND SUPPLIES | | | 3,171,042.64 | 2,864,708.00 | -9.7% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 2,327.30 | 4,000.00 | 71.9% |
| 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 | 91,797.64 | 121,000.00 | 31.8% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,047,532.09 | 1,292,000.00 | 23.3% |
| Communications | | 5900 | 908.83 | 3,000.00 | 230.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,142,565.86 | 1,420,000.00 | 24.3% |
| 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 | 39,296,030.11 | 69,321,271.00 | 76.4% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 261,077.44 | 132,000.00 | -49.4% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 39,557,107.55 | 69,453,271.00 | 75.6% |
| 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 | | | 44,370,031.66 | 74,236,841.00 | 67.3% |

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

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 70,000,000.00 | 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 | | | 70,000,000.00 | 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) | | | 70,000,000.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,296,827.22 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 1,296,827.22 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 44,370,031.66 | 74,236,841.00 | 67.3% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 44,370,031.66 | 74,236,841.00 | 67.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (43,073,204.44) | (74,236,841.00) | 72.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 70,000,000.00 | 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 | | | 70,000,000.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 26,926,795.56 | (74,236,841.00) | -375.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 86,834,355.37 | 113,761,150.93 | 31.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 86,834,355.37 | 113,761,150.93 | 31.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 86,834,355.37 | 113,761,150.93 | 31.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 113,761,150.93 | 39,524,309.93 | -65.3% |
| 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 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 113,761,150.93 | 39,524,309.93 | -65.3% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,024,141.17 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 1,024,141.17 | 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 | 22,866.03 | 200,000.00 | 774.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 8,166.25 | 35,000.00 | 328.6% |
| 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 | | | 31,032.28 | 235,000.00 | 657.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 993,108.89 | (235,000.00) | -123.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 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) | | | 993,108.89 | (235,000.00) | -123.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,645,883.89 | 3,638,992.78 | 37.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,645,883.89 | 3,638,992.78 | 37.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,645,883.89 | 3,638,992.78 | 37.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,638,992.78 | 3,403,992.78 | -6.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 67,806.26 | 67,806.26 | 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 | 3,571,186.52 | 3,336,186.52 | -6.6% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 3,633,039.86 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 7,242.92 | | |
| 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 | | | 3,640,282.78 | | |
| 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 | 1,290.00 | | |
| 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 | | | 1,290.00 | | |
| 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) | | | 3,638,992.78 | | |

| 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 | 37,372.33 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts Mitigation/Developer Fees | | 8681 | 986,768.84 | 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 | | | 1,024,141.17 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 1,024,141.17 | 0.00 | -100.0% |

| 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 | 5,489.82 | 100,000.00 | 1721.6% |
| Noncapitalized Equipment | | 4400 | 17,376.21 | 100,000.00 | 475.5% |
| TOTAL, BOOKS AND SUPPLIES | | | 22,866.03 | 200,000.00 | 774.7% |

| 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 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 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) | | | 0.00 | 0.00 | 0.0% |
| 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) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.01 | 0.01 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.01 | 0.01 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.01 | 0.01 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.01 | 0.01 | 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 | 0.01 | 0.01 | 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 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.01 | | |
| 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 | | | 0.01 | | |
| 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 | 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) | | | 0.01 | | |

| 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 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| 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% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| 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 | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |

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

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

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

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

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

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.01 | 0.01 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.01 | 0.01 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.01 | 0.01 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.01 | 0.01 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.01 | 0.01 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 19.46 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 19.46 | 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) | | | 19.46 | 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) | | | 19.46 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,680.92 | 1,700.38 | 1.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,680.92 | 1,700.38 | 1.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,680.92 | 1,700.38 | 1.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,700.38 | 1,700.38 | 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 | 1,700.38 | 1,700.38 | 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 | 1,696.95 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 3.43 | | |
| 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 | | | 1,700.38 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 1,700.38 | | |

| 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 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| 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 | 19.46 | 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 | | | 19.46 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 19.46 | 0.00 | -100.0% |

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

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

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

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

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 19.46 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 19.46 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 19.46 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 19.46 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,680.92 | 1,700.38 | 1.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,680.92 | 1,700.38 | 1.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,680.92 | 1,700.38 | 1.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,700.38 | 1,700.38 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 1,700.38 | 1,700.38 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 777,584.56 | 777,600.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 115,977.67 | 141,400.00 | 21.9% |
| 4) Other Local Revenue | | 8600-8799 | 23,038,653.81 | 26,518,760.00 | 15.1% |
| 5) TOTAL, REVENUES | | | 23,932,216.04 | 27,437,760.00 | 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 | 37,374,535.31 | 39,941,346.91 | 6.9% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 37,374,535.31 | 39,941,346.91 | 6.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (13,442,319.27) | (12,503,586.91) | -7.0% |
| 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 | 15,101,194.27 | 485,491.00 | -96.8% |
| b) Uses | | 7630-7699 | 12,533,131.25 | 674,828.13 | -94.6% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 2,568,063.02 | (189,337.13) | -107.4% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (10,874,256.25) | (12,692,924.04) | 16.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 32,869,965.32 | 21,995,709.07 | -33.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 32,869,965.32 | 21,995,709.07 | -33.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 32,869,965.32 | 21,995,709.07 | -33.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 21,995,709.07 | 9,302,785.03 | -57.7% |
| 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 | 21,995,709.07 | 9,302,785.03 | -57.7% |
| 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 | 21,957,339.68 | | |
| 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 | 2.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 38,367.39 | | |
| 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 | | | 21,995,709.07 | | |
| 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) | | | 21,995,709.07 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 777,584.56 | 777,600.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 777,584.56 | 777,600.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 115,977.67 | 141,400.00 | 21.9% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 115,977.67 | 141,400.00 | 21.9% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll | | 8611 | 21,135,523.57 | 23,696,360.00 | 12.1% |
| Unsecured Roll | | 8612 | 1,021,554.77 | 1,013,800.00 | -0.8% |
| Prior Years' Taxes | | 8613 | 27,180.27 | 304,300.00 | 1019.6% |
| Supplemental Taxes | | 8614 | 711,270.61 | 1,138,000.00 | 60.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 143,124.59 | 366,300.00 | 155.9% |
| 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 | | | 23,038,653.81 | 26,518,760.00 | 15.1% |
| TOTAL, REVENUES | | | 23,932,216.04 | 27,437,760.00 | 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 | 25,540,000.00 | 29,025,000.00 | 13.6% |
| Bond Interest and Other Service Charges | | 7434 | 11,834,535.31 | 10,916,346.91 | -7.8% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 37,374,535.31 | 39,941,346.91 | 6.9% |
| TOTAL, EXPENDITURES | | | 37,374,535.31 | 39,941,346.91 | 6.9% |

| 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 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund | | 7614 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 15,101,194.27 | 485,491.00 | -96.8% |
| (c) TOTAL, SOURCES | | | 15,101,194.27 | 485,491.00 | -96.8% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 12,533,131.25 | 674,828.13 | -94.6% |
| (d) TOTAL, USES | | | 12,533,131.25 | 674,828.13 | -94.6% |
| 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) | | | | | |
| | | | 2,568,063.02 | (189,337.13) | -107.4% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 777,584.56 | 777,600.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 115,977.67 | 141,400.00 | 21.9% |
| 4) Other Local Revenue | | 8600-8799 | 23,038,653.81 | 26,518,760.00 | 15.1% |
| 5) TOTAL, REVENUES | | | 23,932,216.04 | 27,437,760.00 | 14.6% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 37,374,535.31 | 39,941,346.91 | 6.9% |
| 10) TOTAL, EXPENDITURES | | | 37,374,535.31 | 39,941,346.91 | 6.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (13,442,319.27) | (12,503,586.91) | -7.0% |
| 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 | 15,101,194.27 | 485,491.00 | -96.8% |
| b) Uses | | 7630-7699 | 12,533,131.25 | 674,828.13 | -94.6% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 2,568,063.02 | (189,337.13) | -107.4% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (10,874,256.25) | (12,692,924.04) | 16.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 32,869,965.32 | 21,995,709.07 | -33.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 32,869,965.32 | 21,995,709.07 | -33.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 32,869,965.32 | 21,995,709.07 | -33.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 21,995,709.07 | 9,302,785.03 | -57.7% |
| 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 | 21,995,709.07 | 9,302,785.03 | -57.7% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 Unaudited Actuals | 2021-22 Budget |
|---------------------------|------------------------|------------------------------|-------------------|
| 9010 | Other Restricted Local | 21,995,709.07 | 9,302,785.03 |
| Total, Restricted Balance | | 21,995,709.07 | 9,302,785.03 |

| 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 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 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) | | | 0.00 | 0.00 | 0.0% |
| 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) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 61,363.91 | 61,363.91 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 61,363.91 | 61,363.91 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 61,363.91 | 61,363.91 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 61,363.91 | 61,363.91 | 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 | 61,363.91 | 61,363.91 | 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 | 61,363.91 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL ASSETS | | | 61,363.91 | | |
| 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) | | | 61,363.91 | | |

| 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 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 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 Voted Indebtedness Levies Secured Roll | | 8611 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8612 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| State School Building Repayment | | 7432 | 0.00 | 0.00 | 0.0% |
| Payments to Original District for Acquisition of Property | | 7436 | 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 | | | 0.00 | 0.00 | 0.0% |

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

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

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 61,363.91 | 61,363.91 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 61,363.91 | 61,363.91 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 61,363.91 | 61,363.91 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 61,363.91 | 61,363.91 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 61,363.91 | 61,363.91 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,401,382.34 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 2,401,382.34 | 0.00 | -100.0% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 220,887.57 | 230,770.00 | 4.5% |
| 3) Employee Benefits | | 3000-3999 | 93,372.53 | 108,847.00 | 16.6% |
| 4) Books and Supplies | | 4000-4999 | 139.00 | 12,216.00 | 8688.5% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 2,214,996.00 | 1,916,916.00 | -13.5% |
| 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 | | | 2,529,395.10 | 2,268,749.00 | -10.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (128,012.76) | (2,268,749.00) | 1672.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 203,363.98 | 215,132.00 | 5.8% |
| 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 | | | 203,363.98 | 215,132.00 | 5.8% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 75,351.22 | (2,053,617.00) | -2825.4% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | (2,323,429.36) | (2,248,078.14) | -3.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | (2,323,429.36) | (2,248,078.14) | -3.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | (2,323,429.36) | (2,248,078.14) | -3.2% |
| 2) Ending Net Position, June 30 (E + F1e) | | | (2,248,078.14) | (4,301,695.14) | 91.3% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | (2,248,078.14) | (4,301,695.14) | 91.3% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 4,526,945.25 | | |
| 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 | 443,874.78 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 8,885.58 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 452,400.56 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | | | | |
| a) Land | | 9410 | 0.00 | | |
| b) Land Improvements | | 9420 | 0.00 | | |
| c) Accumulated Depreciation - Land Improvements | | 9425 | 0.00 | | |
| d) Buildings | | 9430 | 0.00 | | |
| e) Accumulated Depreciation - Buildings | | 9435 | 0.00 | | |
| f) Equipment | | 9440 | 0.00 | | |
| g) Accumulated Depreciation - Equipment | | 9445 | 0.00 | | |
| h) Work in Progress | | 9450 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 5,432,106.17 | | |
| 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 | 7,680,184.31 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Net Pension Liability | | 9663 | 0.00 | | |
| b) Total/Net OPEB Liability | | 9664 | 0.00 | | |
| c) Compensated Absences | | 9665 | 0.00 | | |
| d) COPs Payable | | 9666 | 0.00 | | |
| e) Capital Leases Payable | | 9667 | 0.00 | | |
| f) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| g) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 7,680,184.31 | | |
| 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) | | | (2,248,078.14) | | |

| 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 | 49,986.48 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ Contributions | | 8674 | 2,351,395.86 | 0.00 | -100.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,401,382.34 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 2,401,382.34 | 0.00 | -100.0% |

| 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 | 76,807.44 | 73,207.00 | -4.7% |
| Clerical, Technical and Office Salaries | | 2400 | 144,080.13 | 157,563.00 | 9.4% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 220,887.57 | 230,770.00 | 4.5% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 45,431.79 | 52,870.00 | 16.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 15,473.22 | 16,227.00 | 4.9% |
| Health and Welfare Benefits | | 3401-3402 | 25,950.26 | 30,103.00 | 16.0% |
| Unemployment Insurance | | 3501-3502 | 1.01 | 2,839.00 | 280989.1% |
| Workers' Compensation | | 3601-3602 | 4,528.23 | 4,731.00 | 4.5% |
| OPEB, Allocated | | 3701-3702 | 1,988.02 | 2,077.00 | 4.5% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 93,372.53 | 108,847.00 | 16.6% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 139.00 | 7,216.00 | 5091.4% |
| Noncapitalized Equipment | | 4400 | 0.00 | 5,000.00 | New |
| TOTAL, BOOKS AND SUPPLIES | | | 139.00 | 12,216.00 | 8688.5% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 2,000.00 | New |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 2,500.00 | 2,500.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 2,212,153.66 | 1,912,416.00 | -13.5% |
| Communications | | 5900 | 342.34 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 2,214,996.00 | 1,916,916.00 | -13.5% |
| 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 | | | 2,529,395.10 | 2,268,749.00 | -10.3% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 203,363.98 | 215,132.00 | 5.8% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 203,363.98 | 215,132.00 | 5.8% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (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) | | | | | |
| | | | 203,363.98 | 215,132.00 | 5.8% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,401,382.34 | 0.00 | -100.0% |
| 5) TOTAL REVENUES | | | 2,401,382.34 | 0.00 | -100.0% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 2,529,395.10 | 2,268,749.00 | -10.3% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL EXPENSES | | | 2,529,395.10 | 2,268,749.00 | -10.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (128,012.76) | (2,268,749.00) | 1672.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 203,363.98 | 215,132.00 | 5.8% |
| 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 | | | 203,363.98 | 215,132.00 | 5.8% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 75,351.22 | (2,053,617.00) | -2825.4% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | (2,323,429.36) | (2,248,078.14) | -3.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | (2,323,429.36) | (2,248,078.14) | -3.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | (2,323,429.36) | (2,248,078.14) | -3.2% |
| 2) Ending Net Position, June 30 (E + F1e) | | | (2,248,078.14) | (4,301,695.14) | 91.3% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | (2,248,078.14) | (4,301,695.14) | 91.3% |

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

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| A. ADDITIONS | | | | | |
| 1) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 2) Funds Collected for Others | | 8800 | 0.00 | 0.00 | 0.0% |
| 3) TOTAL, ADDITIONS | | | 0.00 | 0.00 | 0.0% |
| B. DEDUCTIONS | | | | | |
| 1) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 2) Funds Distributed for Others | | 7500 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, DEDUCTIONS | | | 0.00 | 0.00 | 0.0% |
| C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3) | | | 0.00 | 0.00 | 0.0% |
| D. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (D1a + D1b) | | | 0.00 | 0.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (D1c + D1d) | | | 0.00 | 0.00 | 0.0% |
| 2) Ending Net Position, June 30 (C + D1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | (263,025.78) | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 1,584,609.54 | | |
| 4) Due from Other Funds | | 9310 | 0.00 | | |
| 5) Other Current Assets | | 9340 | 0.00 | | |
| 6) TOTAL, ASSETS | | | 1,321,583.76 | | |
| F. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| G. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Other Funds | | 9610 | 2,048,574.70 | | |
| 3) Due to Student Groups/Other Agencies | | 9620 | (726,990.94) | | |
| 4) TOTAL, LIABILITIES | | | 1,321,583.76 | | |
| H. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| I. NET POSITION | | | | | |
| Net Position, June 30 (E6 + F2) - (G4 + H2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| TOTAL ADDITIONS | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Funds Collected for Others | | 8800 | 0.00 | 0.00 | 0.0% |
| TOTAL ADDITIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL DEDUCTIONS | | | | | |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Funds Distributed to Others | | 7500 | 0.00 | 0.00 | 0.0% |
| TOTAL DEDUCTIONS | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | #N/A | | |
| 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 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| | | | #N/A | | |
| B. EXPENDITURES (Objects 1000-7999) | | | #N/A #N/A | | |
| 1) Instruction | 1000-1999 | | | | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | | | 0.0% |
| 3) Pupil Services | 3000-3999 | | | | 0.0% |
| 4) Ancillary Services | 4000-4999 | | | | 0.0% |
| 5) Community Services | 5000-5999 | | | | 0.0% |
| 6) Enterprise | 6000-6999 | | | | 0.0% |
| 7) General Administration | 7000-7999 | | | | 0.0% |
| 8) Plant Services | 8000-8999 | | | | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | | | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES | | | | | |
| OVER EXPENDITURES BEFORE OTHER | | | | | |
| FINANCING SOURCES AND USES (A5 - B10) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Unaudited Actuals | 2021-22 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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% |
| 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 (Actuals) | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | | |
| Stores | | 9712 | 0.00 | | |

#N/A

| | | | 2020-21 | 2021-22 | Percent |
|--|----------------|--------------|-------------------|---------|------------|
| Description | Function Codes | Object Codes | Unaudited Actuals | Budget | Difference |
| Prepaid Expenditures | | 9713 | 0.00 | | |
| All Others | | 9719 | 0.00 | | |
| General Reserve | | 9730 | 0.00 | | |
| Legally Restricted Balance | | 9740 | 0.00 | | |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | | |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | | |
| Other Designations (by Resource/Object) | | 9780 | 0.00 | | |
| c) Undesignated Amount | | 9790 | 0.00 | | |
| d) Unappropriated Amount | | 9790 | | | |
| Components of Ending Fund Balance (Budget) | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |
| d) Unappropriated Net Assets | | 9790 | | | |

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

| Description | 2020-21 Unaudited Actuals | | | 2021-22 Budget | | |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| 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) | 9,425.66 | 9,425.66 | 9,425.66 | 9,425.66 | 9,425.66 | 9,425.66 |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 9,425.66 | 9,425.66 | 9,425.66 | 9,425.66 | 9,425.66 | 9,425.66 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 9,425.66 | 9,425.66 | 9,425.66 | 9,425.66 | 9,425.66 | 9,425.66 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

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

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

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 |
|---|--------------------------------|---------------------------------------|------------------------------|-----------|-----------|---------------------------|
| Governmental Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | 6,908,949.00 | | 6,908,949.00 | | | 6,908,949.00 |
| Work in Progress | 30,751,552.00 | | 30,751,552.00 | | | 30,751,552.00 |
| Total capital assets not being depreciated | 37,660,501.00 | 0.00 | 37,660,501.00 | 0.00 | 0.00 | 37,660,501.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | 23,077,636.00 | | 23,077,636.00 | | | 23,077,636.00 |
| Buildings | 400,469,762.00 | | 400,469,762.00 | | | 400,469,762.00 |
| Equipment | 12,217,465.75 | | 12,217,465.75 | | | 12,217,465.75 |
| Total capital assets being depreciated | 435,764,863.75 | 0.00 | 435,764,863.75 | 0.00 | 0.00 | 435,764,863.75 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | (9,061,726.00) | | (9,061,726.00) | | | (9,061,726.00) |
| Buildings | (116,635,849.00) | | (116,635,849.00) | | | (116,635,849.00) |
| Equipment | (10,767,010.00) | | (10,767,010.00) | | | (10,767,010.00) |
| Total accumulated depreciation | (136,464,585.00) | 0.00 | (136,464,585.00) | 0.00 | 0.00 | (136,464,585.00) |
| Total capital assets being depreciated, net | 299,300,278.75 | 0.00 | 299,300,278.75 | 0.00 | 0.00 | 299,300,278.75 |
| Governmental activity capital assets, net | 336,960,779.75 | 0.00 | 336,960,779.75 | 0.00 | 0.00 | 336,960,779.75 |
| 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 |
| Capital assets being depreciated: | 0.00 | 0.00 | 0.00 | | | 0.00 |
| 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) | 56.94% |
| | CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details. | \$0.00 |
| ESMOE | Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2022-23 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA | MOE Met |
| | | |
| | | |
| GANN | Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption. | \$12,950,205.21 |
| | Adjusted Appropriations Limit | \$104,590,383.11 |
| | Appropriations Subject to Limit | \$104,590,383.11 |
| | 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. | 6.44% |
| | | |

1/15/2021

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

01 61143 0000000
Form CAT

| FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) | Title I, A | Coronavirus Relief Fund | Carl Perkins: Secondary | Title II, A | Comprehensive Improvement & Support | ESSER I | ESSER II |
|---|--------------|----------------------------|----------------------------|-------------|---|------------|----------------|
| AWARD | | | | | | | |
| 1. Prior Year Carryover | 515,029.30 | (1,977,004.86) | | 160,683.23 | 24,881.75 | 0.00 | 0.00 |
| 2. a. Current Year Award | 742,743.00 | 3,957,892.00 | 41,865.00 | 160,201.00 | 0.00 | 629,861.00 | 2,350,445.00 |
| b. Transferability (ESSA) | | | | | | | |
| c. Other Adjustments | | | | | | | |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) | 742,743.00 | 3,957,892.00 | 41,865.00 | 160,201.00 | 0.00 | 629,861.00 | 2,350,445.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 1,257,772.30 | 1,980,887.14 | 41,865.00 | 320,884.23 | 24,881.75 | 629,861.00 | 2,350,445.00 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 118,210.53 | (1,977,004.86) | | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. Cash Received in Current Year | 459,890.00 | 3,957,892.00 | | 168,201.55 | 11,059.79 | 220,791.00 | 235,045.00 |
| 7. Contributed Matching Funds | | | | | | | |
| 8. Total Available (sum lines 5, 6, & 7) | 578,100.53 | 1,980,887.14 | 0.00 | 168,201.55 | 11,059.79 | 220,791.00 | 235,045.00 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 687,296.06 | 1,980,887.14 | 41,864.59 | 196,218.56 | 24,881.75 | 42,851.03 | 1,253,661.97 |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 687,296.06 | 1,980,887.14 | 41,864.59 | 196,218.56 | 24,881.75 | 42,851.03 | 1,253,661.97 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (109,195.53) | 0.00 | (41,864.59) | (28,017.01) | (13,821.96) | 177,939.97 | (1,018,616.97) |
| a. Unearned Revenue | | | | | | 177,939.97 | |
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | 109,195.53 | | 41,864.59 | 28,017.01 | 13,821.96 | | 1,018,616.97 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 570,476.24 | 0.00 | 0.41 | 124,665.67 | 0.00 | 587,009.97 | 1,096,783.03 |
| 15. If Carryover is allowed, enter line 14 amount here | | | | | | | |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 687,296.06 | 1,980,887.14 | 41,864.59 | 196,218.56 | 24,881.75 | 42,851.03 | 1,253,661.97 |

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

| FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE LOCAL DESCRIPTION (if any) | ESSER III | ESSER III - Learning Loss | GEER I | ELO Grant - ESSER II State Reserve | ELO Grant - GEER II State Reserve | ELO - ESSER III State Reserve Emergency | ELO - ESSER III Learning Loss |
|--|--------------|------------------------------|--------------|---------------------------------------|--------------------------------------|---|----------------------------------|
| AWARD | | | | | | | |
| 1. Prior Year Carryover | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. a. Current Year Award | 4,214,469.00 | 1,053,618.00 | 536,373.00 | 978,867.00 | 224,621.00 | 637,626.00 | 1,099,198.00 |
| b. Transferability (ESSA) | | | | | | | |
| c. Other Adjustments | | | | | | | |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) | 4,214,469.00 | 1,053,618.00 | 536,373.00 | 978,867.00 | 224,621.00 | 637,626.00 | 1,099,198.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 4,214,469.00 | 1,053,618.00 | 536,373.00 | 978,867.00 | 224,621.00 | 637,626.00 | 1,099,198.00 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. Cash Received in Current Year | 0.00 | 0.00 | 134,093.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. Contributed Matching Funds | | | | | | | |
| 8. Total Available (sum lines 5, 6, & 7) | 0.00 | 0.00 | 134,093.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 764,748.00 | 159,931.79 | 256,108.10 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 764,748.00 | 159,931.79 | 256,108.10 | 0.00 | 0.00 | 0.00 | 0.00 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (764,748.00) | (159,931.79) | (122,015.10) | 0.00 | 0.00 | 0.00 | 0.00 |
| a. Unearned Revenue | | | | | | | |
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | 764,748.00 | 159,931.79 | 122,015.10 | | | | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 3,449,721.00 | 893,686.21 | 280,264.90 | 978,867.00 | 224,621.00 | 637,626.00 | 1,099,198.00 |
| 15. If Carryover is allowed, enter line 14 amount here | | | | | | | |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 764,748.00 | 159,931.79 | 256,108.10 | 0.00 | 0.00 | 0.00 | 0.00 |

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

| FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) | Special Ed IDEA Preschool | Special Ed IDEA Preschool | Special Ed IDEA Preschool | SPED Federal Mental Health | SPED IDEA Early Intervention | Workability II | Title III Immigrant |
|---|------------------------------|------------------------------|------------------------------|-------------------------------|---------------------------------|----------------|---------------------|
| AWARD | | | | | | | |
| 1. Prior Year Carryover | 1,795,285.00 | 39,620.23 | 31,348.00 | 110,550.00 | | 60,390.70 | 567.70 |
| 2. a. Current Year Award | | | (0.24) | (0.32) | 35,537.00 | (2,127.65) | 0.00 |
| b. Transferability (ESSA) | | | | | | | |
| c. Other Adjustments | | | | | | | |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) | 0.00 | 0.00 | (0.24) | (0.32) | 35,537.00 | (2,127.65) | 0.00 |
| 3. Required Matching Funds/Other (sum lines 2a, 2b, & 2c) | (39,620.23) | | | | | | |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 1,755,664.77 | 39,620.23 | 31,347.76 | 110,549.68 | 35,537.00 | 58,263.05 | 567.70 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | | | | | | 567.70 |
| 6. Cash Received in Current Year | | | (0.24) | (0.32) | | 11,196.51 | 0.00 |
| 7. Contributed Matching Funds | (39,620.23) | 39,620.23 | | | | | |
| 8. Total Available (sum lines 5, 6, & 7) | (39,620.23) | 39,620.23 | (0.24) | (0.32) | 0.00 | 11,196.51 | 567.70 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 1,525,992.00 | | 26,645.76 | 110,549.68 | 35,537.00 | 58,263.05 | 567.70 |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 1,525,992.00 | 0.00 | 26,645.76 | 110,549.68 | 35,537.00 | 58,263.05 | 567.70 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (1,565,612.23) | 39,620.23 | (26,646.00) | (110,550.00) | (35,537.00) | (47,066.54) | 0.00 |
| a. Unearned Revenue | | | | | | | |
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | 1,565,612.23 | | 26,646.00 | 110,550.00 | 35,537.00 | 47,066.54 | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 229,672.77 | 39,620.23 | 4,702.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 15. If Carryover is allowed, enter line 14 amount here | 229,672.77 | | | | | | |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 1,565,612.23 | 0.00 | 26,645.76 | 110,549.68 | 35,537.00 | 58,263.05 | 567.70 |

| FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) | Title III LEP | Title IV, A | TOTAL |
|---|---------------|-------------|----------------|
| | 84.365 | 84.424 | |
| | 4203 | 4127 | |
| | 8290 | 8290 | |
| AWARD | | | |
| 1. Prior Year Carryover | 190,599.03 | 118,297.00 | 1,070,247.08 |
| 2. a. Current Year Award | 97,565.00 | 58,156.00 | 16,816,908.79 |
| b. Transferability (ESSA) | | | 0.00 |
| c. Other Adjustments | | | 0.00 |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) | 97,565.00 | 58,156.00 | 16,816,908.79 |
| 3. Required Matching Funds/Other (sum lines 2a, 2b, & 2c) | | | (39,620.23) |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 288,164.03 | 176,453.00 | 17,847,535.64 |
| REVENUES | | | |
| 5. Unearned Revenue Deferred from Prior Year | 67,076.07 | 28,290.00 | (1,762,860.56) |
| 6. Cash Received in Current Year | 5,038.00 | 18,546.00 | 5,221,752.29 |
| 7. Contributed Matching Funds | | | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 72,114.07 | 46,836.00 | 3,458,891.73 |
| EXPENDITURES | | | |
| 9. Donor-Authorized Expenditures | 86,118.04 | 78,843.52 | 7,330,965.74 |
| 10. Non Donor-Authorized Expenditures | | | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 86,118.04 | 78,843.52 | 7,330,965.74 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (14,003.97) | (32,007.52) | (3,872,074.01) |
| a. Unearned Revenue | | | 177,939.97 |
| b. Accounts Payable | | | 0.00 |
| c. Accounts Receivable | 14,003.97 | 32,007.52 | 4,089,634.21 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 202,045.99 | 97,609.48 | 10,516,569.90 |
| 15. If Carryover is allowed, enter line 14 amount here | | | 229,672.77 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 86,118.04 | 78,843.52 | 7,370,585.97 |

| STATE PROGRAM NAME | ASES | CPA Communication Arts and Science | Career Technical Education Incentive Grant | K-12 Strong Workforce Public Health | K-12 Strong Workforce Digital Media | K-12 Strong Workforce Engineering Design | K-12 Strong Workforce STEM |
|--|--------------|--|--|---|---|--|-------------------------------|
| RESOURCE CODE | 6010 | 6385 | 6387 | 6388 | 6388 | 6388 | 6388 |
| REVENUE OBJECT | 8590 | 8590 | 8590 | 8590 | 8590 | 8590 | 8590 |
| LOCAL DESCRIPTION (if any) | | DDF 008 | | DDF 081 | DDF 082 | DDF 083 | DDF 084 |
| AWARD | | | | | | | |
| 1. Prior Year Carryover | | 62,851.78 | 37,760.84 | 131,813.29 | 93,107.75 | 57,847.63 | |
| 2. a. Current Year Award | 1,927,812.00 | 77,670.00 | 279,819.00 | | | | 575,688.00 |
| b. Other Adjustments | | | | | | | |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 1,927,812.00 | 77,670.00 | 279,819.00 | 0.00 | 0.00 | 0.00 | 575,688.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 1,927,812.00 | 140,521.78 | 317,579.84 | 131,813.29 | 93,107.75 | 57,847.63 | 575,688.00 |
| REVENUES | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | | 35,354.45 | 75,937.29 | 42,933.75 | 3,761.63 | |
| 6. Cash Received in Current Year | 1,735,030.96 | 62,851.69 | 254,244.01 | | | | 402,981.00 |
| 7. Contributed Matching Funds | | | | | | | |
| 8. Total Available (sum lines 5, 6, & 7) | 1,735,030.96 | 62,851.69 | 289,598.46 | 75,937.29 | 42,933.75 | 3,761.63 | 402,981.00 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 1,673,823.12 | 65,768.82 | 243,615.97 | 80,008.45 | 93,107.75 | 57,847.63 | 266,820.98 |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 1,673,823.12 | 65,768.82 | 243,615.97 | 80,008.45 | 93,107.75 | 57,847.63 | 266,820.98 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 61,207.84 | (2,917.13) | 45,982.49 | (4,071.16) | (50,174.00) | (54,086.00) | 136,160.02 |
| a. Unearned Revenue | 61,207.84 | | 45,982.49 | | | | 136,160.02 |
| b. Accounts Payable | | 2,917.13 | | 4,071.16 | 50,174.00 | 54,086.00 | |
| c. Accounts Receivable | | | | | | | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 253,988.88 | 74,752.96 | 73,963.87 | 51,804.84 | 0.00 | 0.00 | 308,867.02 |
| 15. If Carryover is allowed, enter line 14 amount here | 253,988.88 | 74,752.96 | 73,963.87 | 51,804.84 | | | 308,867.02 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 1,673,823.12 | 65,768.82 | 243,615.97 | 80,008.45 | 93,107.75 | 57,847.63 | 266,820.98 |

| STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) | Infant Discretionary | Workability I | CPA Academy of Medicine & Public Service | CPA Arts and Humanities | In-Person Instruction (IPI) | TOTAL |
|--|----------------------|---------------|--|----------------------------|--------------------------------|--------------|
| AWARD | | | | | | |
| 1. Prior Year Carryover | | | 107,773.17 | 36,577.75 | 0.00 | 527,732.21 |
| 2. a. Current Year Award | 3,546.00 | 85,200.00 | 77,670.00 | 77,670.00 | 3,494,170.00 | 6,599,245.00 |
| b. Other Adjustments | 112.52 | | | | | 112.52 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 3,658.52 | 85,200.00 | 77,670.00 | 77,670.00 | 3,494,170.00 | 6,599,357.52 |
| 3. Required Matching Funds/Other | | | | | | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 3,658.52 | 85,200.00 | 185,443.17 | 114,247.75 | 3,494,170.00 | 7,127,089.73 |
| REVENUES | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | (21,300.00) | 30,102.99 | | 0.00 | 166,790.11 |
| 6. Cash Received in Current Year | 112.52 | | 77,670.00 | 38,835.00 | 1,528,445.00 | 4,100,170.18 |
| 7. Contributed Matching Funds | | | | | | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 112.52 | (21,300.00) | 107,772.99 | 38,835.00 | 1,528,445.00 | 4,266,960.29 |
| EXPENDITURES | | | | | | |
| 9. Donor-Authorized Expenditures | 3,658.52 | 85,200.00 | 23,531.10 | 67,045.71 | 546,381.28 | 3,206,809.33 |
| 10. Non Donor-Authorized Expenditures | | | | | | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 3,658.52 | 85,200.00 | 23,531.10 | 67,045.71 | 546,381.28 | 3,206,809.33 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (3,546.00) | (106,500.00) | 84,241.89 | (28,210.71) | 982,063.72 | 1,060,150.96 |
| a. Unearned Revenue | | | 84,241.89 | | 982,063.72 | 1,309,655.96 |
| b. Accounts Payable | | | | | | 0.00 |
| c. Accounts Receivable | 3,546.00 | 106,500.00 | | 28,210.71 | | 249,505.00 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 0.00 | 0.00 | 161,912.07 | 47,202.04 | 2,947,788.72 | 3,920,280.40 |
| 15. If Carryover is allowed, enter line 14 amount here | | | 161,912.07 | 47,202.04 | | 972,491.68 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 3,658.52 | 85,200.00 | 23,531.10 | 67,045.71 | 546,381.28 | 3,206,809.33 |

| LOCAL PROGRAM NAME | Youthworks | UNDESIGNATED | Bayer | TOTAL |
|--|------------|--------------|------------|------------|
| RESOURCE CODE | 9100 | 9110 | 9125 | |
| REVENUE OBJECT | 8699 | 8699 | 8699 | |
| LOCAL DESCRIPTION (if any) | | DDF-000 | | |
| AWARD | | | | |
| 1. Prior Year Carryover | 20,521.72 | 303,373.31 | | 323,895.03 |
| 2. a. Current Year Award | | | 231,000.00 | 231,000.00 |
| b. Other Adjustments | | | | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 0.00 | 0.00 | 231,000.00 | 231,000.00 |
| 3. Required Matching Funds/Other | | | | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 20,521.72 | 303,373.31 | 231,000.00 | 554,895.03 |
| REVENUES | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | 303,373.31 | | 303,373.31 |
| 6. Cash Received in Current Year | | | 115,550.00 | 115,550.00 |
| 7. Contributed Matching Funds | | | | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 0.00 | 303,373.31 | 115,550.00 | 418,923.31 |
| EXPENDITURES | | | | |
| 9. Donor-Authorized Expenditures | 2,496.28 | | 26,195.63 | 28,691.91 |
| 10. Non Donor-Authorized Expenditures | | | | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 2,496.28 | 0.00 | 26,195.63 | 28,691.91 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (2,496.28) | 303,373.31 | 89,354.37 | 390,231.40 |
| a. Unearned Revenue | | | 89,354.37 | 89,354.37 |
| b. Accounts Payable | | | | 0.00 |
| c. Accounts Receivable | 2,496.28 | | | 2,496.28 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 18,025.44 | 303,373.31 | 204,804.37 | 526,203.12 |
| 15. If Carryover is allowed, enter line 14 amount here | 18,025.44 | | 204,804.37 | 222,829.81 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 2,496.28 | 303,373.31 | 26,195.63 | 332,065.22 |

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

Berkeley Unified
Alameda County

| FEDERAL PROGRAM NAME | MEDI-CAL Billing | TOTAL |
|--|------------------|------------|
| FEDERAL CATALOG NUMBER | 93,778 | |
| RESOURCE CODE | 5640 | |
| REVENUE OBJECT | 8290 | |
| LOCAL DESCRIPTION (if any) | | |
| AWARD | | |
| 1. Prior Year Restricted Ending Balance | 132,041.88 | 132,041.88 |
| 2. a. Current Year Award | 124,552.40 | 124,552.40 |
| b. Other Adjustments | | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 124,552.40 | 124,552.40 |
| 3. Required Matching Funds/Other | | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 256,594.28 | 256,594.28 |
| REVENUES | | |
| 5. Cash Received in Current Year | 112,613.48 | 112,613.48 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | 0.00 |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 11,938.92 | 11,938.92 |
| b. Noncurrent Accounts Receivable | | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 11,938.92 | 11,938.92 |
| 8. Contributed Matching Funds | | 0.00 |
| 9. Total Available (sum lines 5, 7c, & 8) | 124,552.40 | 124,552.40 |
| EXPENDITURES | | |
| 10. Donor-Authorized Expenditures | 183,924.97 | 183,924.97 |
| 11. Non Donor-Authorized Expenditures | | 0.00 |
| 12. Total Expenditures (line 10 plus line 11) | 183,924.97 | 183,924.97 |
| RESTRICTED ENDING BALANCE | | |
| 13. Current Year (line 4 minus line 10) | 72,669.31 | 72,669.31 |

| STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) | Special Education | Mental Health | SB 117 | LLMF - GF | AB 130 Expanded Learning Opportunities (ELO) | AB 130 ELO (Paraprofessional) | |
|---|-------------------|---------------|--------------|------------|--|----------------------------------|------------|
| AWARD | | | | | | | |
| 1. Prior Year Restricted Ending Balance | | | 22,422.35 | 0.00 | 0.00 | 0.00 | 150,964.11 |
| 2. a. Current Year Award | 5,872,773.00 | | | 793,789.00 | 3,063,538.00 | 644,985.00 | |
| b. Other Adjustments | 87,036.97 | | | | | | |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 5,959,809.97 | 0.00 | 0.00 | 793,789.00 | 3,063,538.00 | 644,985.00 | 0.00 |
| 3. Required Matching Funds/Other | 20,667,766.40 | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 26,627,576.37 | 0.00 | 22,422.35 | 793,789.00 | 3,063,538.00 | 644,985.00 | 150,964.11 |
| REVENUES | | | | | | | |
| 5. Cash Received in Current Year | 4,281,376.49 | | | 793,789.00 | 3,003,953.00 | 321,940.00 | |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | 170.00 | | | | | | |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 1,678,263.48 | 0.00 | 0.00 | 0.00 | 59,585.00 | 323,045.00 | 0.00 |
| b. Noncurrent Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | 1,678,263.48 | 0.00 | 0.00 | 0.00 | 59,585.00 | 323,045.00 | 0.00 |
| 8. Contributed Matching Funds | 20,667,766.40 | | | | | | |
| 9. Total Available (sum lines 5, 7c, & 8) | 26,627,406.37 | 0.00 | 0.00 | 793,789.00 | 3,063,538.00 | 644,985.00 | 0.00 |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | 26,581,576.37 | | (114,579.57) | 793,789.00 | 1,970,146.44 | 0.00 | 150,964.11 |
| 11. Non Donor-Authorized Expenditures | | | | | | | |
| 12. Total Expenditures (line 10 plus line 11) | 26,581,576.37 | 0.00 | (114,579.57) | 793,789.00 | 1,970,146.44 | 0.00 | 150,964.11 |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year (line 4 minus line 10) | 46,000.00 | 0.00 | 137,001.92 | 0.00 | 1,093,391.56 | 644,985.00 | 0.00 |

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

Berkeley Unified
Alameda County

01 61143 0000000
Form CAT

| STATE PROGRAM NAME | TOTAL |
|--|---------------|
| RESOURCE CODE | |
| REVENUE OBJECT | |
| LOCAL DESCRIPTION (if any) | |
| AWARD | |
| 1. Prior Year Restricted Ending Balance | 173,386.46 |
| 2. a. Current Year Award | 10,375,085.00 |
| b. Other Adjustments | 87,036.97 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 10,462,121.97 |
| 3. Required Matching Funds/Other | 20,667,766.40 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 31,303,274.83 |
| REVENUES | |
| 5. Cash Received in Current Year | 8,401,058.49 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | 170.00 |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 2,060,893.48 |
| b. Noncurrent Accounts Receivable | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 2,060,893.48 |
| 8. Contributed Matching Funds | 20,667,766.40 |
| 9. Total Available (sum lines 5, 7c, & 8) | 31,129,718.37 |
| EXPENDITURES | |
| 10. Donor-Authorized Expenditures | 29,381,896.35 |
| 11. Non Donor-Authorized Expenditures | 0.00 |
| 12. Total Expenditures (line 10 plus line 11) | 29,381,896.35 |
| RESTRICTED ENDING BALANCE | |
| 13. Current Year (line 4 minus line 10) | 1,921,378.48 |

| LOCAL PROGRAM NAME | | TOTAL |
|--|------|-------|
| RESOURCE CODE | | |
| REVENUE OBJECT | | |
| LOCAL DESCRIPTION (if any) | | |
| AWARD | | |
| 1. Prior Year Restricted Ending Balance | | 0.00 |
| 2. a. Current Year Award | | 0.00 |
| b. Other Adjustments | | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 0.00 | 0.00 |
| 3. Required Matching Funds/Other | | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 0.00 | 0.00 |
| REVENUES | | |
| 5. Cash Received in Current Year | | 0.00 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | 0.00 |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 0.00 |
| b. Noncurrent Accounts Receivable | | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 |
| 8. Contributed Matching Funds | | 0.00 |
| 9. Total Available (sum lines 5, 7c, & 8) | 0.00 | 0.00 |
| EXPENDITURES | | |
| 10. Donor-Authorized Expenditures | | 0.00 |
| 11. Non Donor-Authorized Expenditures | | 0.00 |
| 12. Total Expenditures (line 10 plus line 11) | 0.00 | 0.00 |
| RESTRICTED ENDING BALANCE | | |
| 13. Current Year (line 4 minus line 10) | 0.00 | 0.00 |

SUPPLEMENTAL CAT FORMS

**TIER III
AND
RESOURCES
0000-1999
DETAIL**

STATE GRANT AWARDS (TIER III)
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING FUND BALANCES

| GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCE | | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 |
|---|----------------------------|---------------|--------------|--------------|----------------------------|--------------|----------------|------------------|---------|---------|
| FISCAL YEAR | ACCOUNTANT/ FISCAL ANALYST | Summer School | CAHSEE | GATE | Instructional Materials | BPAR | PD Block Grant | SLJP Block Grant | | |
| STATE PROGRAM NAME | | | | | | | | | | |
| RESOURCE CODE | | | | | | | | | | |
| REVENUE OBJECT | | | | | | | | | | |
| LOCAL DESCRIPTION (if any) | | | | | | | | | | |
| AWARD | | | | | | | | | | |
| 1. a Prior Year Restricted Ending Balance | | (818,699.92) | (287,119.69) | (191,971.26) | (1,068,145.36) | (268,409.62) | (276,981.31) | (41,786.81) | | |
| b Rest Bal Transfers (Obj 8997) | | | | | | | | | | |
| c Adj PY Restricted Ending Bal (sum lines 1a and 1b) | | (818,699.92) | (287,119.69) | (191,971.26) | (1,068,145.36) | (268,409.62) | (276,981.31) | (41,786.81) | | |
| 2. a. Current Year Award | | | | | | | | | | |
| b. Block Grant Transfers (Obj 8995) | | | | | | | | | | |
| c. Cat Flex Transfers (Obj 8998) | | | | | | | | | | |
| d. Other Adjustments | | | | | | | | | | |
| e. Adjusted Current Year Award (sum lines 2a through 2d) | | - | - | - | - | - | - | - | | |
| 3. Required Matching Funds/Other | | | | | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | | (818,699.92) | (287,119.69) | (191,971.26) | (1,068,145.36) | (268,409.62) | (276,981.31) | (41,786.81) | | |
| REVENUES | | | | | | | | | | |
| 5. Cash Received in Current Year | | | | | | | | | | |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | | | | |
| 7. a. Accounts Receivable (line 2c minus line 5 & 6) | | - | - | - | - | - | - | - | | |
| b. Noncurrent Accounts Receivable | | | | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | | - | - | - | - | - | - | - | | |
| 8. Contributed Matching Funds | | | | | | | | | | |
| 9. Total Available (sum lines 5, 7c, & 8) | | - | - | - | - | - | - | - | | |
| EXPENDITURES | | | | | | | | | | |
| 10. Donor-Authorized Expenditures | | 178,661.35 | - | - | (3,234.71) | (2,265.54) | 32,520.58 | 9,272.14 | | |
| 11. Non Donor-Authorized Expenditures | | | | | | | | | | |
| 12.. Total Expenditures (line 10 plus line 11) | | 178,661.35 | - | - | (3,234.71) | (2,265.54) | 32,520.58 | 9,272.14 | | |
| RESTRICTED ENDING BALANCE | | | | | | | | | | |
| 13. Current Year (line 4 minus line 10) | | (997,361.27) | (287,119.69) | (191,971.26) | (1,064,910.65) | (266,144.08) | (309,501.89) | (51,058.95) | | |

| GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCE | | 2020-21 Total |
|---|--|------------------|
| FISCAL YEAR ACCOUNTANT/FISCAL ANALYST | | |
| STATE PROGRAM NAME | | |
| RESOURCE CODE | | |
| REVENUE OBJECT | | |
| LOCAL DESCRIPTION (if any) | | |
| AWARD | | |
| 1. a | Prior Year Restricted Ending Balance | (2,953,113.97) |
| b | Rest Bal Transfers (Obj 8997) | - |
| c | Adj PY Restricted Ending Bal (sum lines 1a and 1b) | (2,953,113.97) |
| 2. a. | Current Year Award | - |
| b. | Block Grant Transfers (Obj 8995) | - |
| c. | Cat Flex Transfers (Obj 8998) | - |
| d. | Other Adjustments | - |
| e. | Adjusted Current Year Award (sum lines 2a through 2d) | - |
| 3. | Required Matching Funds/Other | - |
| 4. | Total Available Award (sum lines 1, 2c, & 3) | (2,953,113.97) |
| REVENUES | | |
| 5. | Cash Received in Current Year | - |
| 6. | Amounts Included in Line 5 for Prior Year Adjustments | - |
| 7. a. | Accounts Receivable (line 2c minus line 5 & 6) | - |
| b. | Noncurrent Accounts Receivable | - |
| c. | Current Accounts Receivable (line 7a minus line 7b) | - |
| 8. | Contributed Matching Funds | - |
| 9. | Total Available (sum lines 5, 7c, & 8) | - |
| EXPENDITURES | | |
| 10. | Donor-Authorized Expenditures | 214,953.82 |
| 11. | Non Donor-Authorized Expenditures | - |
| 12.. | Total Expenditures (line 10 plus line 11) | 214,953.82 |
| RESTRICTED ENDING BALANCE | | |
| 13. | Current Year (line 4 minus line 10) | (3,168,067.79) |

LCAP DETAIL

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

| GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCE | | | |
|---|-----------------|----------------|-----------------|
| FISCAL YEAR | 2020-21 | 2020-21 | 2020-21 |
| ACCOUNTANT/ FISCAL ANALYST | | | Total |
| STATE PROGRAM NAME | LCAP | LCAP Carryover | |
| RESOURCE CODE | 0500 | 0505 | |
| REVENUE OBJECT | | | |
| LOCAL DESCRIPTION (if any) | | | |
| AWARD | | | |
| 1. a Prior Year Restricted Ending Balance | (25,997,963.22) | (483,006.66) | (26,480,969.88) |
| b Rest Bal Transfers (Obj 8997) | | | - |
| c Adj PY Restricted Ending Bal (sum lines 1a and 1b) | (25,997,963.22) | (483,006.66) | (26,480,969.88) |
| 2. a. Current Year Award | | | - |
| b. Block Grant Transfers (Obj 8995) | | | - |
| c. Cat Flex Transfers (Obj 8998) | | | - |
| d. Other Adjustments | | | - |
| e. Adjusted Current Year Award | | | - |
| (sum lines 2a through 2d) | - | - | - |
| 3. Required Matching Funds/Other | - | | - |
| 4. Total Available Award | (25,997,963.22) | (483,006.66) | (26,480,969.88) |
| REVENUES | | | |
| 5. Cash Received in Current Year | - | - | - |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | - |
| 7. a. Accounts Receivable | | | - |
| (line 2e minus line 5 & 6) | - | - | - |
| b. Noncurrent Accounts Receivable | | | - |
| c. Current Accounts Receivable | | | - |
| (line 7a minus line 7b) | - | - | - |
| 8. Contributed Matching Funds | | | - |
| 9. Total Available | | | - |
| (sum lines 5, 7c, & 8) | - | - | - |
| EXPENDITURES | | | |
| 10. Donor-Authorized Expenditures | 4,903,837.24 | 260,851.79 | 5,164,689.03 |
| 11. Non Donor-Authorized Expenditures | | - | - |
| 12.. Total Expenditures | 4,903,837.24 | 260,851.79 | 5,164,689.03 |
| (line 10 plus line 11) | | | |
| RESTRICTED ENDING BALANCE | | | |
| 13. Current Year | | | |
| (line 4 minus line 10) | (30,901,800.46) | (743,858.45) | (31,645,658.91) |

| GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCE | | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 |
|---|--------------------|---------------------------------|--|---------------------------------|--|--|--|---------|
| FISCAL YEAR ACCOUNTANT/ FISCAL ANALYST | STATE PROGRAM NAME | LCAP | LCAP | LCAP | LCAP | LCAP | LCAP | LCAP |
| RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) | | RII Teachers 0500 DDF 017 | Alive and Free Program 0500 DDF 211 | Math Coaches 0500 DDF 522 | Intervention Coordinator - BHS 0500 DDF 523 | Attract & Retain Teach Color 0500 DDF 524 | Restorative Justice 0500 DDF 525 | |
| AWARD | | | | | | | | |
| 1. a Prior Year Restricted Ending Balance | | - | | - | - | - | - | - |
| b Rest Bal Transfers (Obj 8997) | | | | | | | | |
| c Adj PY Restricted Ending Bal (sum lines 1a and 1b) | | - | | - | - | - | - | - |
| 2. a. Current Year Award | | | | | | | | |
| b. Block Grant Transfers (Obj 8995) | | | | | | | | |
| c. Cat Flex Transfers (Obj 8998) | | | | | | | | |
| d. Other Adjustments | | | | | | | | |
| e. Adjusted Current Year Award (sum lines 2a through 2d) | | - | - | - | - | - | - | - |
| 3. Required Matching Funds/Other | | 1,014,520.00 | - | 121,962.00 | 588,936.00 | - | 446,412.00 | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | | 1,014,520.00 | - | 121,962.00 | 588,936.00 | - | 446,412.00 | |
| REVENUES | | 1,014,520.00 | - | 121,962.00 | 588,936.00 | - | 446,412.00 | |
| 5. Cash Received in Current Year | | | | | | | | |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | | |
| 7. a. Accounts Receivable (line 2e minus line 5 & 6) | | - | | - | - | - | - | |
| b. Noncurrent Accounts Receivable | | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | | - | | - | - | - | - | |
| 8. Contributed Matching Funds | | | | | | | | |
| 9. Total Available (sum lines 5, 7c, & 8) | | - | | - | - | - | - | |
| EXPENDITURES | | | | | | | | |
| 10. Donor-Authorized Expenditures | | 885,310.85 | - | 162,779.86 | 634,945.54 | 11,832.50 | 414,422.52 | |
| 11. Non Donor-Authorized Expenditures | | | | | | | | |
| 12.. Total Expenditures (line 10 plus line 11) | | 885,310.85 | - | 162,779.86 | 634,945.54 | 11,832.50 | 414,422.52 | |
| RESTRICTED ENDING BALANCE | | | | | | | | |
| 13. Current Year (line 4 minus line 10) | | 129,209.15 | - | (40,817.86) | (46,009.54) | (11,832.50) | 31,989.48 | |

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

| GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCE | | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 |
|---|--------------------|---|--|---|--|-------------------------------------|---------------------------------|
| FISCAL YEAR ACCOUNTANT/ FISCAL ANALYST | STATE PROGRAM NAME | LCAP | LCAP | LCAP | LCAP | LCAP | LCAP |
| RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) | | ELD Teacher Coaches Sites 0500 DDF 529 | Coordination of School Based Services 0500 DDF 532 | Site Coordinators Family Engagement 0500 DDF 534 | TSA Evaluation of LCAP 0500 DDF 535 | LCAP Contingency 0500 DDF 536 | AVID Program 0500 DDF 948 |
| 1. a Prior Year Restricted Ending Balance | | | - | | | | |
| b Rest Bal Transfers (Obj 8997) | | | - | | | | |
| c Adj PY Restricted Ending Bal (sum lines 1a and 1b) | | | | | | | |
| 2. a. Current Year Award | | | | | | | |
| b. Block Grant Transfers (Obj 8995) | | | | | | | |
| c. Cat Flex Transfers (Obj 8998) | | | | - | | | |
| d. Other Adjustments | | | | | | | |
| e. Adjusted Current Year Award (sum lines 2a through 2d) | | | - | - | | | - |
| 3. Required Matching Funds/Other | | 1,093,188.00 | 43,153.00 | 769,675.00 | 117,636.00 | 108,420.00 | 118,825.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | | 1,093,188.00 | 43,153.00 | 769,675.00 | 117,636.00 | 108,420.00 | 118,825.00 |
| REVENUES | | 1,093,188.00 | 43,153.00 | 769,675.00 | 117,636.00 | 108,420.00 | 118,825.00 |
| 5. Cash Received in Current Year | | | | | | | |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | - | | | |
| 7. a. Accounts Receivable (line 2c minus line 5 & 6) | | | - | - | - | - | - |
| b. Noncurrent Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | | | - | - | - | - | - |
| 8. Contributed Matching Funds | | | | | | | |
| 9. Total Available (sum lines 5, 7c, & 8) | | | - | - | - | - | - |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | | 1,069,779.81 | 165,609.25 | 774,324.94 | 107,543.17 | - | 99,855.95 |
| 11. Non Donor-Authorized Expenditures | | | | | | | |
| 12. Total Expenditures (line 10 plus line 11) | | 1,069,779.81 | 165,609.25 | 774,324.94 | 107,543.17 | - | 99,855.95 |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year (line 4 minus line 10) | | 23,408.19 | (122,456.25) | (4,649.94) | 10,092.83 | 108,420.00 | 18,969.05 |

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

| GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCE | | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 |
|---|--------------------|-------------|------------|------------|-----------|------------|--------------|---------------|
| FISCAL YEAR ACCOUNTANT/ FISCAL ANALYST | STATE PROGRAM NAME | LCAP | LCAP | LCAP | LCAP | LCAP | LCAP | Total LCAP |
| RESOURCE CODE | | | | | | | | |
| REVENUE OBJECT | | | | | | | | |
| LOCAL DESCRIPTION (if any) | | | | | | | | |
| AWARD | | | | | | | | |
| 1. a Prior Year Restricted Ending Balance | | | | | | | | - |
| b Rest Bal Transfers (Obj 8997) | | | | | | | | - |
| c Adj PY Restricted Ending Bal (sum lines 1a and 1b) | | | | | | | | - |
| 2. a. Current Year Award | | | | | | | | - |
| b. Block Grant Transfers (Obj 8995) | | | | | | | | - |
| c. Cat Flex Transfers (Obj 8998) | | | | | | | | - |
| d. Other Adjustments | | | | | | | | - |
| e. Adjusted Current Year Award (sum lines 2a through 2d) | | | | | | | | - |
| 3. Required Matching Funds/Other | | 121,555.00 | 142,493.00 | - | 77,986.00 | 226,803.00 | 4,991,564.00 | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | | 121,555.00 | 142,493.00 | - | 77,986.00 | 226,803.00 | 4,991,564.00 | |
| REVENUES | | 121,555.00 | 142,493.00 | - | 77,986.00 | 226,803.00 | 4,991,564.00 | |
| 5. Cash Received in Current Year | | | | | | | | - |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | | |
| 7. a. Accounts Receivable (line 2c minus line 5 & 6) | | | | | | | | - |
| b. Noncurrent Accounts Receivable | | | | | | | | - |
| c. Current Accounts Receivable (line 7a minus line 7b) | | | | | | | | - |
| 8. Contributed Matching Funds | | | | | | | | - |
| 9. Total Available (sum lines 5, 7c, & 8) | | | | | | | | - |
| EXPENDITURES | | | | | | | | |
| 10. Donor-Authorized Expenditures | | 136,811.85 | 135,656.57 | 4,832.89 | 77,314.96 | 222,816.58 | 4,903,837.24 | |
| 11. Non Donor-Authorized Expenditures | | | | | | | | - |
| 12. Total Expenditures (line 10 plus line 11) | | 136,811.85 | 135,656.57 | 4,832.89 | 77,314.96 | 222,816.58 | | |
| RESTRICTED ENDING BALANCE | | | | | | | | |
| 13. Current Year (line 4 minus line 10) | | (15,256.85) | 6,836.43 | (4,832.89) | 671.04 | 3,986.42 | 87,726.76 | |

| | |
|--|--|
| GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCE | |
| FISCAL YEAR ACCOUNTANT/ FISCAL ANALYST | |
| STATE PROGRAM NAME | |
| RESOURCE CODE REVENUE OBJECT | |
| LOCAL DESCRIPTION (if any) | |
| AWARD | |
| 1. a. Prior Year Restricted Ending Balance b. Rest Bal Transfers (Obj 8997) c. Adj PY Restricted Ending Bal (sum lines 1a and 1b) | |
| 2. a. Current Year Award b. Block Grant Transfers (Obj 8995) c. Cat Flex Transfers (Obj 8998) d. Other Adjustments e. Adjusted Current Year Award (sum lines 2a through 2d) | |
| 3. Required Matching Funds/Other | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | |
| REVENUES | |
| 5. Cash Received in Current Year | |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | |
| 7. a. Accounts Receivable (line 2c minus line 5 & 6) b. Noncurrent Accounts Receivable c. Current Accounts Receivable (line 7a minus line 7b) | |
| 8. Contributed Matching Funds | |
| 9. Total Available (sum lines 5, 7c, & 8) | |
| EXPENDITURES | |
| 10. Donor-Authorized Expenditures | |
| 11. Non Donor-Authorized Expenditures | |
| 12. Total Expenditures (line 10 plus line 11) | |
| RESTRICTED ENDING BALANCE | |
| 13. Current Year (line 4 minus line 10) | |

| GRANT AWARDS, REVENUES, AND EXPENDITURES | | | | | | | | | | | | | |
|---|----|---|-----------|--|--|--|----------|-----------|--|--|--|-----------|-------------|
| SCHEDULE FOR CATEGORICALS SUBJECT TO REST | | | | | | | | | | | | | |
| FISCAL YEAR | | | | | | | | | | | | | |
| ACCOUNTANT/FISCAL ANALYST | | | | | | | | | | | | | |
| STATE PROGRAM NAME | | | | | | | | | | | | | |
| RESOURCE CODE | | | | | | | | | | | | | |
| REVENUE OBJECT | | | | | | | | | | | | | |
| LOCAL DESCRIPTION (if any) | | | | | | | | | | | | | |
| AWARD | | | | | | | | | | | | | |
| 1. | a | Prior Year Restricted Ending Balance | | | | | | | | | | | |
| | b | Rest Bal Transfers (Obj 8997) | - | | | | - | | | | | | - |
| | c | Adj PY Restricted Ending Bal (sum lines 1a and 1b) | | | | | | | | | | | - |
| 2. | a | Current Year Award | - | | | | - | | | | | | - |
| | b | Block Grant Transfers (Obj 8995) | | | | | | | | | | | - |
| | c | Cat Flex Transfers (Obj 8998) | | | | | | | | | | | - |
| | d | Other Adjustments | | | | | | | | | | | - |
| | e | Adjusted Current Year Award (sum lines 2a through 2d) | | | | | | | | | | | - |
| 3. | | Required Matching Funds/Other | 85,238.00 | | | | - | 90,067.00 | | | | 77,000.00 | 93,815.00 |
| 4. | | Total Available Award (sum lines 1, 2c, & 3) | 85,238.00 | | | | - | 90,067.00 | | | | 77,000.00 | 93,815.00 |
| REVENUES | | | | | | | | | | | | | |
| 5. | | Cash Received in Current Year | 85,238.00 | | | | - | 90,067.00 | | | | 77,000.00 | 93,815.00 |
| 6. | | Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | | | | 53,880.00 | - |
| 7. | a. | Accounts Receivable (line 2e minus line 5 & 6) | | | | | | | | | | | - |
| | b. | Noncurrent Accounts Receivable | - | | | | - | | | | | | - |
| | c. | Current Accounts Receivable (line 7a minus line 7b) | | | | | | | | | | | - |
| 8. | | Contributed Matching Funds | | | | | | | | | | | - |
| 9. | | Total Available (sum lines 5, 7c, & 8) | - | | | | - | | | | | | - |
| EXPENDITURES | | | | | | | | | | | | | |
| 10. | | Donor-Authorized Expenditures | 78,407.82 | | | | 498.81 | - | | | | 11,100.00 | 126,899.11 |
| 11. | | Non Donor-Authorized Expenditures | | | | | | | | | | | 11,852.37 |
| 12. | | Total Expenditures (line 10 plus line 11) | 78,407.82 | | | | 498.81 | - | | | | 11,100.00 | 126,899.11 |
| RESTRICTED ENDING BALANCE | | | | | | | | | | | | | |
| 13. | | Current Year (line 4 minus line 10) | 6,830.18 | | | | (498.81) | 90,067.00 | | | | 65,900.00 | 53,880.00 |
| | | | | | | | | | | | | | (11,852.37) |
| | | | | | | | | | | | | | 139,148.21 |

RESOURCE 9110

SACS

GRANT AWARDS
REVENUES, AND EXPENDITURES -ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 |
|--|--------------|---------------------------|---------------------------------|--------------|-----------------------|-----------|
| ACCOUNTANT /FISCAL ANALYST | HARVEY | HARVEY | HARVEY | HARVEY | HARVEY | HARVEY |
| LOCAL PROGRAM NAME | UNDESIGNATED | SFSU CONFUCIOUS INSTITUTE | ACOE TUPE FOR SITE COORDINATORS | TESTING PSAT | BHS TESTING & SCORING | |
| CATALOG NUMBER (FEDERAL ONLY) | | | | | | |
| RESOURCE CODE | 9110 | 9110 | 9110 | 9110 | 9110 | 9110 |
| REVENUE OBJECT | 8699 | 8699 | 8699 | 8699 | 8699 | 8699 |
| LOCAL DESCRIPTION (if any) | DDF-000 | DDF-078 | DDF-527 | DDF-575 | DDF-576 | |
| AWARD | | | | | | |
| 1. Prior Year Carryover | 303,373.31 | 14,119.06 | | | | 43,435.03 |
| 2. a. Current Year Award | | 1,200.00 | | | | |
| b. Other Adjustments | | | | | | |
| c. Adjusted Current Year Award | - | 1,200.00 | - | - | - | - |
| (sum lines 2a and 2b) | | | | | | |
| 3. Required Matching Funds/Other | | | | | | |
| 4. Total Available Award | 303,373.31 | 15,319.06 | - | - | - | 43,435.03 |
| (sum lines 1, 2c, & 3) | | | | | | |
| REVENUES | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 303,373.31 | 14,119.06 | | | | 43,435.03 |
| 6. Cash Received in Current Year | | 1,200.00 | | | | |
| 7. Contributed Matching Funds | | | | | | |
| 8. Total Available | 303,373.31 | 15,319.06 | - | - | - | 43,435.03 |
| (sum lines 5, 6 & 7) | | | | | | |
| EXPENDITURES | | | | | | |
| 9. Donor-Authorized Expenditures | 242.59 | 365.00 | | | | |
| 10. Non Donor-Authorized Expenditures | | | | | | |
| 11. Total Expenditures | 242.59 | 365.00 | - | - | - | - |
| (line 9 plus line 10) | | | | | | |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts | | | | | | |
| (line 8 minus line 9 plus line 12) | 303,130.72 | 14,954.06 | - | - | - | 43,435.03 |
| a. Unearned Revenue | 303,130.72 | 14,954.06 | - | - | - | 43,435.03 |
| b. Accounts Payable | | | | | | |
| c. Accounts Receivable | - | - | - | - | - | - |
| 14. Unused Grant Award Calculation | | | | | | |
| (line 4 minus line 9) | 303,130.72 | 14,954.06 | - | - | - | 43,435.03 |
| 15. If Carryover is allowed, enter line 14 amount here | 303,130.72 | 14,954.06 | - | - | - | 43,435.03 |
| 16. Reconciliation of Revenue | | | | | | |
| (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 242.59 | 365.00 | - | - | - | - |

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 |
|--|---------------|---------------------------|-----------------|--------------|-------------------|---------|
| ACCOUNTANT /FISCAL ANALYST | HARVEY | HARVEY | HARVEY | HARVEY | HARVEY | HARVEY |
| LOCAL PROGRAM NAME | PTA GARDENING | PRINCIPALS' DISCRETIONARY | JEFFERSON MUSIC | PTA | DRYER'S ICE CREAM | |
| CATALOG NUMBER (FEDERAL ONLY) | | | | | | |
| RESOURCE CODE | 9110 | 9110 | 9110 | 9110 | 9110 | |
| REVENUE OBJECT | 8699 | 8699 | 8699 | 8699 | 8699 | |
| LOCAL DESCRIPTION (if any) | DDF-815 | DDF-900 | DDF-905 | DDF-906 | DDF-908 | |
| AWARD | | | | | | |
| 1. Prior Year Carryover | 104,912.02 | 94,446.63 | 5,331.51 | 315,419.33 | 29.29 | |
| 2. a. Current Year Award | 2,500.00 | 11,529.72 | | 700,523.11 | | |
| b. Other Adjustments | | | | | | |
| c. Adjusted Current Year Award | 2,500.00 | 11,529.72 | - | 700,523.11 | - | |
| (sum lines 2a and 2b) | | | | | | |
| 3. Required Matching Funds/Other | | | | | | |
| 4. Total Available Award | 107,412.02 | 105,976.35 | 5,331.51 | 1,015,942.44 | 29.29 | |
| (sum lines 1, 2c, & 3) | | | | | | |
| REVENUES | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 104,912.02 | 94,446.63 | | 315,419.33 | 29.29 | |
| 6. Cash Received in Current Year | 2,500.00 | 11,529.72 | | 700,523.11 | | |
| 7. Contributed Matching Funds | | | | | | |
| 8. Total Available | 107,412.02 | 105,976.35 | - | 1,015,942.44 | 29.29 | |
| (sum lines 5, 6 & 7) | | | | | | |
| EXPENDITURES | | | | | | |
| 9. Donor-Authorized Expenditures | 20,820.64 | 18,252.24 | | 810,305.67 | | |
| 10. Non Donor-Authorized Expenditures | | | | | | |
| 11. Total Expenditures | 20,820.64 | 18,252.24 | - | 810,305.67 | - | |
| (line 9 plus line 10) | | | | | | |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts | | | | | | |
| (line 8 minus line 9 plus line 12) | 86,591.38 | 87,724.11 | - | 205,636.77 | 29.29 | |
| a. Unearned Revenue | 86,591.38 | 87,724.11 | - | 205,636.77 | 29.29 | |
| b. Accounts Payable | | | | | | |
| c. Accounts Receivable | - | - | - | - | - | |
| 14. Unused Grant Award Calculation | 86,591.38 | 87,724.11 | 5,331.51 | 205,636.77 | 29.29 | |
| (line 4 minus line 9) | 86,591.38 | 87,724.11 | 5,331.51 | 205,636.77 | 29.29 | |
| 15. If Carryover is allowed, enter line 14 amount here | | | | | | |
| 16. Reconciliation of Revenue | 20,820.64 | 18,252.24 | - | 810,305.67 | - | |
| (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | | | | | | |

GRANT AWARDS
REVENUES, AND EXPENDITURES -ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 |
|--|------------------------|----------------|------------------|--------------------------|----------|-----------|
| ACCOUNTANT/FISCAL ANALYST | HARVEY | HARVEY | HARVEY | HARVEY | HARVEY | HARVEY |
| LOCAL PROGRAM NAME | K12 SWP FLY CONSORTIUM | INDULCI JUBILO | LECONTE COMPUTER | LONELY ISLAND PRODUCTION | COVID-19 | |
| CATALOG NUMBER (FEDERAL ONLY) | | | | | | |
| RESOURCE CODE | 9110 | 9110 | 9110 | 9110 | 9110 | |
| REVENUE OBJECT | 8699 | 8699 | 8699 | 8699 | 8699 | |
| LOCAL DESCRIPTION (if any) | DDF-938 | DDF-946 | DDF-947 | DDF-949 | DDF-954 | |
| AWARD | | | | | | |
| 1. Prior Year Carryover | | 5,301.77 | 1,316.40 | 17,266.76 | | |
| 2. a. Current Year Award | 13,560.38 | | | | | 30,000.00 |
| b. Other Adjustments | | | | | | |
| c. Adjusted Current Year Award | 13,560.38 | - | - | - | | 30,000.00 |
| (sum lines 2a and 2b) | | | | | | |
| 3. Required Matching Funds/Other | | | | | | |
| 4. Total Available Award | 13,560.38 | 5,301.77 | 1,316.40 | 17,266.76 | | 30,000.00 |
| (sum lines 1, 2c, & 3) | | | | | | |
| REVENUES | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | 5,301.77 | 1,316.40 | 17,266.76 | | |
| 6. Cash Received in Current Year | 13,560.38 | | | | | 30,000.00 |
| 7. Contributed Matching Funds | | | | | | |
| 8. Total Available | 13,560.38 | 5,301.77 | 1,316.40 | 17,266.76 | | 30,000.00 |
| (sum lines 5, 6 & 7) | | | | | | |
| EXPENDITURES | | | | | | |
| 9. Donor-Authorized Expenditures | 18,118.79 | | | | | |
| 10. Non Donor-Authorized Expenditures | | | | | | |
| 11. Total Expenditures | 18,118.79 | - | - | - | | - |
| (line 9 plus line 10) | | | | | | |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts | (4,558.41) | 5,301.77 | 1,316.40 | 17,266.76 | | 30,000.00 |
| (line 8 minus line 9 plus line 12) | | | | | | |
| a. Unearned Revenue | - | 5,301.77 | 1,316.40 | 17,266.76 | | 30,000.00 |
| b. Accounts Payable | | | | | | |
| c. Accounts Receivable | 4,558.41 | - | - | - | | - |
| 14. Unused Grant Award Calculation | (4,558.41) | 5,301.77 | 1,316.40 | 17,266.76 | | 30,000.00 |
| (line 4 minus line 9) | | | | | | |
| 15. If Carryover is allowed, enter line 14 amount here | (4,558.41) | 5,301.77 | 1,316.40 | 17,266.76 | | 30,000.00 |
| 16. Reconciliation of Revenue | 18,118.79 | - | - | - | | - |
| (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | | | | | | |

GRANT AWARDS
REVENUES, AND EXPENDITURES -ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 |
|--|----------------------|-------------------------|------------------------------|---------------|------------------------------------|----------|
| ACCOUNTANT/FISCAL ANALYST | HARVEY | HARVEY | HARVEY | HARVEY | HARVEY | HARVEY |
| LOCAL PROGRAM NAME | BHS JAZZ-PARENT FEES | TRAUMA LEARNING CIRCLES | OXFORD ENVIRONMENTAL PROGRAM | NATURAL WORLD | CAL ATHLETICS/ EXTRA YARD TEACHERS | |
| CATALOG NUMBER (FEDERAL ONLY) | | | | | | |
| RESOURCE CODE | 9110 | 9110 | 9110 | 9110 | 9110 | 9110 |
| REVENUE OBJECT | 8699 | 8699 | 8699 | 8699 | 8699 | 8699 |
| LOCAL DESCRIPTION (if any) | DDF-956 | DDF-959 | DDF-961 | DDF-965 | DDF-969 | |
| AWARD | | | | | | |
| 1. Prior Year Carryover | | 9,511.08 | 2,350.00 | 1,257.11 | | 8,813.21 |
| 2. a. Current Year Award | 4,147.50 | | | | | |
| b. Other Adjustments | | | | | | |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | 4,147.50 | - | - | - | | - |
| 3. Required Matching Funds/Other | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 4,147.50 | 9,511.08 | 2,350.00 | 1,257.11 | | 8,813.21 |
| REVENUES | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | 9,511.08 | 2,350.00 | 1,257.11 | | 8,813.21 |
| 6. Cash Received in Current Year | 4,147.50 | | | | | |
| 7. Contributed Matching Funds | | | | | | |
| 8. Total Available (sum lines 5, 6 & 7) | 4,147.50 | 9,511.08 | 2,350.00 | 1,257.11 | | 8,813.21 |
| EXPENDITURES | | | | | | |
| 9. Donor-Authorized Expenditures | | | | | | 1,557.73 |
| 10. Non Donor-Authorized Expenditures | | | | | | |
| 11. Total Expenditures (line 9 plus line 10) | - | - | - | - | | 1,557.73 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 4,147.50 | 9,511.08 | 2,350.00 | 1,257.11 | | 7,255.48 |
| a. Unearned Revenue | 4,147.50 | 9,511.08 | 2,350.00 | 1,257.11 | | 7,255.48 |
| b. Accounts Payable | | | | | | |
| c. Accounts Receivable | - | - | - | - | | - |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 4,147.50 | 9,511.08 | 2,350.00 | 1,257.11 | | 7,255.48 |
| 15. If Carryover is allowed, enter line 14 amount here | 4,147.50 | 9,511.08 | 2,350.00 | 1,257.11 | | 7,255.48 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | - | - | - | - | | 1,557.73 |

GRANT AWARDS
REVENUES, AND EXPENDITURES-ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 |
|--|--------------------------|-----------------|----------------------|-------------------------|-----------|---------|
| ACCOUNTANT /FISCAL ANALYST | HARVEY | HARVEY | HARVEY | HARVEY | HARVEY | HARVEY |
| LOCAL PROGRAM NAME | BHS SCHOOL CLIMATE GRANT | SUMMER LITERACY | RESTRICTED DONATIONS | GROWING WILLARD PROGRAM | BHSDG | |
| CATALOG NUMBER (FEDERAL ONLY) | | | | | | |
| RESOURCE CODE | 9110 | 9110 | 9112 | 9114 | 9117 | |
| REVENUE OBJECT | 8699 | 8699 | 8699 | 8699 | 8699 | |
| LOCAL DESCRIPTION (if any) | DDF-979 | DDF-980 | | | | |
| AWARD | | | | | | |
| 1. Prior Year Carryover | 341.50 | 2,880.00 | 7,896.12 | (43,548.85) | 2,253.84 | |
| 2. a. Current Year Award | | | 4,681.00 | 50,000.00 | 58,604.90 | |
| b. Other Adjustments | | | | 43,578.91 | | |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | - | - | | 93,578.91 | 58,604.90 | |
| 3. Required Matching Funds/Other | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 341.50 | 2,880.00 | 7,896.12 | 50,030.06 | 60,858.74 | |
| REVENUES | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 341.50 | 2,880.00 | 7,896.12 | | 2,253.84 | |
| 6. Cash Received in Current Year | | | 4,681.00 | 93,578.91 | 58,604.90 | |
| 7. Contributed Matching Funds | | | | | | |
| 8. Total Available (sum lines 5, 6 & 7) | 341.50 | 2,880.00 | 12,577.12 | 93,578.91 | 60,858.74 | |
| EXPENDITURES | | | | | | |
| 9. Donor-Authorized Expenditures | | | | | | |
| 10. Non Donor-Authorized Expenditures | | | 5,332.90 | 128,518.83 | 8,673.31 | |
| 11. Total Expenditures (line 9 plus line 10) | - | - | 5,332.90 | 128,518.83 | 8,673.31 | |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | (43,578.91) | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 341.50 | 2,880.00 | 7,244.22 | (78,518.83) | 52,185.43 | |
| a. Unearned Revenue | 341.50 | 2,880.00 | 7,244.22 | - | 52,185.43 | |
| b. Accounts Payable | | | | | | |
| c. Accounts Receivable | - | - | - | 78,518.83 | - | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 341.50 | 2,880.00 | 2,563.22 | (78,488.77) | 52,185.43 | |
| 15. If Carryover is allowed, enter line 14 amount here | 341.50 | 2,880.00 | 2,563.22 | (78,488.77) | 52,185.43 | |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | - | - | 5,332.90 | 172,097.74 | 8,673.31 | |

GRANT AWARDS
REVENUES, AND EXPENDITURES -ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2020-21 | 2020-21 | 2020-21 | 2020-21 |
|---|---------------------|---|-----------------------------|--------------|
| ACCOUNTANT /FISCAL ANALYST | HARVEY | HARVEY | HARVEY | |
| LOCAL PROGRAM NAME | LIGHTS AWARDS GRANT | CHANCELLOR'S COMMUNITY PARTNERSHIP FUND | BERKELEY PUBLIC SCHOOL FUND | TOTAL |
| CATALOG NUMBER (FEDERAL ONLY) | | | | |
| RESOURCE CODE | 9118 | 9119 | 9150 | |
| REVENUE OBJECT | 8699 | 8699 | 8699 | |
| LOCAL DESCRIPTION (if any) | | DDF-038 | | |
| AWARD | | | | |
| 1. Prior Year Carryover | 826.00 | 1,573.84 | 65,444.52 | 964,549.48 |
| 2. a. Current Year Award | | | 229,906.19 | 1,106,652.80 |
| b. Other Adjustments | | | | 43,578.91 |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | - | - | 229,906.19 | 1,150,231.71 |
| 3. Required Matching Funds/Other | | | | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 826.00 | 1,573.84 | 295,350.71 | 2,114,781.19 |
| REVENUES | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 826.00 | 1,573.84 | 65,444.52 | 1,002,766.82 |
| 6. Cash Received in Current Year | | | 229,906.19 | 1,150,231.71 |
| 7. Contributed Matching Funds | | | | 0.00 |
| 8. Total Available (sum lines 5, 6 & 7) | 826.00 | 1,573.84 | 295,350.71 | 2,152,998.53 |
| EXPENDITURES | | | | |
| 9. Donor-Authorized Expenditures | | 637.47 | | |
| 10. Non Donor-Authorized Expenditures | | | 132,453.32 | 1,145,278.49 |
| 11. Total Expenditures (line 9 plus line 10) | - | 637.47 | 132,453.32 | 1,145,278.49 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | -43578.91 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 826.00 | 936.37 | 162,897.39 | 964,141.13 |
| a. Unearned Revenue | 826.00 | 936.37 | 162,897.39 | 1,047,218.37 |
| b. Accounts Payable | | | | 0.00 |
| c. Accounts Receivable | - | - | - | 83,077.24 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 826.00 | 936.37 | 162,897.39 | 964,821.70 |
| 15. If Carryover is allowed, enter line 14 amount here | 826.00 | 936.37 | 162,897.39 | 964,821.70 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | - | 637.47 | 132,453.32 | 1,188,857.40 |

| GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES | | | | | |
|--|------------------------------|-----------------------------|-------------------|-------------------|-------------------|
| FISCAL YEAR ACCOUNTANT/FISCAL ANALYST | 2020-21 HARVEY | 2020-21 HARVEY | 2020-21 HARVEY | 2020-21 HARVEY | 2020-21 HARVEY |
| LOCAL PROGRAM NAME | MICROSOFT VOUCHER PROGRAM | PROFESSIONAL DEVELOPMENT | READING RECOVERY | CALSTAT PROJECT | |
| CATALOG NUMBER (FEDERAL ONLY) | 9010 | 9110 | 9110 | 9110 | 9110 |
| REVENUE CODE | 8699 | 8699 | 8699 | 8699 | 8699 |
| LOCAL DESCRIPTION (if any) | | DDF-003 | DDF-922 | DDF-925 | |
| AWARD | | | | | |
| 1. Prior Year Restricted Ending Balance | 105,300.20 | 2,265.00 | 2,489.00 | 4,800.00 | |
| 2. a. Current Year Award | | | | | |
| b. Other Adjustments | | | | | |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Required Matching Funds/Other | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 105,300.20 | 2,265.00 | 2,489.00 | 4,800.00 | |
| REVENUES | | | | | |
| 5. Cash Received in Current Year | | | | | |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | |
| 7. a. Accounts Receivable (line 2c minus line 5 & 6) | - | - | - | - | - |
| b. Noncurrent Accounts Receivable | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | - | - | - | - | - |
| 8. Contributed Matching Funds | | | | | |
| 9. Total Available (sum lines 5, 7c, 8) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EXPENDITURES | | | | | |
| 10. Donor-Authorized Expenditures | 33,815.99 | | | | |
| 11. Non Donor-Authorized Expenditures | | | | | |
| 12.. Total Expenditures (line 10 plus line 11) | 33,815.99 | 0.00 | 0.00 | 0.00 | 0.00 |
| RESTRICTED ENDING BALANCE | | | | | |
| 13. Current Year (line 4 minus line 10) | 71,484.21 | 2,265.00 | 2,489.00 | 4,800.00 | |

| GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES | | 2020-21 HARVEY | 2020-21 HARVEY | 2020-21 HARVEY | 2020-21 HARVEY | 2020-21 HARVEY | 2020-21 HARVEY |
|--|--|-------------------|---------------------------|------------------------|-------------------------|-------------------|-------------------|
| FISCAL YEAR ACCOUNTANT/ FISCAL ANALYST | LOCAL PROGRAM NAME CATALOG NUMBER (FEDERAL ONLY) RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) | PCF DIGITAL | ARTS PROGRAM EDUCATION | STUDENT RECOGNITION | SCIENCE RELEASE TIME | | |
| AWARD | 1. Prior Year Restricted Ending Balance | 12,453.00 | 3,382.00 | 1,000.00 | 1,232.00 | | |
| | 2. a. Current Year Award | | | | | | |
| | b. Other Adjustments | | | | | | |
| | c. Adjusted Current Year Award (sum lines 2a and 2b) | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | | 12,453.00 | 3,382.00 | 1,000.00 | 1,232.00 | | |
| REVENUES | | | | | | | |
| 5. Cash Received in Current Year | | | | | | | |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | |
| 7. a. Accounts Receivable (line 2c minus line 5 & 6) | | - | - | - | - | | |
| b. Noncurrent Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | | - | - | - | - | | |
| 8. Contributed Matching Funds | | | | | | | |
| 9. Total Available (sum lines 5, 7c, 8) | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | | | | | | | |
| 11. Non Donor-Authorized Expenditures | | | | | | | |
| 12. Total Expenditures (line 10 plus line 11) | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year (line 4 minus line 10) | | 12,453.00 | 3,382.00 | 1,000.00 | 1,232.00 | | |

| GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES | | 2020-21 HARVEY | 2020-21 HARVEY SUSTAINABILITY PROGRAM | 2020-21 HARVEY TRELLIS SCHOLAR PROGRAM | 2020-21 HARVEY |
|--|--|-------------------|--|---|-------------------|
| FISCAL YEAR ACCOUNTANT/FISCAL ANALYST | | | | | |
| LOCAL PROGRAM NAME | | UCB PARTNERSHIP | | | BOLTON ESTATE |
| CATALOG NUMBER (FEDERAL ONLY) | | | | | |
| REVENUE CODE | | 9110 | 9110 | 9122 | 9160 |
| REVENUE OBJECT | | 8699 | 8990 | 8699 | 8699 |
| LOCAL DESCRIPTION (if any) | | DDF-990 | DDF-991 | | |
| AWARD | | | | | |
| 1. Prior Year Restricted Ending Balance | | 6,935.00 | | 33,029.00 | 282,783.59 |
| 2. a. Current Year Award | | | | | |
| b. Other Adjustments | | | | | |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | | 0.00 | - | - | 0.00 |
| 3. Required Matching Funds/Other | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | | 6,935.00 | - | 33,029.00 | 282,783.59 |
| REVENUES | | | | | |
| 5. Cash Received in Current Year | | | | | |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | |
| 7. a. Accounts Receivable (line 2c minus line 5 & 6) | | - | - | - | - |
| b. Noncurrent Accounts Receivable | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | | - | - | - | - |
| 8. Contributed Matching Funds | | | | | |
| 9. Total Available (sum lines 5, 7c, 8) | | 0.00 | 0.00 | 0.00 | 0.00 |
| EXPENDITURES | | | | | |
| 10. Donor-Authorized Expenditures | | | | 12,985.03 | |
| 11. Non Donor-Authorized Expenditures | | | | | |
| 12.. Total Expenditures (line 10 plus line 11) | | 0.00 | 0.00 | 12,985.03 | 0.00 |
| RESTRICTED ENDING BALANCE | | | | | |
| 13. Current Year (line 4 minus line 10) | | 6,935.00 | - | 20,043.97 | 282,783.59 |

| GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES | | 2020-21 HARVEY | 2020-21 HARVEY | 2020-21 Total |
|--|--|-------------------|---------------------------|------------------|
| FISCAL YEAR ACCOUNTANT/FISCAL ANALYST | | | | |
| LOCAL PROGRAM NAME | | OAKLAND UNIFIED | HILLSIDE SALE PROCEEDS | |
| CATALOG NUMBER (FEDERAL ONLY) | | | | |
| RESOURCE CODE | | 9171 | 9180 | |
| REVENUE OBJECT | | 8699 | 8699 | |
| LOCAL DESCRIPTION (if any) | | | | |
| AWARD | | | | |
| 1. Prior Year Restricted Ending Balance | | 47,915.00 | 352,780.96 | 856,364.75 |
| 2. a. Current Year Award | | | | - |
| b. Other Adjustments | | | | 0.00 |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | | - | - | 0.00 |
| 3. Required Matching Funds/Other | | | | - |
| 4. Total Available Award (sum lines 1, 2c, & 3) | | 47,915.00 | 352,780.96 | 856,364.75 |
| REVENUES | | | | |
| 5. Cash Received in Current Year | | - | - | - |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | 0.00 |
| 7. a. Accounts Receivable (line 2c minus line 5 & 6) | | - | - | - |
| b. Noncurrent Accounts Receivable | | | | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | | - | - | - |
| 8. Contributed Matching Funds | | | | 0.00 |
| 9. Total Available (sum lines 5, 7c, 8) | | 0.00 | 0.00 | 0.00 |
| EXPENDITURES | | | | |
| 10. Donor-Authorized Expenditures | | | 32,189.00 | 78,990.02 |
| 11. Non Donor-Authorized Expenditures | | | | 0.00 |
| 12. Total Expenditures (line 10 plus line 11) | | 0.00 | 32,189.00 | 78,990.02 |
| RESTRICTED ENDING BALANCE | | | | |
| 13. Current Year (line 4 minus line 10) | | 47,915.00 | 320,591.96 | 777,374.73 |

RESOURCE 9110

DDF 815

DETAIL

REVENUES, AND EXPENDITURES -ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 |
|---|---------------|------------|----------------|---------------|------------|
| ACCOUNTANT /FISCAL ANALYST | HARVEY | HARVEY | HARVEY | HARVEY | HARVEY |
| LOCAL PROGRAM NAME | SYLVIA MENDEZ | MALCOLM X | WILLARD MIDDLE | ADMINISTRATOR | TOTAL |
| CATALOG NUMBER (FEDERAL ONLY) | 118 | 126 | 131 | 300 | |
| RESOURCE CODE | 9110 | 9110 | 9110 | 9110 | |
| REVENUE OBJECT | 8699 | 8699 | 8699 | 8699 | |
| LOCAL DESCRIPTION (if any) | DDF-815 | DDF-815 | DDF-815 | DDF-815 | |
| AWARD | | | | | |
| 1. Prior Year Carryover | 14,724.69 | 2,314.05 | 9,380.25 | 78,493.03 | 104,912.02 |
| 2. a. Current Year Award | | | | 2,500.00 | 2,500.00 |
| b. Other Adjustments | | | | | 0.00 |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | - | - | - | 2,500.00 | 2,500.00 |
| 3. Required Matching Funds/Other | | | | | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 14,724.69 | 2,314.05 | 9,380.25 | 80,993.03 | 107,412.02 |
| REVENUES | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 14,724.69 | 2,314.05 | 9,380.25 | 78,493.03 | 104,912.02 |
| 6. Cash Received in Current Year | | | | 2,500.00 | 2,500.00 |
| 7. Contributed Matching Funds | | | | | 0.00 |
| 8. Total Available (sum lines 5, 6 & 7) | 14,724.69 | 2,314.05 | 9,380.25 | 80,993.03 | 107,412.02 |
| EXPENDITURES | | | | | |
| 9. Donor-Authorized Expenditures | 10,235.15 | 10,585.49 | | | 20,820.64 |
| 10. Non Donor-Authorized Expenditures | | | | | 0.00 |
| 11. Total Expenditures (line 9 plus line 10) | 10,235.15 | 10,585.49 | 0.00 | 0.00 | 20,820.64 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 4,489.54 | (8,271.44) | 9,380.25 | 80,993.03 | 86,591.38 |
| a. Unearned Revenue | 4,489.54 | - | 9,380.25 | 80,993.03 | 94,862.82 |
| b. Accounts Payable | | | | | |
| c. Accounts Receivable | 0.00 | 8,271.44 | 0.00 | 0.00 | 8,271.44 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 4,489.54 | (8,271.44) | 9,380.25 | 80,993.03 | 86,591.38 |
| 15. If Carryover is allowed, enter line 14 amount here | 4,489.54 | (8,271.44) | 9,380.25 | 80,993.03 | 86,591.38 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 10,235.15 | 10,585.49 | 0.00 | 0.00 | 20,820.64 |

REVENUES, AND EXPENDITURES-ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2020-21 | 2020-21 |
|---|-----------------------|--------------|
| ACCOUNTANT/FISCAL ANALYST | HARVEY | |
| LOCAL PROGRAM NAME | COB GARDENING PROGRAM | TOTAL |
| CATALOG NUMBER (FEDERAL ONLY) | | |
| RESOURCE CODE | 815 | |
| REVENUE OBJECT | 8699 | |
| LOCAL DESCRIPTION (if any) | | |
| AWARD | | |
| 1. Prior Year Carryover | 62,767.01 | 62,767.01 |
| 2. a. Current Year Award | 950,000.00 | 950,000.00 |
| b. Other Adjustments | - | - |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | 950,000.00 | 950,000.00 |
| 3. Required Matching Funds/Other | 0.00 | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 1,012,767.01 | 1,012,767.01 |
| REVENUES | | |
| 5. Unearned Revenue Deferred from Prior Year | 62,767.01 | 62,767.01 |
| 6. Cash Received in Current Year | 475,000.00 | 475,000.00 |
| 7. Contributed Matching Funds | 0.00 | 0.00 |
| 8. Total Available (sum lines 5, 6 & 7) | 537,767.01 | 537,767.01 |
| EXPENDITURES | | |
| 9. Donor-Authorized Expenditures | 743,780.83 | 743,780.83 |
| 10. Non Donor-Authorized Expenditures | 0.00 | 0.00 |
| 11. Total Expenditures (line 9 plus line 10) | 743,780.83 | 743,780.83 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (206,013.82) | (206,013.82) |
| a. Unearned Revenue | - | - |
| b. Accounts Payable | 0.00 | 0.00 |
| c. Accounts Receivable | 206,013.82 | 206,013.82 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 268,986.18 | 268,986.18 |
| 15. If Carryover is allowed, enter line 14 amount here | 268,986.18 | 268,986.18 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 743,780.83 | 743,780.83 |

| GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES | | 2020-21 | 2020-21 |
|--|----------------------------|---|--------------|
| FISCAL YEAR | ACCOUNTANT/ FISCAL ANALYST | HARVEY | Total |
| STATE PROGRAM NAME | | SCHOOL SAFETY & VIOLENCE PREVENTION | |
| RESOURCE CODE | | 0405 | |
| REVENUE OBJECT | | 8980 | |
| LOCAL DESCRIPTION (if any) | | | |
| AWARD | | | |
| 1. a Prior Year Restricted Ending Balance | | (820,321.67) | (820,321.67) |
| b Rest Bal Transfers (Obj 8997) | | - | - |
| c Adj PY Restricted Ending Bal (sum lines 1a and 1b) | | (820,321.67) | (820,321.67) |
| 2. a. Current Year Award | | 0.00 | 0.00 |
| b. Block Grant Transfers (Obj 8995) | | 0.00 | 0.00 |
| c. Cat Flex Transfers (Obj 8998) | | 0.00 | 0.00 |
| d. Other Adjustments | | 0.00 | 0.00 |
| e. Adjusted Current Year Award (sum lines 2a through 2d) | | 0.00 | 0.00 |
| 3. Required Matching Funds/Other | | 0.00 | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | | (820,321.67) | (820,321.67) |
| REVENUES | | | |
| 5. Cash Received in Current Year | | - | - |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | - | - |
| 7. a. Accounts Receivable (line 2c minus line 5 & 6) | | 0.00 | - |
| b. Noncurrent Accounts Receivable | | - | - |
| c. Current Accounts Receivable (line 7a minus line 7b) | | 0.00 | - |
| 8. Contributed Matching Funds | | - | - |
| 9. Total Available (sum lines 5, 7c, & 8) | | 0.00 | - |
| EXPENDITURES | | | |
| 10. Donor-Authorized Expenditures | | 74,009.06 | 74,009.06 |
| 11. Non Donor-Authorized Expenditures | | - | - |
| 12. Total Expenditures (line 10 plus line 11) | | 74,009.06 | 74,009.06 |
| RESTRICTED ENDING BALANCE | | | |
| 13. Current Year (line 4 minus line 10) | | (894,330.73) | (894,330.73) |

| GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES | | 2020-21 HARVEY | 2020-21 Total |
|--|--|-------------------------|------------------|
| FISCAL YEAR ACCOUNTANT/FISCAL ANALYST | | GF GARDENING PROGRAM | |
| LOCAL PROGRAM NAME | | | |
| CATALOG NUMBER (FEDERAL ONLY) | | | |
| RESOURCE CODE | | 0816 | |
| REVENUE OBJECT | | 8699 | |
| LOCAL DESCRIPTION (if any) | | | |
| AWARD | | | |
| 1. Prior Year Restricted Ending Balance | | | - |
| 2. a. Current Year Award | | (1,151,540.75) | (1,151,540.75) |
| b. Other Adjustments | | | - |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | | (1,151,540.75) | (1,151,540.75) |
| 3. Required Matching Funds/Other | | | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | | (1,151,540.75) | (1,151,540.75) |
| REVENUES | | | |
| 5. Cash Received in Current Year | | | - |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | 0.00 |
| 7. a. Accounts Receivable (line 2c minus line 5 & 6) | | | (1,151,540.75) |
| b. Noncurrent Accounts Receivable | | | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | | 0.00 | (1,151,540.75) |
| 8. Contributed Matching Funds | | | 0.00 |
| 9. Total Available (sum lines 5, 7c, 8) | | 0.00 | (1,151,540.75) |
| EXPENDITURES | | | |
| 10. Donor-Authorized Expenditures | | 352,034.99 | 352,034.99 |
| 11. Non Donor-Authorized Expenditures | | | 0.00 |
| 12.. Total Expenditures (line 10 plus line 11) | | 352,034.99 | 352,034.99 |
| RESTRICTED ENDING BALANCE | | | |
| 13. Current Year (line 4 minus line 10) | | (1,503,575.74) | (1,503,575.74) |

RESOURCE 9110

DDF 900

DETAIL

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 |
|---|-----------|----------|-----------|---------------|----------|---------|
| ACCOUNTANT /FISCAL ANALYST | HARVEY | HARVEY | HARVEY | HARVEY | HARVEY | HARVEY |
| LOCAL PROGRAM NAME | Cragmont | Emerson | Jefferson | Sylvia Mendez | Oxford | |
| CATALOG NUMBER (FEDERAL ONLY) | 112 | 113 | 116 | 118 | 119 | |
| RESOURCE CODE | 9110 | 9110 | 9110 | 9110 | 9110 | |
| REVENUE OBJECT | 8699 | 8699 | 8699 | 8699 | 8699 | |
| LOCAL DESCRIPTION (if any) | DDF-900 | DDF-900 | DDF-900 | DDF-900 | DDF-900 | |
| AWARD | | | | | | |
| 1. Prior Year Carryover | 10,873.14 | 1,059.58 | 4,299.55 | 3,125.14 | 4,865.06 | |
| 2. a. Current Year Award | 4,522.92 | | | 575.00 | 5.35 | |
| b. Other Adjustments | | | | | | |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | 4,522.92 | 0.00 | 0.00 | 575.00 | 5.35 | |
| 3. Required Matching Funds/Other | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 15,396.06 | 1,059.58 | 4,299.55 | 3,700.14 | 4,870.41 | |
| REVENUES | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 10,873.14 | 1,059.58 | 4,299.55 | 3,125.14 | 4,865.06 | |
| 6. Cash Received in Current Year | 4,522.92 | | | 575.00 | 5.35 | |
| 7. Contributed Matching Funds | | | | | | |
| 8. Total Available (sum lines 5, 6 & 7) | 15,396.06 | 1,059.58 | 4,299.55 | 3,700.14 | 4,870.41 | |
| EXPENDITURES | | | | | | |
| 9. Donor-Authorized Expenditures | 1,215.80 | 1176.43 | | | 522.93 | |
| 10. Non Donor-Authorized Expenditures | | | | | | |
| 11. Total Expenditures (line 9 plus line 10) | 1,215.80 | 1176.43 | - | 0.00 | 522.93 | |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 14,180.26 | (116.85) | 4,299.55 | 3,700.14 | 4,347.48 | |
| a. Unearned Revenue | 14,180.26 | - | 4,299.55 | 3,700.14 | 4,347.48 | |
| b. Accounts Payable | | | | | | |
| c. Accounts Receivable | 0.00 | 116.85 | 0.00 | 0.00 | 0.00 | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 14,180.26 | (116.85) | 4,299.55 | 3,700.14 | 4,347.48 | |
| 15. If Carryover is allowed, enter line 14 amount here | 14,180.26 | (116.85) | 4,299.55 | 3,700.14 | 4,347.48 | |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 1,215.80 | 1176.43 | 0.00 | 0.00 | 522.93 | |

GRANT AWARDS
REVENUES, AND EXPENDITURES -ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 |
|---|---------------|------------|-------------|------------|-----------|---------|
| ACCOUNTANT/FISCAL ANALYST | HARVEY | HARVEY | HARVEY | HARVEY | HARVEY | HARVEY |
| LOCAL PROGRAM NAME | THOUSAND OAKS | WASHINGTON | ARTS MAGNET | ROSA PARKS | MALCOLM X | |
| CATALOG NUMBER (FEDERAL ONLY) | 120 | 121 | 123 | 124 | 126 | |
| RESOURCE CODE | 9110 | 9110 | 9110 | 9110 | 9110 | |
| REVENUE OBJECT | 8699 | 8699 | 8699 | 8699 | 8699 | |
| LOCAL DESCRIPTION (if any) | DDF-900 | DDF-900 | DDF-900 | DDF-900 | DDF-900 | |
| AWARD | | | | | | |
| 1. Prior Year Carryover | 12,919.55 | 246.11 | 24,565.54 | 3,863.31 | 13,084.36 | |
| 2. a. Current Year Award | 500.00 | | | 1,501.10 | 2,800.00 | |
| b. Other Adjustments | | | | | | |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | 500.00 | - | - | 1,501.10 | 2,800.00 | |
| 3. Required Matching Funds/Other | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 13,419.55 | 246.11 | 24,565.54 | 5,364.41 | 15,884.36 | |
| REVENUES | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 12,919.55 | 246.11 | 24,565.54 | 3,863.31 | 13,084.36 | |
| 6. Cash Received in Current Year | 500.00 | | | 1,501.10 | 2,800.00 | |
| 7. Contributed Matching Funds | | | | | | |
| 8. Total Available (sum lines 5, 6 & 7) | 13,419.55 | 246.11 | 24,565.54 | 5,364.41 | 15,884.36 | |
| EXPENDITURES | | | | | | |
| 9. Donor-Authorized Expenditures | 496.00 | | 400.00 | 1,490.38 | 12,950.70 | |
| 10. Non Donor-Authorized Expenditures | | | | | | |
| 11. Total Expenditures (line 9 plus line 10) | 496.00 | 0.00 | 400.00 | 1,490.38 | 12,950.70 | |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 12,923.55 | 246.11 | 24,165.54 | 3,874.03 | 2,933.66 | |
| a. Unearned Revenue | 12,923.55 | 246.11 | 24,165.54 | 3,874.03 | 2,933.66 | |
| b. Accounts Payable | | | | | | |
| c. Accounts Receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 12,923.55 | 246.11 | 24,165.54 | 3,874.03 | 2,933.66 | |
| 15. If Carryover is allowed, enter line 14 amount here | 12,923.55 | 246.11 | 24,165.54 | 3,874.03 | 2,933.66 | |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 496.00 | 0.00 | 400.00 | 1,490.38 | 12,950.70 | |

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 |
|--|--------------------------|-----------|-----------------------|--------------------|----------------------------------|
| ACCOUNTANT /FISCAL ANALYST | HARVEY | HARVEY | HARVEY | HARVEY | HARVEY |
| LOCAL PROGRAM NAME | LONGFELLOW MIDDLE SCHOOL | JOHN MUIR | WILLARD MIDDLE SCHOOL | KING MIDDLE SCHOOL | BERKELEY ALTERNATIVE HIGH SCHOOL |
| CATALOG NUMBER (FEDERAL ONLY) | 127 | 128 | 131 | 132 | 136 |
| RESOURCE CODE | 9110 | 9110 | 9110 | 9110 | 9110 |
| REVENUE OBJECT | 8699 | 8699 | 8699 | 8699 | 8699 |
| LOCAL DESCRIPTION (if any) | DDF-900 | DDF-900 | DDF-900 | DDF-900 | DDF-900 |
| AWARD | | | | | |
| 1. Prior Year Carryover | 20.55 | 925.87 | 408.82 | 4,193.72 | 601.63 |
| 2. a. Current Year Award | | 100.00 | | 1,525.35 | |
| b. Other Adjustments | | | | | |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | 0.00 | 100.00 | 0.00 | 1,525.35 | 0.00 |
| 3. Required Matching Funds/Other | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 20.55 | 1,025.87 | 408.82 | 5,719.07 | 601.63 |
| REVENUES | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | 925.87 | 408.82 | 4,193.72 | 601.63 |
| 6. Cash Received in Current Year | 20.55 | 100.00 | | 1,525.35 | |
| 7. Contributed Matching Funds | | | | | |
| 8. Total Available (sum lines 5, 6 & 7) | 20.55 | 1,025.87 | 408.82 | 5,719.07 | 601.63 |
| EXPENDITURES | | | | | |
| 9. Donor-Authorized Expenditures | | | | | |
| 10. Non Donor-Authorized Expenditures | | | | | |
| 11. Total Expenditures (line 9 plus line 10) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 20.55 | 1,025.87 | 408.82 | 5,719.07 | 601.63 |
| a. Unearned Revenue | 20.55 | 1,025.87 | 408.82 | 5,719.07 | 601.63 |
| b. Accounts Payable | | | | | |
| c. Accounts Receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 20.55 | 1,025.87 | 408.82 | 5,719.07 | 601.63 |
| 15. If Carryover is allowed, enter line 14 amount here | 20.55 | 1,025.87 | 408.82 | 5,719.07 | 601.63 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

GRANT AWARDS
REVENUES, AND EXPENDITURES -ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2020-21 | 2020-21 | 2020-21 |
|--|----------------------|--------------|------------|
| ACCOUNTANT /FISCAL ANALYST | HARVEY | HARVEY | |
| LOCAL PROGRAM NAME | BERKELEY HIGH SCHOOL | ALL DISTRICT | TOTAL |
| CATALOG NUMBER (FEDERAL ONLY) | 137 | 901 | |
| RESOURCE CODE | 9110 | 9110 | |
| REVENUE OBJECT | 8699 | 8699 | |
| LOCAL DESCRIPTION (if any) | DDF-900 | DDF-900 | |
| AWARD | | | |
| 1. Prior Year Carryover | 2,920.06 | 6,474.64 | 94,446.63 |
| 2. a. Current Year Award | | | 11,529.72 |
| b. Other Adjustments | | | - |
| c. Adjusted Current Year Award | 0.00 | 0.00 | 11,529.72 |
| (sum lines 2a and 2b) | | | 0.00 |
| 3. Required Matching Funds/Other | | | |
| 4. Total Available Award | 2,920.06 | 6,474.64 | 105,976.35 |
| (sum lines 1, 2c, & 3) | | | |
| REVENUES | | | |
| 5. Unearned Revenue Deferred from Prior Year | 2,920.06 | 6,474.64 | 94,446.63 |
| 6. Cash Received in Current Year | | | 11,529.72 |
| 7. Contributed Matching Funds | | | 0.00 |
| 8. Total Available | 2,920.06 | 6,474.64 | 105,976.35 |
| (sum lines 5, 6 & 7) | | | |
| EXPENDITURES | | | |
| 9. Donor-Authorized Expenditures | | | 18,252.24 |
| 10. Non Donor-Authorized Expenditures | | | 0.00 |
| 11. Total Expenditures | 0.00 | 0.00 | 18,252.24 |
| (line 9 plus line 10) | | | |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts | 2,920.06 | 6,474.64 | 87,724.11 |
| (line 8 minus line 9 plus line 12) | 2,920.06 | 6,474.64 | 87,840.96 |
| a. Unearned Revenue | | | 0.00 |
| b. Accounts Payable | | | |
| c. Accounts Receivable | 0.00 | 0.00 | 116.85 |
| 14. Unused Grant Award Calculation | 2,920.06 | 6,474.64 | 87,724.11 |
| (line 4 minus line 9) | 2,920.06 | 6,474.64 | 87,724.11 |
| 15. If Carryover is allowed, enter line 14 amount here | | | |
| 16. Reconciliation of Revenue | 0.00 | 0.00 | 18,252.24 |
| (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | | | |

RESOURCE 9110

DDF 906

DETAIL

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 |
|---|------------|------------|-----------|---------------|-----------|---------|
| ACCOUNTANT /FISCAL ANALYST | HARVEY | HARVEY | HARVEY | HARVEY | HARVEY | HARVEY |
| LOCAL PROGRAM NAME | CRAIGMONT | EMERSON | JEFFERSON | SYLVIA MENDEZ | OXFORD | |
| CATALOG NUMBER (FEDERAL ONLY) | 112 | 113 | 116 | 118 | 119 | |
| RESOURCE CODE | 9110 | 9110 | 9110 | 9110 | 9110 | |
| REVENUE OBJECT | 8699 | 8699 | 8699 | 8699 | 8699 | |
| LOCAL DESCRIPTION (if any) | DDF-906 | DDF-906 | DDF-906 | DDF-906 | DDF-906 | |
| AWARD | | | | | | |
| 1. Prior Year Carryover | 295.73 | 16,873.38 | 14,446.61 | 30,201.04 | 50,171.96 | |
| 2. a. Current Year Award | 65,025.00 | 125,455.00 | 58,861.00 | 69,970.00 | 38,716.00 | |
| b. Other Adjustments | | | | | | |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | 65,025.00 | 125,455.00 | 58,861.00 | 69,970.00 | 38,716.00 | |
| 3. Required Matching Funds/Other | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 65,320.73 | 142,328.38 | 73,307.61 | 100,171.04 | 88,887.96 | |
| REVENUES | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 295.73 | 16,873.38 | 14,446.61 | 30,201.04 | 50,171.96 | |
| 6. Cash Received in Current Year | 65,025.00 | 125,455.00 | 58,861.00 | 69,970.00 | 38,716.00 | |
| 7. Contributed Matching Funds | | | | | | |
| 8. Total Available (sum lines 5, 6 & 7) | 65,320.73 | 142,328.38 | 73,307.61 | 100,171.04 | 88,887.96 | |
| EXPENDITURES | | | | | | |
| 9. Donor-Authorized Expenditures | 72,658.28 | 119,268.15 | 55,944.18 | 70,833.64 | 70,072.49 | |
| 10. Non Donor-Authorized Expenditures | | | | | | |
| 11. Total Expenditures (line 9 plus line 10) | 72,658.28 | 119,268.15 | 55,944.18 | 70,833.64 | 70,072.49 | |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (7,337.55) | 23,060.23 | 17,363.43 | 29,337.40 | 18,815.47 | |
| a. Unearned Revenue | | 23,060.23 | 17,363.43 | 29,337.40 | 18,815.47 | |
| b. Accounts Payable | | | | | | |
| c. Accounts Receivable | 7,337.55 | 0.00 | 0.00 | - | 0.00 | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | (7,337.55) | 23,060.23 | 17,363.43 | 29,337.40 | 18,815.47 | |
| 15. If Carryover is allowed, enter line 14 amount here | (7,337.55) | 23,060.23 | 17,363.43 | 29,337.40 | 18,815.47 | |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 72,658.28 | 119,268.15 | 55,944.18 | 70,833.64 | 70,072.49 | |

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 |
|---|---------------|------------|-------------|------------|------------|
| ACCOUNTANT /FISCAL ANALYST | HARVEY | HARVEY | HARVEY | HARVEY | HARVEY |
| LOCAL PROGRAM NAME | THOUSAND OAKS | WASHINGTON | ARTS MAGNET | ROSA PARKS | MALCOLM X |
| CATALOG NUMBER (FEDERAL ONLY) | 120 | 121 | 123 | 124 | 126 |
| RESOURCE CODE | 9110 | 9110 | 9110 | 9110 | 9110 |
| REVENUE OBJECT | 8699 | 8699 | 8699 | 8699 | 8699 |
| LOCAL DESCRIPTION (if any) | DDF-906 | DDF-906 | DDF-906 | DDF-906 | DDF-906 |
| AWARD | | | | | |
| 1. Prior Year Carryover | 9,048.59 | 9,411.20 | 41,758.62 | 74,933.64 | 18,552.99 |
| 2. a. Current Year Award | 63,416.00 | 74,800.00 | | 77,666.00 | 122,194.11 |
| b. Other Adjustments | | | | | |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | 63,416.00 | 74,800.00 | - | 77,666.00 | 122,194.11 |
| 3. Required Matching Funds/Other | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 72,464.59 | 84,211.20 | 41,758.62 | 152,599.64 | 140,747.10 |
| REVENUES | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 9,048.59 | 9,411.20 | 41,758.62 | 74,933.64 | 18,552.99 |
| 6. Cash Received in Current Year | 63,416.00 | 74,800.00 | | 77,666.00 | 122,194.11 |
| 7. Contributed Matching Funds | | | | | |
| 8. Total Available (sum lines 5, 6 & 7) | 72,464.59 | 84,211.20 | 41,758.62 | 152,599.64 | 140,747.10 |
| EXPENDITURES | | | | | |
| 9. Donor-Authorized Expenditures | | | | | |
| 10. Non Donor-Authorized Expenditures | 54,234.89 | 85,864.92 | 3,200.00 | 106,021.70 | 130,451.86 |
| 11. Total Expenditures (line 9 plus line 10) | 54,234.89 | 85,864.92 | 3,200.00 | 106,021.70 | 130,451.86 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 18,229.70 | (1,653.72) | 38,558.62 | 46,577.94 | 10,295.24 |
| a. Unearned Revenue | 18,229.70 | - | 38,558.62 | 46,577.94 | 10,295.24 |
| b. Accounts Payable | | | | | |
| c. Accounts Receivable | 0.00 | 1,653.72 | 0.00 | - | 0.00 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 18,229.70 | (1,653.72) | 38,558.62 | 46,577.94 | 10,295.24 |
| 15. If Carryover is allowed, enter line 14 amount here | 18,229.70 | (1,653.72) | 38,558.62 | 46,577.94 | 10,295.24 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 54,234.89 | 85,864.92 | 3,200.00 | 106,021.70 | 130,451.86 |

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2020-21 | | 2020-21 | | 2020-21 | | 2020-21 | |
|---|------------|-----------|----------------|-------------|--|--------|---------|--|
| ACCOUNTANT /FISCAL ANALYST | HARVEY | HARVEY | HARVEY | HARVEY | HARVEY | HARVEY | HARVEY | |
| LOCAL PROGRAM NAME | LONGFELLOW | JOHN MUIR | WILLARD MIDDLE | KING MIDDLE | BERKELEY ALTERNATIVE HIGH SCHOOL | | | |
| CATALOG NUMBER (FEDERAL ONLY) | 127 | 128 | 131 | 132 | 136 | | | |
| RESOURCE CODE | 9110 | 9110 | 9110 | 9110 | 9110 | | | |
| REVENUE OBJECT | 8699 | 8699 | 8699 | 8699 | 8699 | | | |
| LOCAL DESCRIPTION (if any) | DDF-906 | DDF-906 | DDF-906 | DDF-906 | DDF-906 | | | |
| AWARD | | | | | | | | |
| 1. Prior Year Carryover | 0.95 | | 3,573.55 | 46,145.07 | 6.00 | | | |
| 2. a. Current Year Award | | - | 5,386.00 | 25,750.00 | | | | |
| b. Other Adjustments | | | | | | | | |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | 0.00 | - | 5,386.00 | 25,750.00 | 0.00 | | | |
| 3. Required Matching Funds/Other | | | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 0.95 | - | 8,959.55 | 71,895.07 | 6.00 | | | |
| REVENUES | | | | | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 0.95 | | 3,573.55 | 46,145.07 | 6.00 | | | |
| 6. Cash Received in Current Year | | | 5,386.00 | 25,750.00 | | | | |
| 7. Contributed Matching Funds | | | | | | | | |
| 8. Total Available (sum lines 5, 6 & 7) | 0.95 | - | 8,959.55 | 71,895.07 | 6.00 | | | |
| EXPENDITURES | | | | | | | | |
| 9. Donor-Authorized Expenditures | | | | | | | | |
| 10. Non Donor-Authorized Expenditures | 0.00 | | 5,107.89 | 36,647.67 | 0.00 | | | |
| 11. Total Expenditures (line 9 plus line 10) | 0.00 | - | 5,107.89 | 36,647.67 | 0.00 | | | |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | | |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 0.95 | - | 3,851.66 | 35,247.40 | 6.00 | | | |
| a. Unearned Revenue | - | - | 3,851.66 | 35,247.40 | 6.00 | | | |
| b. Accounts Payable | | | | | | | | |
| c. Accounts Receivable | 0.00 | - | 0.00 | 0.00 | 0.00 | | | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 0.95 | - | 3,851.66 | 35,247.40 | 6.00 | | | |
| 15. If Carryover is allowed, enter line 14 amount here | 0.95 | - | 3,851.66 | 35,247.40 | 6.00 | | | |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 0.95 | - | 5,107.89 | 36,647.67 | 0.00 | | | |

REVENUES, AND EXPENDITURES -ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2020-21 |
|---|--------------|
| ACCOUNTANT /FISCAL ANALYST | |
| LOCAL PROGRAM NAME | TOTAL |
| CATALOG NUMBER (FEDERAL ONLY) | |
| RESOURCE CODE | |
| REVENUE OBJECT | |
| LOCAL DESCRIPTION (if any) | |
| AWARD | |
| 1. Prior Year Carryover | 315,419.33 |
| 2. a. Current Year Award | 727,239.11 |
| b. Other Adjustments | 0.00 |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | 727,239.11 |
| 3. Required Matching Funds/Other | 0.00 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 1,042,658.44 |
| REVENUES | |
| 5. Unearned Revenue Deferred from Prior Year | 315,419.33 |
| 6. Cash Received in Current Year | 727,239.11 |
| 7. Contributed Matching Funds | 0.00 |
| 8. Total Available (sum lines 5, 6 & 7) | 1,042,658.44 |
| EXPENDITURES | |
| 9. Donor-Authorized Expenditures | 810,305.67 |
| 10. Non Donor-Authorized Expenditures | 0.00 |
| 11. Total Expenditures (line 9 plus line 10) | 810,305.67 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | 0.00 |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 232,352.77 |
| a. Unearned Revenue | 241,343.09 |
| b. Accounts Payable | 0.00 |
| c. Accounts Receivable | 8,991.27 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 232,352.77 |
| 15. If Carryover is allowed, enter line 14 amount here | 232,352.77 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 810,306.62 |

FUND 12

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2020-21 | 2020-21 | 2020-21 | 2020-21 |
|--|--------------------|---------|---------|--------------|
| ACCOUNTANT/FISCAL ANALYST | Miguel Dwin | | | |
| FEDERAL PROGRAM NAME | General Child Care | | | TOTAL |
| CATALOG NUMBER (FEDERAL ONLY) | | | | |
| RESOURCE CODE | 5025 | | | |
| REVENUE OBJECT | 8290 | | | |
| LOCAL DESCRIPTION (if any) | | | | |
| AWARD | | | | |
| 1. Prior Year Carryover | 18,537.75 | | | 18,537.75 |
| 2. a. Current Year Award | | | | - |
| b. Other Adjustments | | | | - |
| c. Adjusted Current Year Award | | | | - |
| (sum lines 2a and 2b) | 670,228.01 | - | | - |
| 3. Required Matching Funds/Other | | | | - |
| 4. Total Available Award | | | | - |
| (sum lines 1, 2c, & 3) | 688,765.76 | - | | 18,537.75 |
| REVENUES | | | | |
| 5. Unearned Revenue Deferred from Prior Year | | | | - |
| 6. Cash Received in Current Year | 458,002.91 | | | 458,002.91 |
| 7. Contributed Matching Funds | 122,075.25 | | | 122,075.25 |
| 8. Total Available | | | | |
| (sum lines 5, 6 & 7) | 580,078.16 | - | | 580,078.16 |
| EXPENDITURES | | | | |
| 9. Donor-Authorized Expenditures | 688,765.76 | | | 688,765.76 |
| 10. Non Donor-Authorized Expenditures | | | | - |
| 11. Total Expenditures | | | | |
| (line 9 plus line 10) | 688,765.76 | - | | 688,765.76 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | - |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts | | | | |
| (line 8 minus line 9 plus line 12) | (108,687.60) | - | | (108,687.60) |
| a. Unearned Revenue | | | | - |
| b. Accounts Payable | | | | - |
| c. Accounts Receivable | | | | - |
| 14. Unused Grant Award Calculation | | | | |
| (line 4 minus line 9) | 108,687.60 | - | | 108,687.60 |
| 15. If Carryover's allowed, enter line 14 amount here | | | | - |
| 16. Reconciliation of Revenue | | | | - |
| (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 566,690.51 | - | | 566,690.51 |

REVENUES, AND EXPENDITURES -ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2020-21 | 2020-21 | 2020-21 | 2020-21 |
|---|--------------------|--------------------|---------|--------------|
| ACCOUNTANT /FISCAL ANALYST | Miguel Dwin | | | |
| STATE PROGRAM NAME | General Child Care | General Child Care | | TOTAL |
| RESOURCE CODE | 6060 | 6105 | | |
| REVENUE OBJECT | 8530 | 8590 | | |
| LOCAL DESCRIPTION (if any) | | | | |
| AWARD | | | | |
| 1. Prior Year Carryover | - | 84,194.23 | | 84,194.23 |
| b Rest Bal Transfers (Obj 8997) | | | | |
| c Adj PY Restricted Ending Bal (sum lines 1a and 1b) | - | 84,194.23 | - | 84,194.23 |
| 2. a. Current Year Award | 866,774.73 | 2,811,032.13 | | 3,677,806.86 |
| b. Block Grant Transfers (Obj 8995) | | | | |
| c. Cat Flex Transfers (Obj 8998) | | | | - |
| d. Other Adjustments | | | | - |
| e. Adjusted Current Year Award (sum lines 2a through 2d) | 866,774.73 | 2,811,032.13 | - | 3,677,806.86 |
| 3. Required Matching Funds/Other | | 1,322.37 | | 1,322.37 |
| 4. Total Available Award (sum lines 1, 2e, & 3) | 866,774.73 | 2,896,548.73 | - | 3,763,323.46 |
| REVENUES | | | | |
| 5. Unearned Revenue Deferred from Prior Year | - | 84,194.23 | | 84,194.23 |
| 6. Cash Received in Current Year | 566,080.00 | 2,669,968.00 | | 3,236,048.00 |
| 7. Contributed Matching Funds | 98,846.33 | 9,039.50 | | 107,885.83 |
| 8. Total Available (sum lines 5, 6 & 7) | 664,926.33 | 2,763,201.73 | - | 3,428,128.06 |
| EXPENDITURES | | | | |
| 9. Donor-Authorized Expenditures | 866,774.73 | 2,895,226.36 | | 3,762,001.09 |
| 10. Non Donor-Authorized Expenditures | | | | - |
| 11. Total Expenditures (line 9 plus line 10) | 866,774.73 | 2,895,226.36 | - | 3,762,001.09 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | - |
| 13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (201,848.40) | (132,024.63) | - | (333,873.03) |
| a. Unearned Revenue | - | - | - | - |
| b. Accounts Payable | | | | |
| c. Accounts Receivable | 201,848.40 | 132,024.63 | - | 333,873.03 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | - | 1,322.37 | - | 1,322.37 |
| 15. If Carryover s allowed, enter line 14 amount here | - | 1,322.37 | - | 1,322.37 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 767,928.40 | 2,886,186.86 | - | 3,654,115.26 |

**GRANT AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO
DEFERRAL OF UNEARNED REVENUE**

| FISCAL YEAR | 2020-21 | 2020-21 | 2020-21 | 2020-21 |
|---|-------------|-----------------------------|-----------------------------|------------|
| ACCOUNTANT /FISCAL ANALYST | Miguel Dwin | Miguel Dwin | First Five - Quality Counts | TOTAL |
| LOCAL PROGRAM NAME | Head Start | First Five - Quality Counts | | |
| CATALOG NUMBER (FEDERAL ONLY) | | | | |
| RESOURCE CODE | 9110 | 9115 | 9181 | |
| REVENUE OBJECT | 8699 | 8699 | 8699 | |
| LOCAL DESCRIPTION (if any) | | | | |
| AWARD | | | | |
| 1. Prior Year Carryover | 65,356.20 | 24,805.00 | | 90,161.20 |
| 2. a. Current Year Award | 437,083.00 | 138,367.14 | 168,972.00 | 744,422.14 |
| b. Other Adjustments | | | | - |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | 437,083.00 | 138,367.14 | 168,972.00 | 744,422.14 |
| 3. Required Matching Funds/Other | | | | - |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 502,439.20 | 163,172.14 | 168,972.00 | 834,583.34 |
| REVENUES | | | | |
| 5. Unearned Revenue Deferred from Prior Year | 65,356.20 | 24,805.00 | | 90,161.20 |
| 6. Cash Received in Current Year | 350,827.41 | 202,112.28 | | 552,939.69 |
| 7. Contributed Matching Funds | | | | - |
| 8. Total Available (sum lines 5, 6 & 7) | 416,183.61 | 226,917.28 | - | 643,100.89 |
| EXPENDITURES | | | | |
| 9. Donor-Authorized Expenditures | 390,551.09 | 123,905.85 | 92,042.54 | 606,499.48 |
| 10. Non Donor-Authorized Expenditures | | | | - |
| 11. Total Expenditures (line 9 plus line 10) | 390,551.09 | 123,905.85 | 92,042.54 | 606,499.48 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | - |
| 13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 25,632.52 | 103,011.43 | (92,042.54) | 36,601.41 |
| a. Unearned Revenue | 25,632.52 | 103,011.43 | - | 128,643.95 |
| b. Accounts Payable | | | | - |
| c. Accounts Receivable | - | - | 92,042.54 | 92,042.54 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 111,888.11 | 39,266.29 | 76,929.46 | 228,083.86 |
| 15. If Carryover is allowed, enter line 14 amount here | 111,888.11 | 39,266.29 | 76,929.46 | 228,083.86 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 390,551.09 | 123,905.85 | 92,042.54 | 606,499.48 |

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING FUND BALANCES

| GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES | | 2020-21 Miguel Dwin | 2020-21 Total |
|--|-------------------------|------------------------|------------------|
| FISCAL YEAR | | | |
| ACCOUNTANT/FISCAL ANALYST | | | |
| FEDERAL PROGRAM NAME | Child Care Food Program | | |
| CATALOG NUMBER (FEDERAL ONLY) | | | |
| RESOURCE CODE | 5320 | | |
| REVENUE OBJECT | 8220/8520 | | |
| LOCAL DESCRIPTION (if any) | | | |
| AWARD | | | |
| 1. Prior Year Restricted Ending Balance | | | - |
| 2. a. Current Year Award | 27,490.62 | | 27,490.62 |
| b. Other Adjustments | | | - |
| c. Adjusted Current Year Award (sum lines 2a and 2b) | 27,490.62 | - | 27,490.62 |
| 3. Required Matching Funds/Other | 109.93 | | 109.93 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 27,600.55 | - | 27,600.55 |
| REVENUES | | | |
| 5. Cash Received in Current Year | - | | - |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | - |
| 7. a. Accounts Receivable (line 2c minus line 5 & 6) | 27,490.62 | - | 27,490.62 |
| b. Noncurrent Accounts Receivable | | | - |
| c. Current Accounts Receivable (line 7a minus line 7b) | 27,490.62 | - | 27,490.62 |
| 8. Contributed Matching Funds | | | - |
| 9. Total Available (sum lines 5, 7c, 8) | 27,490.62 | - | 27,490.62 |
| EXPENDITURES | | | |
| 10. Donor-Authorized Expenditures | 27,600.55 | | 27,600.55 |
| 11. Non Donor-Authorized Expenditures | | | - |
| 12.. Total Expenditures (line 10 plus line 11) | 27,600.55 | - | 27,600.55 |
| RESTRICTED ENDING BALANCE | | | |
| 13. Current Year (line 4 minus line 10) | - | - | - |

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

| GRANT AWARDS, REVENUES, AND EXPENDITURES SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES | | 2020-21 | | 2020-21 | | 2020-21 | |
|--|--|-------------|--|-------------|--|--------------|--|
| FISCAL YEAR ACCOUNTANT/ FISCAL ANALYST | | Miguel Dwin | | Miguel Dwin | | Miguel Dwin | |
| | | | | | | | |
| STATE PROGRAM NAME | | Cal Safe | | Cal Safe | | Clear Energy | |
| RESOURCE CODE | | 12 | | 01 | | 01 | |
| REVENUE OBJECT | | 0092 | | 0091 | | 6230 | |
| LOCAL DESCRIPTION (if any) | | | | | | | |
| AWARD | | | | | | | |
| 1. a Prior Year Restricted Ending Balance | | 30,087.54 | | 102,794.44 | | 98,399.17 | |
| b Rest Bal Transfers (Obj 8997) | | | | | | | |
| c Adj PY Restricted Ending Bal (sum lines 1a and 1b) | | 30,087.54 | | 102,794.44 | | 98,399.17 | |
| 2. a. Current Year Award | | - | | | | | |
| b. Block Grant Transfers (Obj 8995) | | | | | | | |
| c. Cat Flex Transfers (Obj 8998) | | | | | | | |
| d. Other Adjustments | | | | | | | |
| e. Adjusted Current Year Award | | | | | | | |
| (sum lines 2a through 2d) | | - | | - | | | |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award | | 30,087.54 | | 102,794.44 | | 3,998.00 | |
| (sum lines 1, 2c, & 3) | | | | | | 102,397.17 | |
| REVENUES | | | | | | | |
| 5. Cash Received in Current Year | | - | | - | | 71,907.31 | |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | - | | - | | - | |
| 7. a. Accounts Receivable | | - | | - | | (71,907.31) | |
| (line 2e minus line 5 & 6) | | | | | | | |
| b. Noncurrent Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable | | - | | - | | (71,907.31) | |
| (line 7a minus line 7b) | | | | | | | |
| 8. Contributed Matching Funds | | | | | | | |
| 9. Total Available | | - | | - | | - | |
| (sum lines 5, 7c, & 8) | | | | | | - | |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | | | | | | 75,905.31 | |
| 11. Non Donor-Authorized Expenditures | | | | | | - | |
| 12.. Total Expenditures | | - | | - | | 75,905.31 | |
| (line 10 plus line 11) | | | | | | | |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year | | 30,087.54 | | 102,794.44 | | 26,491.86 | |
| (line 4 minus line 10) | | | | | | 132,881.98 | |

| 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 | 71,361,382.15 | 301 | 180,819.81 | 303 | 71,180,562.34 | 305 | 39,547.21 | | 307 | 71,141,015.13 | 309 |
| 2000 - Classified Salaries | 32,161,893.33 | 311 | 344,512.36 | 313 | 31,817,380.97 | 315 | 2,866,413.90 | | 317 | 28,950,967.07 | 319 |
| 3000 - Employee Benefits | 38,177,524.40 | 321 | 1,107,766.69 | 323 | 37,069,757.71 | 325 | 1,250,569.14 | | 327 | 35,819,188.57 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 4,820,157.38 | 331 | 1,054.05 | 333 | 4,819,103.33 | 335 | 717,659.93 | | 337 | 4,101,443.40 | 339 |
| 5000 - Services . . . & 7300 - Indirect Costs | 28,874,176.78 | 341 | 7,964.94 | 343 | 28,866,211.84 | 345 | 14,848,405.83 | | 347 | 14,017,806.01 | 349 |
| TOTAL | | | | | 173,753,016.19 | 365 | | | TOTAL | 154,030,420.18 | 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 | 56,445,058.99 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | 2100 | 9,034,704.59 | 380 |
| 3. STRS. | 3101 & 3102 | 13,927,818.73 | 382 |
| 4. PERS. | 3201 & 3202 | 1,525,146.99 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. | 3301 & 3302 | 1,546,594.68 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | 3401 & 3402 | 4,754,240.35 | 385 |
| 7. Unemployment Insurance. | 3501 & 3502 | 78,021.03 | 390 |
| 8. Workers' Compensation Insurance. | 3601 & 3602 | 1,356,390.53 | 392 |
| 9. OPEB, Active Employees (EC 41372). | 3751 & 3752 | 0.00 | |
| 10. Other Benefits (EC 22310). | 3901 & 3902 | 0.00 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | 88,667,975.89 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | | 0.00 | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | | 967,978.29 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS. | | 87,699,997.60 | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. | | 56.94% | |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | | |

PART III: DEFICIENCY AMOUNT

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

| | |
|--|----------------|
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 55.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 56.94% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 0.00% |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). | 154,030,420.18 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

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

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 | Amounts Due Within One Year |
|--|--------------------------------|---------------------------------------|------------------------------|-----------|-----------|---------------------------|--------------------------------|
| Governmental Activities: | | | | | | | |
| General Obligation Bonds Payable | 287,094,742.48 | | 287,094,742.48 | | | 287,094,742.48 | |
| 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 | 11,800,672.00 | | 11,800,672.00 | | | 11,800,672.00 | |
| Net Pension Liability | 136,649,000.00 | | 136,649,000.00 | | | 136,649,000.00 | |
| Total/Net OPEB Liability | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | 1,835,506.00 | | 1,835,506.00 | | | 1,835,506.00 | |
| Governmental activities long-term liabilities | 437,379,920.48 | 0.00 | 437,379,920.48 | 0.00 | 0.00 | 437,379,920.48 | 0.00 |
| Business-Type Activities: | | | | | | | |
| General Obligation Bonds Payable | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Capital Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net Pension Liability | | | 0.00 | | | 0.00 | |
| Total/Net OPEB Liability | 11,452,040.00 | | 11,452,040.00 | | | 11,452,040.00 | |
| Compensated Absences Payable | | | 0.00 | | | 0.00 | |
| Business-type activities long-term liabilities | 11,452,040.00 | 0.00 | 11,452,040.00 | 0.00 | 0.00 | 11,452,040.00 | 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 | 178,136,366.77 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 7,518,973.94 |
| 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 | 24,774.17 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 215,677.16 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430- 7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 2,516,300.57 |
| 6. All Other Financing Uses | All | 9100 9200 | 7699 7651 | 0.00 |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 274,849.05 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 3,031,600.95 |
| D. Plus additional MOE expenditures: | | | 1000-7143, 7300-7439 minus 8000-8699 | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | | 1,137,884.93 |
| 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) | | | | 168,723,676.81 |

| 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) | | 9,425.66 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 17,900.46 |
| 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.) | 158,190,411.95 | 16,782.29 |
| 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) | 158,190,411.95 | 16,782.29 |
| B. Required effort (Line A.2 times 90%) | 142,371,370.76 | 15,104.06 |
| C. Current year expenditures (Line I.E and Line II.B) | 168,723,676.81 | 17,900.46 |
| 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 |

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 5,345,960.35
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) 135,389,159.13

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.95%

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) | 7,281,040.51 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 2,150,728.64 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 75,400.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) | 35,789.00 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 697,108.62 |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 10,240,066.77 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 705,399.69 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 10,945,466.46 |

B. Base Costs

| | |
|---|----------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 105,153,460.19 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 20,858,217.12 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 12,889,605.87 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 329,704.45 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 24,774.17 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 12,895.77 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 1,697,744.47 |
| 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) | 948,074.78 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 0.00 |
| 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) | 16,951,210.75 |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 0.00 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) | 0.00 |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 3,743,905.03 |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 4,986,322.60 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 2,371,325.62 |
| 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) | 169,967,240.82 |

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B19) 6.02%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B19) 6.44%

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>10,240,066.77</u> |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | <u>(1,198,134.86)</u> |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | <u>(246,091.56)</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 (4.76%) times Part III, Line B19); zero if negative | <u>705,399.69</u> |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.76%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5%) times Part III, Line B19); zero if positive | <u>0.00</u> |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | <u>705,399.69</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>705,399.69</u> |

Approved indirect cost rate: 4.76%
Highest rate used in any program: 5.00%

Note: In one or more resources, the rate used is greater than the approved rate.

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|------|----------|--|---|--------------|
| 01 | 3010 | 607,661.38 | 28,924.68 | 4.76% |
| 01 | 3182 | 23,751.19 | 1,130.56 | 4.76% |
| 01 | 3210 | 41,960.10 | 890.93 | 2.12% |
| 01 | 3212 | 1,196,699.09 | 56,962.88 | 4.76% |
| 01 | 3213 | 730,000.00 | 34,748.00 | 4.76% |
| 01 | 3214 | 152,664.94 | 7,266.85 | 4.76% |
| 01 | 3215 | 244,471.27 | 11,636.83 | 4.76% |
| 01 | 3310 | 1,456,655.21 | 69,336.79 | 4.76% |
| 01 | 3312 | 37,820.00 | 1,800.23 | 4.76% |
| 01 | 3315 | 25,435.05 | 1,210.71 | 4.76% |
| 01 | 3385 | 33,922.00 | 1,615.00 | 4.76% |
| 01 | 3410 | 55,615.74 | 2,647.31 | 4.76% |
| 01 | 3550 | 39,962.59 | 1,902.00 | 4.76% |
| 01 | 4035 | 187,971.13 | 8,947.43 | 4.76% |
| 01 | 4127 | 75,261.09 | 3,582.43 | 4.76% |
| 01 | 4201 | 555.20 | 12.50 | 2.25% |
| 01 | 4203 | 84,429.45 | 1,688.59 | 2.00% |
| 01 | 5640 | 175,567.94 | 8,357.03 | 4.76% |
| 01 | 6010 | 1,597,769.30 | 76,053.82 | 4.76% |
| 01 | 6385 | 62,780.47 | 2,988.35 | 4.76% |
| 01 | 6387 | 232,935.41 | 11,087.73 | 4.76% |
| 01 | 6388 | 474,965.49 | 22,819.32 | 4.80% |
| 01 | 6515 | 3,492.29 | 166.23 | 4.76% |
| 01 | 6520 | 81,329.00 | 3,871.00 | 4.76% |
| 01 | 7220 | 86,461.25 | 4,115.56 | 4.76% |
| 01 | 7420 | 756,004.64 | 37,784.36 | 5.00% |
| 01 | 7422 | 521,555.25 | 24,826.03 | 4.76% |
| 01 | 7510 | 144,104.72 | 6,859.39 | 4.76% |
| 01 | 8150 | 5,244,016.58 | 249,615.19 | 4.76% |
| 01 | 9010 | 4,273,453.81 | 101,601.98 | 2.38% |
| 11 | 6371 | 432.26 | 20.58 | 4.76% |
| 11 | 6391 | 2,862,850.25 | 136,271.67 | 4.76% |
| 12 | 5025 | 657,470.18 | 31,295.58 | 4.76% |
| 12 | 6060 | 827,364.80 | 39,409.93 | 4.76% |
| 12 | 6105 | 2,763,675.42 | 131,550.94 | 4.76% |
| 12 | 9010 | 588,753.94 | 17,745.54 | 3.01% |
| 13 | 5310 | 2,638,980.23 | 125,615.46 | 4.76% |

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 | 4,544,469.26 | | 826,283.12 | 5,370,752.38 |
| 2. State Lottery Revenue | 8560 | 1,553,113.98 | | 630,642.52 | 2,183,756.50 |
| 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) | | 6,097,583.24 | 0.00 | 1,456,925.64 | 7,554,508.88 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | | | 0.00 |
| 2. Classified Salaries | 2000-2999 | 0.00 | | | 0.00 |
| 3. Employee Benefits | 3000-3999 | 0.00 | | | 0.00 |
| 4. Books and Supplies | 4000-4999 | 0.00 | | 623,422.55 | 623,422.55 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 1,240,805.25 | | | 1,240,805.25 |
| 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 | | | 271,238.31 | 271,238.31 |
| 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) | | 1,240,805.25 | 0.00 | 894,660.86 | 2,135,466.11 |
| C. ENDING BALANCE | | | | | |
| (Must equal Line A6 minus Line B12) | 979Z | 4,856,777.99 | 0.00 | 562,264.78 | 5,419,042.77 |
| D. COMMENTS: | | | | | |
| The expenses in object 5800 were for online learning software, which are not taxable so they are expensed in object 5800. | | | | | |

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

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

| ----- Teacher Full-Time Equivalents ----- | | | | | | | | | | ----- Classroom Units ----- | | Pupils Transported | |
|--|---------------------------------------|--|---|--|---|--|---|--|--|-----------------------------|--|--------------------|--|
| | | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3100-3199 & 3900) | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | | | | | | |
| | | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | CU Factor(s) | CU Factor(s) | | | | | | |
| A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input) | | | | | | | | | | | | | |
| B. Enter Allocation Factor(s) by Goal: | | | | | | | | | | | | | |
| (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | | | | | | | | | | | | | |
| Instructional Goals | | | | | | | | | | | | | |
| 0001 | Pre-Kindergarten | | | | | | | | | | | | |
| 1110 | Regular Education, K-12 | 33.90 | 8.00 | 28.00 | 41.87 | 205.27 | | | | 1,861.00 | | | |
| 3100 | Alternative Schools | | | | | | | | | | | | |
| 3200 | Continuation Schools | | | | | | | | | | | | |
| 3300 | Independent Study Centers | | | | | | | | | | | | |
| 3400 | Opportunity Schools | | | | | | | | | | | | |
| 3550 | Community Day Schools | | | | | | | | | | | | |
| 3700 | Specialized Secondary Programs | | | | | | | | | | | | |
| 3800 | Career Technical Education | 1.00 | | | | | | | | | | | |
| 4110 | Regular Education, Adult | | | | | | | | | | | | |
| 4610 | Adult Independent Study Centers | | | | | | | | | | | | |
| 4620 | Adult Correctional Education | | | | | | | | | | | | |
| 4630 | Adult Career Technical Education | | | | | | | | | | | | |
| 4760 | Bilingual | | | | | | | | | | | | |
| 4850 | Migrant Education | | | | | | | | | | | | |
| 5000-5999 | Special Education (allocated to 5001) | 7.20 | | | 10.50 | 17.83 | | | | 147.00 | | | |
| 6000 | ROC/P | | | | | | | | | | | | |
| Other Goals | | | | | | | | | | | | | |
| 7110 | Nonagency - Educational | | | | | | | | | | | | |
| 7150 | Nonagency - Other | | | | | | | | | | | | |
| 8100 | Community Services | | | | | 13.66 | | | | | | | |
| 8500 | Child Care and Development Services | | | | | | | | | | | | |
| Other Funds | | | | | | | | | | | | | |
| -- | Adult Education (Fund 11) | | | | | | | | | | | | |
| -- | Child Development (Fund 12) | | | | | | | | | | | | |
| -- | Cafeteria (Funds 13 & 61) | | | | | | | | | | | | |
| C. Total Allocation Factors | | 42.10 | 8.00 | 28.00 | 52.37 | 236.76 | 0.00 | | | 2,008.00 | | | |

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

01 61143 0000000
Form PCR

| 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 | 647,384.57 | 0.00 | 647,384.57 | 44,177.58 | | 691,562.15 |
| 1110 | Regular Education, K-12 | 102,326,562.06 | 19,633,644.97 | 121,960,207.03 | 8,322,575.21 | | 130,282,782.24 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3200 | Continuation Schools | 922,571.16 | 0.00 | 922,571.16 | 62,956.34 | | 985,527.50 |
| 3300 | Independent Study Centers | 159,875.21 | 0.00 | 159,875.21 | 10,909.90 | | 170,785.11 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3800 | Career Technical Education | 1,073,724.00 | 17,876.08 | 1,091,600.08 | 74,490.89 | | 1,166,090.97 |
| 4110 | Regular Education, Adult | 192,052.08 | 0.00 | 192,052.08 | 13,105.65 | | 205,157.73 |
| 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 | 13,651.48 | 0.00 | 13,651.48 | 931.58 | | 14,583.06 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Special Education | 35,084,379.12 | 1,893,988.13 | 36,978,367.25 | 2,523,407.02 | | 39,501,774.27 |
| 6000 | Regional Occupational Cur/Prg (ROC/P) | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Other Goals | | | | | | | |
| 7110 | Nonagency - Educational | 274,849.05 | 0.00 | 274,849.05 | 18,755.72 | | 293,604.77 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8100 | Community Services | 201,467.38 | 1,020,566.20 | 1,222,033.58 | 83,391.68 | | 1,305,425.26 |
| 8500 | Child Care and Development Services | 358,119.13 | 0.00 | 358,119.13 | 24,438.08 | | 382,557.21 |
| Other Costs | | | | | | | |
| ---- | Food Services | | | | | 204,627.73 | 204,627.73 |
| ---- | Enterprise | | | | | 12,895.77 | 12,895.77 |
| ---- | Facilities Acquisition & Construction | | | | | 107,694.69 | 107,694.69 |
| ---- | Other Outgo | | | | | 2,525,555.57 | 2,525,555.57 |
| Other Funds | | | | | | | |
| ---- | Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E) | | 0.00 | 0.00 | 776,553.10 | | 776,553.10 |
| ---- | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350) | | | | (490,810.35) | | (490,810.35) |
| Total General Fund and Charter Schools Funds Expenditures | | 141,254,635.24 | 22,566,075.38 | 163,820,710.62 | 11,464,882.40 | 2,850,773.76 | 178,136,366.78 |

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 |
|---|--|--|---|--|---|---|---|---|---|--|--|---|----------------|
| 0001 | Pre-Kindergarten | 647,384.57 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 647,384.57 |
| 1110 | Regular Education, K-12 | 79,868,208.26 | 6,485,889.21 | 3,188,809.49 | 7,617,835.10 | 4,759,361.84 | 0.00 | 329,704.45 | 0.00 | 0.00 | 76,753.71 | 0.00 | 102,326,562.06 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 573,414.09 | 0.00 | 0.00 | 118,347.89 | 230,809.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 922,571.16 |
| 3300 | Independent Study Centers | 159,875.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 159,875.21 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 885,531.12 | 188,192.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,073,724.00 |
| 4110 | Regular Education, Adult | 101,618.05 | 13,269.51 | 0.00 | 55,091.47 | 4,664.19 | 0.00 | 0.00 | 0.00 | 0.00 | 17,408.86 | 0.00 | 192,052.08 |
| 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 | 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 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 13,651.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,651.48 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education | 29,348,455.26 | 2,063,389.07 | 0.00 | 0.00 | 3,444,883.28 | 227,651.51 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35,084,379.12 |
| 6000 | ROC/P | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Goals | | | | | | | | | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 41,764.39 | 0.00 | 0.00 | 0.00 | 0.00 | 233,084.66 | 0.00 | 0.00 | 274,849.05 |
| 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 | | 19,530.32 | 157,162.89 | 0.00 | 0.00 | 0.00 | | 24,774.17 | 0.00 | 0.00 | 0.00 | 201,467.38 |
| 8500 | Child Care and Development Services | 303,315.65 | 49,318.71 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 5,484.77 | 0.00 | 358,119.13 |
| Total Direct Charged Costs | | 111,901,453.69 | 8,819,589.70 | 3,345,972.38 | 7,833,038.85 | 8,439,718.49 | 227,651.51 | 329,704.45 | 24,774.17 | 233,084.66 | 99,647.34 | 0.00 | 141,254,635.24 |
| * Functions 7100-7199 for goals 8100 and 8500 | | | | | | | | | | | | | |

| Goal | Type of Program | Allocated Support Costs (Based on factors input on Form PCRAF) | | | Total |
|--------------------------------------|---------------------------------------|--|-----------------|--------------------|---------------|
| | | Full-Time Equivalents | Classroom Units | Pupils Transported | |
| Instructional Goals | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 1,586,372.55 | 15,336,136.38 | 2,711,136.04 | 19,633,644.97 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 17,876.08 | 0.00 | 0.00 | 17,876.08 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education (allocated to 5001) | 347,720.74 | 1,332,115.32 | 214,152.07 | 1,893,988.13 |
| 6000 | ROC/P | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Goals | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | 0.00 | 1,020,566.20 | 0.00 | 1,020,566.20 |
| 8500 | Child Care and Development Svcs. | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Funds | | | | | |
| - - | Adult Education (Fund 11) | | 0.00 | | 0.00 |
| - - | Child Development (Fund 12) | 0.00 | 0.00 | 0.00 | 0.00 |
| - - | Cafeteria (Funds 13 and 61) | | 0.00 | | 0.00 |
| Total Allocated Support Costs | | 1,951,969.37 | 17,688,817.90 | 2,925,288.11 | 22,566,075.38 |

| | | |
|--|--|----------------|
| 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) | 1,733,533.47 |
| 2 | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999) | 75,400.00 |
| 3 | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 7,996,030.63 |
| 4 | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999) | 2,150,728.64 |
| 5 | Total Central Administration Costs in General Fund and Charter Schools Funds | 11,955,692.74 |
| B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | | |
| 1 | Total Direct Charged Costs (from Form PCR, Column 1, Total) | 141,254,635.24 |
| 2 | Total Allocated Costs (from Form PCR, Column 2, Total) | 22,566,075.38 |
| 3 | Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | 163,820,710.62 |
| C. Direct Charged Costs in Other Funds | | |
| 1 | Adult Education (Fund 11, Objects 1000-5999, except 5100) | 3,743,905.03 |
| 2 | Child Development (Fund 12, Objects 1000-5999, except 5100) | 4,996,834.89 |
| 3 | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100) | 2,638,980.23 |
| 4 | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) | 0.00 |
| 5 | Total Direct Charged Costs in Other Funds | 11,379,720.15 |
| D. Total Direct Charged and Allocated Costs (B3 + C5) | | 175,200,430.77 |
| E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D) | | 6.82% |

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) | 204,627.73 | | | | 204,627.73 |
| Enterprise (Objects 1000-5999, 6400, and 6500) | | 12,895.77 | | | 12,895.77 |
| Facilities Acquisition & Construction (Objects 1000-6500) | | | 107,694.69 | | 107,694.69 |
| Other Outgo (Objects 1000-7999) | | | | 2,525,555.57 | 2,525,555.57 |
| Total Other Costs | 204,627.73 | 12,895.77 | 107,694.69 | 2,525,555.57 | 2,850,773.76 |

| | | |
|--|--------------|--|
| Current LEA: 01-61143-0000000 Berkeley Unified | | |
| Selected SELPA: CR | | (Enter a SELPA ID from the list below then save and close) |
| POTENTIAL SELPAS FOR THIS LEA | | DATE APPROVED |
| ID | SELPA-TITLE | (from Form SEA) |
| CR | North Region | |
| | | |

| 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 |
|--|---|--|-----------------------------------|---|--|---|--|--------------|---------------|
| | UNDUPPLICATED PUPIL COUNT | | | | | | | | 1,115 |
| TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 2,421,797.01 | 0.00 | 0.00 | 0.00 | 478,467.58 | 6,508,928.56 | | 9,409,193.15 |
| 2000-2999 | Classified Salaries | 352,877.92 | 0.00 | 0.00 | 0.00 | 345,661.69 | 5,305,836.89 | | 6,004,376.50 |
| 3000-3999 | Employee Benefits | 989,316.80 | 0.00 | 0.00 | 0.00 | 269,736.66 | 4,677,422.23 | | 5,936,475.69 |
| 4000-4999 | Books and Supplies | 65,680.34 | 0.00 | 0.00 | 0.00 | 375.10 | 53,808.02 | | 119,863.46 |
| 5000-5999 | Services and Other Operating Expenditures | 386,773.90 | 0.00 | 0.00 | 37,627.94 | 79,185.85 | 13,110,882.63 | | 13,614,470.32 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | Slate Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 4,216,445.97 | 0.00 | 0.00 | 37,627.94 | 1,173,426.88 | 29,656,878.33 | 0.00 | 35,084,379.12 |
| 7310 | Transfers of Indirect Costs | 80,647.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 80,647.27 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs and PCR Allocations | 1,893,988.08 | | | | | | | 1,893,988.08 |
| | TOTAL COSTS | 1,974,635.35 | 0.00 | 0.00 | 37,627.94 | 1,173,426.88 | 29,656,878.33 | 0.00 | 1,974,635.35 |
| | TOTAL COSTS | 6,191,081.32 | 0.00 | 0.00 | 37,627.94 | 1,173,426.88 | 29,656,878.33 | 0.00 | 37,059,014.47 |
| FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 22,187.48 | 310,577.07 | | 332,764.55 |
| 2000-2999 | Classified Salaries | 26,455.60 | 0.00 | 0.00 | 0.00 | 24,953.32 | 713,632.81 | | 765,041.73 |
| 3000-3999 | Employee Benefits | 13,693.69 | 0.00 | 0.00 | 0.00 | 14,411.11 | 456,092.18 | | 484,196.98 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 467.57 | | 467.57 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 211,528.89 | | 211,528.89 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | Slate 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 | 40,149.29 | 0.00 | 0.00 | 0.00 | 61,551.91 | 1,692,298.52 | 0.00 | 1,793,999.72 |
| 7310 | Transfers of Indirect Costs | 74,995.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 74,995.04 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 74,995.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 74,995.04 |
| | TOTAL BEFORE OBJECT 8980 | 115,144.33 | 0.00 | 0.00 | 0.00 | 61,551.91 | 1,692,298.52 | 0.00 | 1,868,994.76 |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | |
| | TOTAL COSTS | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | 1,868,994.76 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5080) | 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 | 2,421,797.01 | 0.00 | 0.00 | 0.00 | 456,280.10 | 6,198,351.49 | | 9,076,428.60 |
| 2000-2999 | Classified Salaries | 326,422.32 | 0.00 | 0.00 | 0.00 | 320,708.37 | 4,592,204.08 | | 5,239,334.77 |
| 3000-3999 | Employee Benefits | 975,623.11 | 0.00 | 0.00 | 0.00 | 255,325.55 | 4,221,330.05 | | 5,452,278.71 |
| 4000-4999 | Books and Supplies | 65,680.34 | 0.00 | 0.00 | 0.00 | 375.10 | 53,340.45 | | 119,395.89 |
| 5000-5999 | Services and Other Operating Expenditures | 386,773.90 | 0.00 | 0.00 | 37,627.94 | 79,189.85 | 12,899,353.74 | | 13,402,941.43 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 4,176,296.68 | 0.00 | 0.00 | 37,627.94 | 1,111,874.97 | 27,964,579.81 | 0.00 | 33,290,379.40 |
| 7310 | Transfers of Indirect Costs | 5,652.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 5,652.23 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations | 1,893,988.08 | | | | | | | 1,893,988.08 |
| | Total Indirect Costs and PCR Allocations | 1,899,640.31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,899,640.31 |
| | TOTAL BEFORE OBJECT 8980 | 6,075,936.99 | 0.00 | 0.00 | 37,627.94 | 1,111,874.97 | 27,964,579.81 | 0.00 | 35,190,019.71 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | 35,190,019.71 |
| LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 153,901.48 | 0.00 | 0.00 | 0.00 | 30,590.04 | 412,945.40 | | 597,436.92 |
| 2000-2999 | Classified Salaries | 22,477.44 | 0.00 | 0.00 | 0.00 | 19,472.05 | 324,508.23 | | 366,457.72 |
| 3000-3999 | Employee Benefits | 38,997.92 | 0.00 | 0.00 | 0.00 | 11,770.80 | 179,312.93 | | 230,081.65 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 119,292.51 | 0.00 | 0.00 | 0.00 | 0.00 | 110,525.00 | | 229,817.51 |
| 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 | 334,669.35 | 0.00 | 0.00 | 0.00 | 61,832.89 | 1,027,291.56 | 0.00 | 1,423,793.80 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 334,669.35 | 0.00 | 0.00 | 0.00 | 61,832.89 | 1,027,291.56 | 0.00 | 1,423,793.80 |
| 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) | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | 24,365,207.41 |
| | | | | | | | | | 25,789,001.21 |

* 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 | 34,799,391.58 | 25,488,931.97 |
| 2. Enter audit adjustments of 2019-20 special education expenditures from SACS2021ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) | 0.00 | 0.00 |
| 3. Enter restatements of 2020-21 special education beginning fund balances from SACS2021ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795) | 0.00 | 0.00 |
| 4. Enter any other adjustments, not included in Line 1 (explain below) | 0.00 | 0.00 |
| 5. 2019-20 Expenditures, Adjusted for 2020-21 MOE Calculation (Sum lines 1 through 4) | 34,799,391.58 | 25,488,931.97 |
| C. Unduplicated Pupil Count | | |
| 1. Enter the unduplicated pupil count reported in 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet | 1,140.00 | |
| 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) | 1,140.00 | |

SELPA: North Region (CR)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: North Region (CR)

SECTION 2

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

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

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

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

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

| | | |
|---|-------------|-----|
| If (b) is less than (a). | | |
| Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). | | |
| | <u></u> | (e) |
| Available to set aside for EIS (line (b) minus line (e), zero if negative) | <u>0.00</u> | (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: North Region (CR)

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 | 37,059,014.47 | | |
| b. Less: Expenditures paid from federal sources | 1,868,994.76 | | |
| c. Expenditures paid from state and local sources | 35,190,019.71 | 34,799,391.58 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 34,799,391.58 | |
| Less: Exempt reduction(s) for SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 35,190,019.71 | 34,799,391.58 | 390,628.13 |

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 FD 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 | 37,059,014.47 | | |
| b. Less: Expenditures paid from federal sources | 1,868,994.76 | | |
| c. Expenditures paid from state and local sources | 35,190,019.71 | 34,799,391.58 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 34,799,391.58 | |
| 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 | 35,190,019.71 | 34,799,391.58 | |
| d. Special education unduplicated pupil count | 1,115 | 1,140 | |
| e. Per capita state and local expenditures (A2c/A2d) | 31,560.56 | 30,525.78 | 1,034.78 |

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: North Region (CR)

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 | 25,789,001.21 | 25,488,931.97 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 25,488,931.97 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 25,789,001.21 | 25,488,931.97 | 300,069.24 |

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 | 25,789,001.21 | 25,488,931.97 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE | | 25,488,931.97 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 25,789,001.21 | 25,488,931.97 | |
| b. Special education unduplicated pupil count | 1,115 | 1,140 | |
| c. Per capita local expenditures (B2a/B2b) | 23,129.15 | 22,358.71 | 770.44 |

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.

Elizabeth Karam
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Email Address

| 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. Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|--|---|--|-----------------------------------|---|--|---|--|--------------|---------------|
| UNDULICATED PUPIL COUNT | | | | | | | | | |
| TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | 1,115 |
| 1000-1999 | Certificated Salaries | 2,611,206.00 | 0.00 | 0.00 | 0.00 | 553,118.00 | 7,188,288.00 | | 10,352,612.00 |
| 2000-2999 | Classified Salaries | 356,400.00 | 0.00 | 0.00 | 0.00 | 331,333.00 | 5,692,064.00 | | 6,379,797.00 |
| 3000-3999 | Employee Benefits | 1,166,596.00 | 0.00 | 0.00 | 0.00 | 308,832.00 | 5,838,306.00 | | 7,313,734.00 |
| 4000-4999 | Books and Supplies | 416,269.00 | 0.00 | 0.00 | 0.00 | 17,678.00 | 103,397.00 | | 537,344.00 |
| 5000-5999 | Services and Other Operating Expenditures | 591,481.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,989,937.00 | | 11,581,418.00 |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | | 500.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 5,141,952.00 | 0.00 | 0.00 | 0.00 | 1,210,961.00 | 29,812,492.00 | 0.00 | 36,165,405.00 |
| 7310 | Transfers of Indirect Costs | 105,856.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 105,856.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 105,856.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 105,856.00 |
| | TOTAL COSTS | 5,247,808.00 | 0.00 | 0.00 | 0.00 | 1,210,961.00 | 29,812,492.00 | 0.00 | 36,271,261.00 |
| STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 2,611,206.00 | 0.00 | 0.00 | 0.00 | 541,667.00 | 6,930,405.00 | | 10,083,278.00 |
| 2000-2999 | Classified Salaries | 329,445.00 | 0.00 | 0.00 | 0.00 | 307,033.00 | 4,970,224.00 | | 5,606,702.00 |
| 3000-3999 | Employee Benefits | 1,151,386.00 | 0.00 | 0.00 | 0.00 | 296,548.00 | 5,313,222.00 | | 6,761,156.00 |
| 4000-4999 | Books and Supplies | 134,069.00 | 0.00 | 0.00 | 0.00 | 0.00 | 98,716.00 | | 232,785.00 |
| 5000-5999 | Services and Other Operating Expenditures | 591,481.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,878,300.00 | | 11,469,781.00 |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | | 500.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 4,817,587.00 | 0.00 | 0.00 | 0.00 | 1,145,248.00 | 28,191,367.00 | 0.00 | 34,154,202.00 |
| 7310 | Transfers of Indirect Costs | 6,488.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 6,488.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 6,488.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,488.00 |
| | TOTAL BEFORE OBJECT 8980 | 4,824,075.00 | 0.00 | 0.00 | 0.00 | 1,145,248.00 | 28,191,367.00 | 0.00 | 34,160,690.00 |
| 8980 | 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 | | | | | | | | 34,160,690.00 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|---|--|--|-----------------------------------|---|--|---|--|--------------|---------------|
| LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 219,063.00 | 0.00 | 0.00 | 0.00 | 31,006.00 | 405,783.00 | | 655,852.00 |
| 2000-2999 | Classified Salaries | 19,984.00 | 0.00 | 0.00 | 0.00 | 16,118.00 | 310,481.00 | | 346,583.00 |
| 3000-3999 | Employee Benefits | 64,913.00 | 0.00 | 0.00 | 0.00 | 12,463.00 | 195,783.00 | | 273,159.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 302,166.00 | 0.00 | 0.00 | 0.00 | 0.00 | 573,546.00 | | 875,712.00 |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 606,126.00 | 0.00 | 0.00 | 0.00 | 59,587.00 | 1,485,593.00 | 0.00 | 2,151,306.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 606,126.00 | 0.00 | 0.00 | 0.00 | 59,587.00 | 1,485,593.00 | 0.00 | 2,151,306.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section) | | | | | | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999) | | | | | | | | |
| | TOTAL COSTS | | | | | | | | 24,400,986.00 |
| | | | | | | | | | 26,552,292.00 |

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

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5050) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|-------------|---|--|-----------------------------------|---|--|---|--|--------------|---------------|
| | UNDULICATED PUPIL COUNT | | | | | | | | 1,115 |
| | TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | |
| 1000-1999 | Certificated Salaries | 2,421,797.01 | 0.00 | 0.00 | 0.00 | 478,467.58 | 6,508,928.56 | | 9,409,193.15 |
| 2000-2999 | Classified Salaries | 352,877.92 | 0.00 | 0.00 | 0.00 | 345,661.69 | 5,305,836.89 | | 6,004,376.50 |
| 3000-3999 | Employee Benefits | 989,316.80 | 0.00 | 0.00 | 0.00 | 269,736.66 | 4,677,422.23 | | 5,936,475.69 |
| 4000-4999 | Books and Supplies | 65,680.34 | 0.00 | 0.00 | 0.00 | 375.10 | 53,808.02 | | 119,863.46 |
| 5000-5999 | Services and Other Operating Expenditures | 386,773.90 | 0.00 | 0.00 | 37,627.94 | 79,185.85 | 13,110,882.63 | | 13,614,470.32 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 4,216,445.97 | 0.00 | 0.00 | 37,627.94 | 1,173,426.88 | 29,656,878.33 | 0.00 | 35,084,379.12 |
| 7310 | Transfers of Indirect Costs | 80,647.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 80,647.27 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations (non-add) | 1,893,988.08 | | | | | | | 1,893,988.08 |
| | Total Indirect Costs | 80,647.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 80,647.27 |
| | TOTAL COSTS | 4,297,093.24 | 0.00 | 0.00 | 37,627.94 | 1,173,426.88 | 29,656,878.33 | 0.00 | 35,165,026.39 |
| | FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385) | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 22,187.48 | 310,577.07 | | 332,764.55 |
| 2000-2999 | Classified Salaries | 26,455.60 | 0.00 | 0.00 | 0.00 | 24,953.32 | 713,632.81 | | 765,041.73 |
| 3000-3999 | Employee Benefits | 13,693.69 | 0.00 | 0.00 | 0.00 | 14,411.11 | 456,092.18 | | 484,196.98 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 467.57 | | 467.57 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 211,528.89 | | 211,528.89 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 40,149.29 | 0.00 | 0.00 | 0.00 | 61,551.91 | 1,692,298.52 | 0.00 | 1,793,999.72 |
| 7310 | Transfers of Indirect Costs | 74,995.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 74,995.04 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 74,995.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 74,995.04 |
| | TOTAL BEFORE OBJECT 8980 | 115,144.33 | 0.00 | 0.00 | 0.00 | 61,551.91 | 1,692,298.52 | 0.00 | 1,868,994.76 |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | |
| | TOTAL COSTS | | | | | | | | 0.00 |
| | | | | | | | | | 1,868,994.76 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5050) | 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 | 2,421,797.01 | 0.00 | 0.00 | 0.00 | 456,280.10 | 6,198,351.49 | | 9,076,428.60 |
| 2000-2999 | Classified Salaries | 326,422.32 | 0.00 | 0.00 | 0.00 | 320,708.37 | 4,592,204.08 | | 5,239,334.77 |
| 3000-3999 | Employee Benefits | 975,623.11 | 0.00 | 0.00 | 0.00 | 255,325.55 | 4,221,330.05 | | 5,452,278.71 |
| 4000-4999 | Books and Supplies | 65,680.34 | 0.00 | 0.00 | 0.00 | 375.10 | 53,340.45 | | 119,395.89 |
| 5000-5999 | Services and Other Operating Expenditures | 386,773.90 | 0.00 | 0.00 | 37,627.94 | 79,185.85 | 12,899,353.74 | | 13,402,941.43 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 4,176,296.68 | 0.00 | 0.00 | 37,627.94 | 1,111,874.97 | 27,964,579.81 | 0.00 | 33,290,379.40 |
| 7310 | Transfers of Indirect Costs | 5,652.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 5,652.23 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations (non-add) | | | | | | | | |
| | Total Indirect Costs | 5,652.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,652.23 |
| | TOTAL BEFORE OBJECT 8980 | 4,181,948.91 | 0.00 | 0.00 | 37,627.94 | 1,111,874.97 | 27,964,579.81 | 0.00 | 33,296,031.63 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | 33,296,031.63 |
| LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 153,901.48 | 0.00 | 0.00 | 0.00 | 30,590.04 | 412,945.40 | | 597,436.92 |
| 2000-2999 | Classified Salaries | 22,477.44 | 0.00 | 0.00 | 0.00 | 19,472.05 | 324,508.23 | | 366,457.72 |
| 3000-3999 | Employee Benefits | 38,997.92 | 0.00 | 0.00 | 0.00 | 11,770.80 | 179,312.93 | | 230,081.65 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 119,292.51 | 0.00 | 0.00 | 0.00 | 0.00 | 110,525.00 | | 229,817.51 |
| 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 | 334,669.35 | 0.00 | 0.00 | 0.00 | 61,832.89 | 1,027,291.56 | 0.00 | 1,423,793.80 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 334,669.35 | 0.00 | 0.00 | 0.00 | 61,832.89 | 1,027,291.56 | 0.00 | 1,423,793.80 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State goals: resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) | | | | | | | | |
| | TOTAL COSTS | | | | | | | | 24,365,207.41 |
| | | | | | | | | | 25,789,001.21 |

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

SELPA: North Region (CR)

SECTION 2

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

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

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

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

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

(c)

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

0.00 (d)

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

If (b) is less than (a).
Enter portion used to reduce MOE requirement
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

(e)

Available to set aside for EIS
(line (b) minus line (e), zero if negative)

0.00 (f)

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

| |
|--|
| |
| |
| |
| |
| |
| |
| |

SELPA: North Region (CR)**SECTION 3**

| | Column A | Column B | Column C |
|--|--|--|-----------------------|
| | Budgeted Amounts (LB-B Worksheet) FY 2021-22 | Actual Expenditures Comparison Year FY 2020-21 | Difference (A - B) |
| 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 | 36,271,261.00 | | |
| b. Less: Expenditures paid from federal sources | 2,110,571.00 | | |
| c. Expenditures paid from state and local sources | 34,160,690.00 | 33,296,031.63 | |
| Add/Less: Adjustments and/or PCRA required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 33,296,031.63 | |
| 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 | 34,160,690.00 | 33,296,031.63 | 864,658.37 |

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

| | Budgeted Amounts FY 2021-22 | Comparison Year FY 2020-21 | Difference |
|---|--------------------------------|-------------------------------|------------|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures. | | | |
| a. Total special education expenditures | 36,271,261.00 | | |
| b. Less: Expenditures paid from federal sources | 2,110,571.00 | | |
| c. Expenditures paid from state and local sources | 34,160,690.00 | 33,296,031.63 | |
| Add/Less: Adjustments and/or PCRA required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 33,296,031.63 | |
| 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 | 34,160,690.00 | 33,296,031.63 | |
| d. Special education unduplicated pupil count | 1115 | 1115 | |
| e. Per capita state and local expenditures (A2c/A2d) | 30,637.39 | 29,861.91 | 775.48 |

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

SELPA: North Region (CR)**B. LOCAL EXPENDITURES ONLY METHOD**

| | Budget FY 2021-22 | Comparison Year FY 2020-21 | Difference |
|---|----------------------|-------------------------------|------------|
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only. | | | |
| a. Expenditures paid from local sources | 26,552,292.00 | 25,789,001.21 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 25,789,001.21 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 26,552,292.00 | 25,789,001.21 | 763,290.79 |

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

| | Budget FY 2021-22 | Comparison Year FY 2020-21 | Difference |
|--|----------------------|-------------------------------|------------|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures | | | |
| a. Expenditures paid from local sources | 26,552,292.00 | 25,789,001.21 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 25,789,001.21 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 26,552,292.00 | 25,789,001.21 | |
| b. Special education unduplicated pupil count | 1,115 | 1,115 | |
| c. Per capita local expenditures (B2a/B2b) | 23,813.71 | 23,129.15 | 684.56 |

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

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Title

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (37,591.21) | 0.00 | (490,810.35) | | | | |
| Other Sources/Uses Detail | | | | | 2,282,011.48 | 2,516,300.57 | | |
| Fund Reconciliation | | | | | | | 14,997,625.30 | 12,371,781.92 |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 6,000.00 | 0.00 | 145,192.90 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 131,245.34 | 189,895.32 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 56,887.66 | 0.00 | 220,001.99 | 0.00 | 220,921.58 | 220,921.58 | | |
| Other Sources/Uses Detail | | | | | | | 124,510.46 | 234,184.59 |
| Fund Reconciliation | | | | | | | | |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (27,806.45) | 125,615.46 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 1,305,376.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 589,285.07 | 188,038.59 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 1,007,560.59 | 2,282,011.48 | | |
| Fund Reconciliation | | | | | | | 2,207,560.59 | 3,482,011.48 |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 12,043.75 | 184.47 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |

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

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--|-----------------------|--|-----------------------|--|---|---------------------------------|-------------------------------|
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 2,500.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 203,363.98 | 0.00 | | |
| Fund Reconciliation | | | | | | | 452,400.56 | 0.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | 0.00 | | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 2,048,574.70 |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 65,387.66 | (65,387.66) | 490,810.35 | (490,810.35) | 5,019,233.63 | 5,019,233.63 | 18,514,671.07 | 18,514,671.07 |

GANN

LIMIT

| | 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) | 88,344,912.66 | | 88,344,912.66 | | | 104,590,383.11 |
| 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column) | 9,425.66 | | 9,425.66 | | | 9,425.66 |
| 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) | 9,425.66 | | 9,425.66 | 9,425.66 | | 9,425.66 |
| 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) | | | 9,425.66 | | | 9,425.66 |
| C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62) | 2020-21 Actual | | | 2021-22 Budget | | |
| 1. Homeowners' Exemption (Object 8021) | 214,600.42 | | 214,600.42 | 212,781.00 | | 212,781.00 |
| 2. Timber Yield Tax (Object 8022) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 3. Other Subventions/In-Lieu Taxes (Object 8029) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 4. Secured Roll Taxes (Object 8041) | 38,484,106.04 | | 38,484,106.04 | 38,053,323.00 | | 38,053,323.00 |
| 5. Unsecured Roll Taxes (Object 8042) | 1,888,525.51 | | 1,888,525.51 | 2,491,280.00 | | 2,491,280.00 |
| 6. Prior Years' Taxes (Object 8043) | (106,506.62) | | (106,506.62) | (161,744.00) | | (161,744.00) |
| 7. Supplemental Taxes (Object 8044) | 867,133.75 | | 867,133.75 | 883,040.00 | | 883,040.00 |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) | 10,172,616.66 | | 10,172,616.66 | 10,155,463.00 | | 10,155,463.00 |
| 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) | 645,685.23 | | 645,685.23 | 460,146.00 | | 460,146.00 |
| 12. Parcel Taxes (Object 8621) | 51,113,570.65 | | 51,113,570.65 | 50,956,902.00 | | 50,956,902.00 |
| 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) | 103,279,731.64 | 0.00 | 103,279,731.64 | 103,051,191.00 | 0.00 | 103,051,191.00 |
| 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) | 103,279,731.64 | 0.00 | 103,279,731.64 | 103,051,191.00 | 0.00 | 103,051,191.00 |

| | 2020-21 Calculations | | | 2021-22 Calculations | | |
|--|-------------------------|--------------|-------------------------|-------------------------|--------------|-------------------------|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| EXCLUDED APPROPRIATIONS | | | | | | |
| 19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts) | | | 0.00 | | | 0.00 |
| OTHER EXCLUSIONS | | | | | | |
| 20. Americans with Disabilities Act | | | | | | |
| 21. Unreimbursed Court Mandated Desegregation Costs | | | | | | |
| 22. Other Unfunded Court-ordered or Federal Mandates | | | | | | |
| 23. TOTAL EXCLUSIONS (Lines C19 through C22) | | | 0.00 | | | 0.00 |
| STATE AID RECEIVED (Funds 01, 09, and 62) | | | | | | |
| 24. LCFF - CY (objects 8011 and 8012) | 40,848,120.00 | | 40,848,120.00 | 44,846,618.00 | | 44,846,618.00 |
| 25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 26. TOTAL STATE AID RECEIVED (Lines C24 plus C25) | 40,848,120.00 | 0.00 | 40,848,120.00 | 44,846,618.00 | 0.00 | 44,846,618.00 |
| DATA FOR INTEREST CALCULATION | | | | | | |
| 27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799) | 183,498,770.45 | | 183,498,770.45 | 186,520,662.00 | | 186,520,662.00 |
| 28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662) | 315,050.87 | | 315,050.87 | 347,000.00 | | 347,000.00 |
| D. APPROPRIATIONS LIMIT CALCULATIONS | 2020-21 Actual | | | 2021-22 Budget | | |
| PRELIMINARY APPROPRIATIONS LIMIT | | | | | | |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6) | | | 88,344,912.66 | | | 104,590,383.11 |
| 2. Inflation Adjustment | | | 1.0373 | | | 1.0573 |
| 3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places) | | | 1.0000 | | | 1.0000 |
| 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) | | | 91,640,177.90 | | | 110,583,412.06 |
| APPROPRIATIONS SUBJECT TO THE LIMIT | | | | | | |
| 5. Local Revenues Excluding Interest (Line C18) | | | 103,279,731.64 | | | 103,051,191.00 |
| 6. Preliminary State Aid Calculation | | | | | | |
| a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero) | | | 1,131,079.20 | | | 1,131,079.20 |
| b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero) | | | 0.00 | | | 7,532,221.06 |
| c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) | | | 1,131,079.20 | | | 7,532,221.06 |
| 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]) | | | 179,572.27 | | | 206,111.02 |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a) | | | 103,459,303.91 | | | 103,257,302.02 |
| 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) | | | 1,131,079.20 | | | 7,326,110.04 |
| 9. Total Appropriations Subject to the Limit | | | | | | |
| a. Local Revenues (Line D7b) | | | 103,459,303.91 | | | |
| b. State Subventions (Line D8) | | | 1,131,079.20 | | | |
| c. Less: Excluded Appropriations (Line C23) | | | 0.00 | | | |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c) | | | 104,590,383.11 | | | |

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

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Contact Phone Number