



SAN DIEGO UNIFIED SCHOOL DISTRICT



UNAUDITED ACTUALS FINANCIAL REPORT FISCAL YEAR 2020-21

BOARD OF EDUCATION PRESENTATION
SEPTEMBER 14, 2021



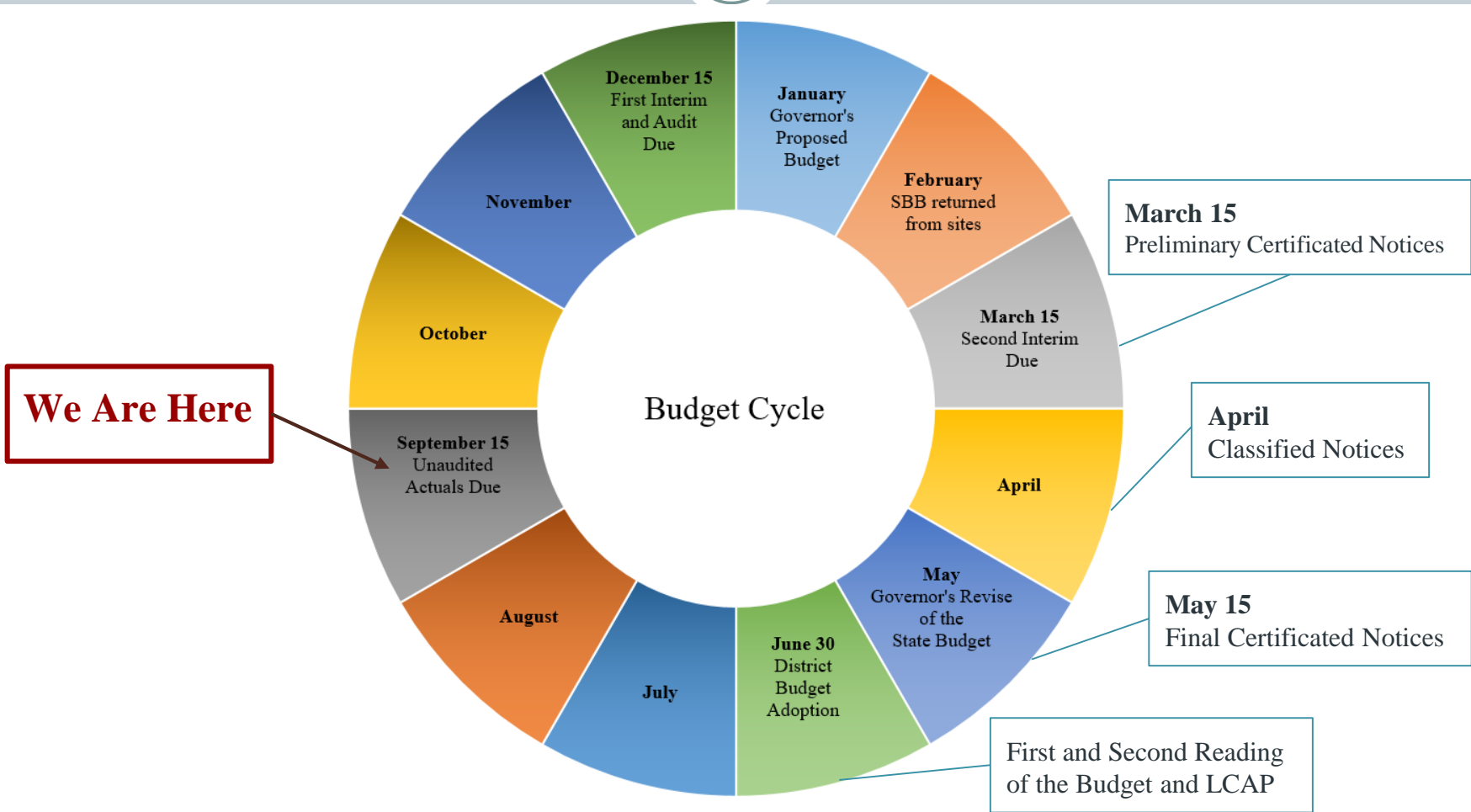
OVERVIEW



- **Purpose:** Brief the Board on the Unaudited Actuals for Fiscal Year 2020-21
- **Recommendation:** The Board Approve the 2020-21 Unaudited Actuals and Submit to the San Diego County Office of Education by September 15 as Required by the CA Education Code



Budget Development Timeline





Unaudited Actuals Overview



- Ending Balance came in higher than reflected at Estimated Actuals primarily due to:
 - Increases in revenue from Local Control Funding Formula (LCFF), Lottery, and Interest Income
 - Reduced expenditures from utilities and nonpublic tuition



General Fund-Unrestricted Explanation of Reserves



Description	2020-21 Reserves
Required Reserves – Estimated Actuals	\$96.0M
Required Reserves – Unaudited Actuals	\$105.0M
Difference between Estimated Actuals and Unaudited Actuals	
Due to increased revenue (LCFF, Lottery, Interest Income)	\$4.7M
Due to reduced expenditures (Utilities , non-public tuition)	\$4.3M
Required Reserves – Unaudited Actuals	
Reserve for Deficit	\$68.0M
School Site Carryover	\$3.1M
Miscellaneous Reserves (Stores, Prepaid Expenses, Revolving Cash, Economic Uncertainties)	\$33.9M
Total	\$105.0M



Next Steps



- The District's External Auditors Will Independently Review and Audit These Financial Data to Validate:
 - Accuracy
 - Compliance with:
 - Generally Accepted Accounting Principles (GAAP)
 - Governmental Accounting Standards Board (GASB)
 - CA School Accounting Manual (CSAM)
 - Funding Requirements and Regulations
- As Required by the CA Education Code, the Audited Financial Report and External Auditor's Report Will Be Presented to the Board in December 2021



Recommended Action



Staff Recommends that the Board Approve the
2020-21 Unaudited Actuals and Submit to the
San Diego County Office of Education as
Required by Law



Questions?

San Diego Unified School District
 Unaudited Actuals
 For the Fiscal Year 2020-21

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 Unaudited Actuals
 For the Fiscal Year 2020-21

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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)	61.35%
	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.	\$3,027,039.26
	Adjusted Appropriations Limit	\$919,493,914.08
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$919,493,914.08
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	4.67%

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: 9.14.21

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:

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SAN DIEGO UNIFIED SCHOOL DISTRICT
 Financial Services Division
 Budget Development Department

September 10, 2021

Ending Fund Balances
 2020/21 Unaudited Actuals

Fund	Fund Description	Beginning Balance	Revenue	Expenses	Transfers In/ (Transfers Out)	Ending Balance
01	General Fund	\$ 129,129,518	\$ 1,503,707,198	\$ (1,485,504,435)	\$ 5,632,864	\$ 152,965,144
08	Student Activity Special Revenue Fund	6,740,959	2,874,660	(3,166,589)	-	6,449,030
11	Adult Education	809,554	1,558,934	(1,700,484)	-	668,004
12	Child Development	4,100	11,940,338	(10,290,960)	-	1,653,478
13	Cafeteria Spec Revenue	8,546,169	80,437,819	(67,408,875)	-	21,575,112
15	Pupil Transport Equip	240,052	2,139	(232,536)	-	9,656
20	Sp Resrv - Retiree Benfs	3,224,903	33,801	-	298,208	3,556,912
21	Building Fund	510,684,755	985,392,037	(492,518,007)	(6,704,413)	996,854,371
25	Capital Facilities Fund	72,599,067	56,125,744	(31,928,284)	(17,300,000)	79,496,527
35	County School Facilities	57,209,879	2,482,788	(8,614,641)	4,653,017	55,731,042
40	Resrv - Capital Projects	10,415,469	3,557,812	(1,510,590)	(1,301,072)	11,161,619
51	Bond Int & Redemptn	450,521,906	531,534,262	(451,930,703)	(25,496,006)	504,629,459
67	Self Insurance Fund	59,074,107	36,299,039	(42,268,612)	12,670,000	65,774,533
Total		\$ 1,309,200,436	\$ 3,215,946,572	\$ (2,597,074,718)	\$ (27,547,403)	\$ 1,900,524,887

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	1,047,271,650.50	3,726,758.00	1,050,998,408.50	1,065,433,408.00	5,000,000.00	1,070,433,408.00	1.8%
2) Federal Revenue		8100-8299	11,361,081.00	171,066,146.14	182,427,227.14	10,000,000.00	170,691,383.00	180,691,383.00	-1.0%
3) Other State Revenue		8300-8599	21,200,395.13	210,594,378.98	231,794,774.11	19,228,134.00	259,300,962.00	278,529,096.00	20.2%
4) Other Local Revenue		8600-8799	25,319,514.22	13,167,273.53	38,486,787.75	22,194,502.00	8,114,888.00	30,309,390.00	-21.2%
5) TOTAL, REVENUES			1,105,152,640.85	398,554,556.65	1,503,707,197.50	1,116,856,044.00	443,107,233.00	1,559,963,277.00	3.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	441,925,348.74	178,495,474.86	620,420,823.60	461,869,529.00	201,519,346.00	663,388,875.00	6.9%
2) Classified Salaries		2000-2999	102,331,554.49	122,681,527.15	225,013,081.64	114,327,549.00	133,064,363.00	247,391,912.00	9.9%
3) Employee Benefits		3000-3999	258,815,750.06	211,310,839.00	470,126,589.06	285,937,036.00	254,013,571.00	539,950,607.00	14.9%
4) Books and Supplies		4000-4999	11,600,203.79	43,037,500.79	54,637,704.58	13,017,452.00	55,856,711.00	68,874,163.00	26.1%
5) Services and Other Operating Expenditures		5000-5999	45,563,445.77	63,268,608.60	108,832,054.37	36,697,119.00	83,650,103.00	120,347,222.00	10.6%
6) Capital Outlay		6000-6999	240,980.47	4,947,628.76	5,188,609.23	106,630.00	8,932,862.00	9,039,492.00	74.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,670,604.00	161,553.60	2,832,157.60	2,687,897.00	1,335,748.00	4,023,645.00	42.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,764,230.88)	3,217,645.86	(1,546,585.02)	(9,672,813.00)	7,925,462.00	(1,747,351.00)	13.0%
9) TOTAL, EXPENDITURES			858,383,656.44	627,120,778.62	1,485,504,435.06	904,970,399.00	746,298,166.00	1,651,268,565.00	11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			246,768,984.41	(228,566,221.97)	18,202,762.44	211,885,645.00	(303,190,933.00)	(91,305,288.00)	-601.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	18,965,167.47	0.00	18,965,167.47	34,734,680.00	0.00	34,734,680.00	83.1%
b) Transfers Out		7600-7629	13,332,303.00	0.00	13,332,303.00	7,334,058.00	0.00	7,334,058.00	-45.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(253,173,717.69)	253,173,717.69	0.00	(297,489,682.00)	297,489,682.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(247,540,853.22)	253,173,717.69	5,632,864.47	(270,089,060.00)	297,489,682.00	27,400,622.00	386.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(771,868.81)	24,607,495.72	23,835,626.91	(58,203,415.00)	(5,701,251.00)	(63,904,666.00)	-368.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	105,818,506.77	23,314,010.36	129,132,517.13	105,009,332.55	47,955,811.89	152,965,144.44	18.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			105,818,506.77	23,314,010.36	129,132,517.13	105,009,332.55	47,955,811.89	152,965,144.44	18.5%
d) Other Restatements		9795	(37,305.41)	34,305.81	(2,999.60)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			105,781,201.36	23,348,316.17	129,129,517.53	105,009,332.55	47,955,811.89	152,965,144.44	18.5%
2) Ending Balance, June 30 (E + F1e)			105,009,332.55	47,955,811.89	152,965,144.44	46,805,917.55	42,254,560.89	89,060,478.44	-41.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	54,000.00	0.00	54,000.00	57,800.00	0.00	57,800.00	7.0%
Stores		9712	3,619,439.31	0.00	3,619,439.31	1,674,228.00	0.00	1,674,228.00	-53.7%
Prepaid Items		9713	183,090.52	0.00	183,090.52	850,000.00	0.00	850,000.00	364.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	47,955,812.81	47,955,812.81	0.00	42,254,561.81	42,254,561.81	-11.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	71,175,802.70	0.00	71,175,802.70	2,000,000.00	0.00	2,000,000.00	-97.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	29,977,000.00	0.00	29,977,000.00	33,173,000.00	0.00	33,173,000.00	10.7%
Unassigned/Unappropriated Amount		9790	0.02	(0.92)	(0.90)	9,050,889.55	(0.92)	9,050,888.63	#####

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	204,929,326.93	25,432,917.94	230,362,244.87				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	54,000.00	0.00	54,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	5,308,216.09	2,923,554.04	8,231,770.13				
4) Due from Grantor Government		9290	83,286,535.66	66,679,230.51	149,965,766.17				
5) Due from Other Funds		9310	293,733.90	23,491,930.67	23,785,664.57				
6) Stores		9320	3,619,439.31	0.00	3,619,439.31				
7) Prepaid Expenditures		9330	183,090.52	0.00	183,090.52				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			297,674,342.41	118,527,633.16	416,201,975.57				
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	73,799,500.69	11,212,548.53	85,012,049.22				
2) Due to Grantor Governments		9590	42,518,033.05	643,057.21	43,161,090.26				
3) Due to Other Funds		9610	76,347,476.14	11,527,668.49	87,875,144.63				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	47,188,547.00	47,188,547.00				
6) TOTAL, LIABILITIES			192,665,009.88	70,571,821.23	263,236,831.11				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			105,009,332.53	47,955,811.93	152,965,144.46				

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	242,576,564.00	0.00	242,576,564.00	283,318,365.00	0.00	283,318,365.00	16.8%
Education Protection Account State Aid - Current Year		8012	19,593,478.00	0.00	19,593,478.00	19,402,532.00	0.00	19,402,532.00	-1.0%
State Aid - Prior Years		8019	14,889,503.00	0.00	14,889,503.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	4,711,107.40	0.00	4,711,107.40	4,852,422.00	0.00	4,852,422.00	3.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	791,286,414.83	0.00	791,286,414.83	814,419,655.00	0.00	814,419,655.00	2.9%
Unsecured Roll Taxes		8042	25,639,480.33	0.00	25,639,480.33	26,139,250.00	0.00	26,139,250.00	1.9%
Prior Years' Taxes		8043	54,095.28	0.00	54,095.28	351,235.00	0.00	351,235.00	549.3%
Supplemental Taxes		8044	12,867,700.19	0.00	12,867,700.19	12,405,010.00	0.00	12,405,010.00	-3.6%
Education Revenue Augmentation Fund (ERAF)		8045	(1,428,851.00)	0.00	(1,428,851.00)	(3,295,156.00)	0.00	(3,295,156.00)	130.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	78,717,784.47	0.00	78,717,784.47	56,042,697.00	0.00	56,042,697.00	-28.8%
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			1,188,907,276.50	0.00	1,188,907,276.50	1,213,636,010.00	0.00	1,213,636,010.00	2.1%
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	(141,635,626.00)	0.00	(141,635,626.00)	(148,202,602.00)	0.00	(148,202,602.00)	4.6%
Property Taxes Transfers		8097	0.00	3,726,758.00	3,726,758.00	0.00	5,000,000.00	5,000,000.00	34.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,047,271,650.50	3,726,758.00	1,050,998,408.50	1,065,433,408.00	5,000,000.00	1,070,433,408.00	1.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	11,361,081.00	1,173,847.00	12,534,928.00	10,000,000.00	800,000.00	10,800,000.00	-13.8%
Special Education Entitlement		8181	0.00	21,707,031.00	21,707,031.00	0.00	21,465,000.00	21,465,000.00	-1.1%
Special Education Discretionary Grants		8182	0.00	2,313,395.72	2,313,395.72	0.00	2,190,001.00	2,190,001.00	-5.3%
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	2,176,475.00	2,176,475.00	0.00	0.00	0.00	-100.0%
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		31,935,644.05	31,935,644.05		55,143,639.00	55,143,639.00	72.7%
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		3,340,777.01	3,340,777.01		4,162,708.00	4,162,708.00	24.6%
Title III, Part A, Immigrant Student Program	4201	8290		308,327.02	308,327.02		440,871.00	440,871.00	43.0%

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		1,387,274.04	1,387,274.04		6,522,016.00	6,522,016.00	370.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		7,302,784.91	7,302,784.91		4,736,902.00	4,736,902.00	-35.1%
Career and Technical Education	3500-3599	8290		1,039,152.00	1,039,152.00		1,000,000.00	1,000,000.00	-3.8%
All Other Federal Revenue	All Other	8290	0.00	98,381,438.39	98,381,438.39	0.00	74,230,246.00	74,230,246.00	-24.5%
TOTAL, FEDERAL REVENUE			11,361,081.00	171,066,146.14	182,427,227.14	10,000,000.00	170,691,383.00	180,691,383.00	-1.0%
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		62,870,083.00	62,870,083.00		65,395,561.00	65,395,561.00	4.0%
Prior Years	6500	8319		(13,263.00)	(13,263.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,359,410.00	3,359,410.00	0.00	3,505,912.00	3,505,912.00	4.4%
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	3,971,115.00	0.00	3,971,115.00	4,029,258.00	0.00	4,029,258.00	1.5%
Lottery - Unrestricted and Instructional Materials		8560	16,825,597.73	7,181,696.89	24,007,294.62	15,198,876.00	4,964,966.00	20,163,842.00	-16.0%
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		17,877,099.97	17,877,099.97		18,350,000.00	18,350,000.00	2.6%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		398,218.21	398,218.21		662,922.00	662,922.00	66.5%
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		1,402,480.80	1,402,480.80		2,917,999.00	2,917,999.00	108.1%
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	403,682.40	117,518,653.11	117,922,335.51	0.00	163,503,602.00	163,503,602.00	38.7%
TOTAL, OTHER STATE REVENUE			21,200,395.13	210,594,378.98	231,794,774.11	19,228,134.00	259,300,962.00	278,529,096.00	20.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	168,359.16	168,359.16	0.00	110,000.00	110,000.00	-34.7%
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	312,448.91	0.00	312,448.91	1,500,000.00	0.00	1,500,000.00	380.1%
Interest		8660	13,727,404.94	6,062.28	13,733,467.22	10,850,000.00	0.00	10,850,000.00	-21.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	4,452,881.72	478,138.60	4,931,020.32	4,381,702.00	649,713.00	5,031,415.00	2.0%
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 (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	6,826,778.65	11,987,800.58	18,814,579.23	5,462,800.00	6,705,175.00	12,167,975.00	-35.3%
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		526,912.91	526,912.91		650,000.00	650,000.00	23.4%
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			25,319,514.22	13,167,273.53	38,486,787.75	22,194,502.00	8,114,888.00	30,309,390.00	-21.2%
TOTAL, REVENUES			1,105,152,640.85	398,554,556.65	1,503,707,197.50	1,116,856,044.00	443,107,233.00	1,559,963,277.00	3.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	362,841,285.28	143,500,655.01	506,341,940.29	376,497,874.00	164,462,924.00	540,960,798.00	6.8%
Certificated Pupil Support Salaries		1200	31,021,048.49	16,331,929.49	47,352,977.98	34,838,859.00	17,509,368.00	52,348,227.00	10.5%
Certificated Supervisors' and Administrators' Salaries		1300	40,479,127.13	9,984,439.51	50,463,566.64	41,009,064.00	12,578,834.00	53,587,898.00	6.2%
Other Certificated Salaries		1900	7,583,887.84	8,678,450.85	16,262,338.69	9,523,732.00	6,968,220.00	16,491,952.00	1.4%
TOTAL, CERTIFICATED SALARIES			441,925,348.74	178,495,474.86	620,420,823.60	461,869,529.00	201,519,346.00	663,388,875.00	6.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,116,028.63	46,759,708.15	47,875,736.78	1,359,809.00	50,297,737.00	51,657,546.00	7.9%
Classified Support Salaries		2200	35,070,646.85	57,390,313.74	92,460,960.59	42,829,645.00	65,061,489.00	107,891,134.00	16.7%
Classified Supervisors' and Administrators' Salaries		2300	16,545,951.36	6,891,020.43	23,436,971.79	16,461,561.00	6,774,555.00	23,236,116.00	-0.9%
Clerical, Technical and Office Salaries		2400	47,552,710.50	7,757,871.68	55,310,582.18	50,470,153.00	8,277,428.00	58,747,581.00	6.2%
Other Classified Salaries		2900	2,046,217.15	3,882,613.15	5,928,830.30	3,206,381.00	2,653,154.00	5,859,535.00	-1.2%
TOTAL, CLASSIFIED SALARIES			102,331,554.49	122,681,527.15	225,013,081.64	114,327,549.00	133,064,363.00	247,391,912.00	9.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	70,301,712.89	88,585,518.40	158,887,231.29	78,056,529.00	95,947,042.00	174,003,571.00	9.5%
PERS		3201-3202	21,944,187.04	24,410,668.90	46,354,855.94	27,300,844.00	30,636,003.00	57,936,847.00	25.0%
OASDI/Medicare/Alternative		3301-3302	14,199,960.80	12,072,169.88	26,272,130.68	15,487,829.00	13,126,984.00	28,614,813.00	8.9%
Health and Welfare Benefits		3401-3402	115,305,474.02	77,533,384.24	192,838,858.26	125,038,809.00	95,113,833.00	220,152,642.00	14.2%
Unemployment Insurance		3501-3502	272,612.35	149,809.43	422,421.78	290,536.00	10,167,611.00	10,458,147.00	2375.8%
Workers' Compensation		3601-3602	13,062,351.72	7,142,010.31	20,204,362.03	16,058,877.00	8,000,627.00	24,059,504.00	19.1%
OPEB, Allocated		3701-3702	2,387,384.74	1,022,566.86	3,409,951.60	2,570,696.00	587,310.00	3,158,006.00	-7.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	21,342,066.50	394,710.98	21,736,777.48	21,132,916.00	434,161.00	21,567,077.00	-0.8%
TOTAL, EMPLOYEE BENEFITS			258,815,750.06	211,310,839.00	470,126,589.06	285,937,036.00	254,013,571.00	539,950,607.00	14.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	477,866.53	7,404,924.08	7,882,790.61	18,777.00	6,347,834.00	6,366,611.00	-19.2%
Books and Other Reference Materials		4200	71,192.78	161,691.61	232,884.39	43,049.00	47,200.00	90,249.00	-61.2%
Materials and Supplies		4300	10,445,335.84	27,470,462.72	37,915,798.56	12,358,829.00	46,495,635.00	58,854,464.00	55.2%
Noncapitalized Equipment		4400	605,808.64	6,281,914.17	6,887,722.81	596,797.00	2,966,042.00	3,562,839.00	-48.3%
Food		4700	0.00	1,718,508.21	1,718,508.21	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			11,600,203.79	43,037,500.79	54,637,704.58	13,017,452.00	55,856,711.00	68,874,163.00	26.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,852,604.67	62,231,454.95	64,084,059.62	3,378,025.00	59,143,700.00	62,521,725.00	-2.4%
Travel and Conferences		5200	113,086.62	372,169.09	485,255.71	532,582.00	946,131.00	1,478,713.00	204.7%
Dues and Memberships		5300	376,324.26	78,042.62	454,366.88	331,944.00	60,600.00	392,544.00	-13.6%
Insurance		5400 - 5450	15,248.00	250.00	15,498.00	6,782.00	0.00	6,782.00	-56.2%
Operations and Housekeeping Services		5500	20,755,300.75	0.00	20,755,300.75	25,873,670.00	0.00	25,873,670.00	24.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,549,467.22	325,095.01	1,874,562.23	2,693,683.00	281,860.00	2,975,543.00	58.7%
Transfers of Direct Costs		5710	(7,828,441.37)	7,828,441.37	0.00	(27,098,374.00)	27,098,374.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(276,967.84)	(21,779,242.85)	(22,056,210.69)	(656,527.00)	(30,888,910.00)	(31,545,437.00)	43.0%
Professional/Consulting Services and Operating Expenditures		5800	23,802,299.85	12,569,676.00	36,371,975.85	25,926,654.00	25,490,542.00	51,417,196.00	41.4%
Communications		5900	5,204,523.61	1,642,722.41	6,847,246.02	5,708,680.00	1,517,806.00	7,226,486.00	5.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,563,445.77	63,268,608.60	108,832,054.37	36,697,119.00	83,650,103.00	120,347,222.00	10.6%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	10,474.32	10,474.32	0.00	0.00	0.00	-100.0%
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	4,503,094.87	4,503,094.87	0.00	5,000.00	5,000.00	-99.9%
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	240,980.47	434,059.57	675,040.04	106,630.00	8,927,862.00	9,034,492.00	1238.4%
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			240,980.47	4,947,628.76	5,188,609.23	106,630.00	8,932,862.00	9,039,492.00	74.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	15,415.00	15,415.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	35,748.00	35,748.00	New
Payments to County Offices		7142	2,670,604.00	127,085.00	2,797,689.00	2,687,897.00	1,300,000.00	3,987,897.00	42.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	19,053.60	19,053.60	0.00	0.00	0.00	-100.0%
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)			2,670,604.00	161,553.60	2,832,157.60	2,687,897.00	1,335,748.00	4,023,645.00	42.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,217,645.86)	3,217,645.86	0.00	(7,925,462.00)	7,925,462.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,546,585.02)	0.00	(1,546,585.02)	(1,747,351.00)	0.00	(1,747,351.00)	13.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,764,230.88)	3,217,645.86	(1,546,585.02)	(9,672,813.00)	7,925,462.00	(1,747,351.00)	13.0%
TOTAL, EXPENDITURES			858,383,656.44	627,120,778.62	1,485,504,435.06	904,970,399.00	746,298,166.00	1,651,268,565.00	11.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	18,965,167.47	0.00	18,965,167.47	34,734,680.00	0.00	34,734,680.00	83.1%
(a) TOTAL, INTERFUND TRANSFERS IN			18,965,167.47	0.00	18,965,167.47	34,734,680.00	0.00	34,734,680.00	83.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	13,332,303.00	0.00	13,332,303.00	7,334,058.00	0.00	7,334,058.00	-45.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,332,303.00	0.00	13,332,303.00	7,334,058.00	0.00	7,334,058.00	-45.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(253,173,717.69)	253,173,717.69	0.00	(297,489,682.00)	297,489,682.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(253,173,717.69)	253,173,717.69	0.00	(297,489,682.00)	297,489,682.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(247,540,853.22)	253,173,717.69	5,632,864.47	(270,089,060.00)	297,489,682.00	27,400,622.00	386.4%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	1,047,271,650.50	3,726,758.00	1,050,998,408.50	1,065,433,408.00	5,000,000.00	1,070,433,408.00	1.8%
2) Federal Revenue		8100-8299	11,361,081.00	171,066,146.14	182,427,227.14	10,000,000.00	170,691,383.00	180,691,383.00	-1.0%
3) Other State Revenue		8300-8599	21,200,395.13	210,594,378.98	231,794,774.11	19,228,134.00	259,300,962.00	278,529,096.00	20.2%
4) Other Local Revenue		8600-8799	25,319,514.22	13,167,273.53	38,486,787.75	22,194,502.00	8,114,888.00	30,309,390.00	-21.2%
5) TOTAL REVENUES			1,105,152,640.85	398,554,556.65	1,503,707,197.50	1,116,856,044.00	443,107,233.00	1,559,963,277.00	3.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		528,327,674.02	402,863,000.39	931,190,674.41	539,331,792.00	479,409,374.00	1,018,741,166.00	9.4%
2) Instruction - Related Services	2000-2999		119,062,035.83	50,908,216.55	169,970,252.38	127,764,781.00	68,743,097.00	196,507,878.00	15.6%
3) Pupil Services	3000-3999		83,207,553.02	85,163,061.90	168,370,614.92	82,446,465.00	127,883,741.00	210,330,206.00	24.9%
4) Ancillary Services	4000-4999		3,597,365.25	408,960.52	4,006,325.77	3,850,116.00	383,588.00	4,233,704.00	5.7%
5) Community Services	5000-5999		168,196.29	91.00	168,287.29	368,069.00	0.00	368,069.00	118.7%
6) Enterprise	6000-6999		131,616.40	0.00	131,616.40	20,341,611.00	0.00	20,341,611.00	15355.2%
7) General Administration	7000-7999		58,396,247.66	12,826,522.83	71,222,770.49	58,853,320.00	14,412,986.00	73,266,306.00	2.9%
8) Plant Services	8000-8999		52,234,122.64	74,789,371.83	127,023,494.47	59,326,348.00	54,129,632.00	113,455,980.00	-10.7%
9) Other Outgo	9000-9999	Except 7600-7699	13,258,845.33	161,553.60	13,420,398.93	12,687,897.00	1,335,748.00	14,023,645.00	4.5%
10) TOTAL EXPENDITURES			858,383,656.44	627,120,778.62	1,485,504,435.06	904,970,399.00	746,298,166.00	1,651,268,565.00	11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			246,768,984.41	(228,566,221.97)	18,202,762.44	211,885,645.00	(303,190,933.00)	(91,305,288.00)	-601.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	18,965,167.47	0.00	18,965,167.47	34,734,680.00	0.00	34,734,680.00	83.1%
b) Transfers Out		7600-7629	13,332,303.00	0.00	13,332,303.00	7,334,058.00	0.00	7,334,058.00	-45.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(253,173,717.69)	253,173,717.69	0.00	(297,489,682.00)	297,489,682.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(247,540,853.22)	253,173,717.69	5,632,864.47	(270,089,060.00)	297,489,682.00	27,400,622.00	386.4%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(771,868.81)	24,607,495.72	23,835,626.91	(58,203,415.00)	(5,701,251.00)	(63,904,666.00)	-368.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	105,818,506.77	23,314,010.36	129,132,517.13	105,009,332.55	47,955,811.89	152,965,144.44	18.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			105,818,506.77	23,314,010.36	129,132,517.13	105,009,332.55	47,955,811.89	152,965,144.44	18.5%
d) Other Restatements		9795	(37,305.41)	34,305.81	(2,999.60)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			105,781,201.36	23,348,316.17	129,129,517.53	105,009,332.55	47,955,811.89	152,965,144.44	18.5%
2) Ending Balance, June 30 (E + F1e)			105,009,332.55	47,955,811.89	152,965,144.44	46,805,917.55	42,254,560.89	89,060,478.44	-41.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	54,000.00	0.00	54,000.00	57,800.00	0.00	57,800.00	7.0%
Stores		9712	3,619,439.31	0.00	3,619,439.31	1,674,228.00	0.00	1,674,228.00	-53.7%
Prepaid Items		9713	183,090.52	0.00	183,090.52	850,000.00	0.00	850,000.00	364.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	47,955,812.81	47,955,812.81	0.00	42,254,561.81	42,254,561.81	-11.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	71,175,802.70	0.00	71,175,802.70	2,000,000.00	0.00	2,000,000.00	-97.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	29,977,000.00	0.00	29,977,000.00	33,173,000.00	0.00	33,173,000.00	10.7%
Unassigned/Unappropriated Amount		9790	0.02	(0.92)	(0.90)	9,050,889.55	(0.92)	9,050,888.63	#####

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.03	0.03
3220	Coronavirus Relief Fund: Learning Loss Mitigation	0.01	0.01
3385	Special Ed: IDEA Early Intervention Grants	0.01	0.01
5640	Medi-Cal Billing Option	3,851,734.79	4,122,165.79
6230	California Clean Energy Jobs Act	353,684.09	353,684.09
6300	Lottery: Instructional Materials	8,053,535.76	3,462,134.76
6385	Governor's CTE Initiative: California Partnership Academies	0.02	0.02
6500	Special Education	0.01	0.01
6546	Mental Health-Related Services	1.99	1.99
7311	Classified School Employee Professional Development Block Grant	852,688.00	852,688.00
7338	College Readiness Block Grant	0.44	0.44
7388	SB 117 COVID-19 LEA Response Funds	1,709,431.84	256,791.84
7420	State Learning Loss Mitigation Funds	0.06	0.06
7425	Expanded Learning Opportunities (ELO) Grant	23,548,380.56	23,548,380.56
7510	Low-Performing Students Block Grant	51,339.09	51,339.09
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,809,146.25	1,809,146.25
9010	Other Restricted Local	7,725,869.86	7,798,228.86
Total, Restricted Balance		47,955,812.81	42,254,561.81

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	2,874,660.42	0.00	-100.0%
5) TOTAL, REVENUES			2,874,660.42	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,166,589.42	0.00	-100.0%
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			3,166,589.42	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(291,929.00)	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)			(291,929.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	6,449,030.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	6,449,030.00	New
d) Other Restatements		9795	6,740,959.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,740,959.00	6,449,030.00	-4.3%
2) Ending Balance, June 30 (E + F1e)			6,449,030.00	6,449,030.00	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			6,449,030.00	6,449,030.00	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	6,449,030.00		
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			6,449,030.00		
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	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,449,030.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	2,874,660.42	0.00	-100.0%
TOTAL, REVENUES			2,874,660.42	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	3,166,589.42	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,166,589.42	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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 - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,166,589.42	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	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	2,874,660.42	0.00	-100.0%
5) TOTAL, REVENUES			2,874,660.42	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		3,166,589.42	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,166,589.42	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(291,929.00)	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)			(291,929.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	6,449,030.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	6,449,030.00	New
d) Other Restatements		9795	6,740,959.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,740,959.00	6,449,030.00	-4.3%
2) Ending Balance, June 30 (E + F1e)			6,449,030.00	6,449,030.00	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			6,449,030.00	6,449,030.00	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 Unaudited Actuals	2021-22 Budget
8210	Student Activity Funds	6,449,030.00	6,449,030.00
Total, Restricted Balance		<u>6,449,030.00</u>	<u>6,449,030.00</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	205,266.86	140,005.00	-31.8%
3) Other State Revenue		8300-8599	1,342,917.41	1,305,193.00	-2.8%
4) Other Local Revenue		8600-8799	10,749.86	10,000.00	-7.0%
5) TOTAL, REVENUES			1,558,934.13	1,455,198.00	-6.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	787,873.41	743,976.00	-5.6%
2) Classified Salaries		2000-2999	155,272.09	166,733.00	7.4%
3) Employee Benefits		3000-3999	470,273.47	532,160.00	13.2%
4) Books and Supplies		4000-4999	212,997.88	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	34,630.50	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	39,436.36	46,405.00	17.7%
9) TOTAL, EXPENDITURES			1,700,483.71	1,489,274.00	-12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(141,549.58)	(34,076.00)	-75.9%
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)			(141,549.58)	(34,076.00)	-75.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	809,554.02	668,004.44	-17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			809,554.02	668,004.44	-17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			809,554.02	668,004.44	-17.5%
2) Ending Balance, June 30 (E + F1e)			668,004.44	633,928.44	-5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			668,004.44	633,928.44	-5.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	447,122.95		
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	36,980.11		
4) Due from Grantor Government		9290	200,416.86		
5) Due from Other Funds		9310	104,598.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			789,117.92		
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	121,113.48		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			121,113.48		
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)			668,004.44		

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	205,266.86	140,005.00	-31.8%
TOTAL, FEDERAL REVENUE			205,266.86	140,005.00	-31.8%
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	1,196,979.00	1,196,978.00	0.0%
All Other State Revenue	All Other	8590	145,938.41	108,215.00	-25.8%
TOTAL, OTHER STATE REVENUE			1,342,917.41	1,305,193.00	-2.8%

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	10,749.86	10,000.00	-7.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,749.86	10,000.00	-7.0%
TOTAL, REVENUES			1,558,934.13	1,455,198.00	-6.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	532,249.48	315,448.00	-40.7%
Certificated Pupil Support Salaries		1200	67,439.95	70,046.00	3.9%
Certificated Supervisors' and Administrators' Salaries		1300	165,563.76	165,563.00	0.0%
Other Certificated Salaries		1900	22,620.22	192,919.00	752.9%
TOTAL, CERTIFICATED SALARIES			787,873.41	743,976.00	-5.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	33,801.32	75,596.00	123.6%
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	121,470.77	91,137.00	-25.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			155,272.09	166,733.00	7.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	200,961.85	187,118.00	-6.9%
PERS		3201-3202	31,795.80	38,350.00	20.6%
OASDI/Medicare/Alternative		3301-3302	23,269.57	23,543.00	1.2%
Health and Welfare Benefits		3401-3402	185,744.64	257,143.00	38.4%
Unemployment Insurance		3501-3502	471.54	456.00	-3.3%
Workers' Compensation		3601-3602	22,541.36	21,766.00	-3.4%
OPEB, Allocated		3701-3702	4,299.59	2,416.00	-43.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,189.12	1,368.00	15.0%
TOTAL, EMPLOYEE BENEFITS			470,273.47	532,160.00	13.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	212.77	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	60,258.21	0.00	-100.0%
Noncapitalized Equipment		4400	152,526.90	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			212,997.88	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	860.06	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	32,493.77	0.00	-100.0%
Communications		5900	1,276.67	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,630.50	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	39,436.36	46,405.00	17.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			39,436.36	46,405.00	17.7%
TOTAL, EXPENDITURES			1,700,483.71	1,489,274.00	-12.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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	205,266.86	140,005.00	-31.8%
3) Other State Revenue		8300-8599	1,342,917.41	1,305,193.00	-2.8%
4) Other Local Revenue		8600-8799	10,749.86	10,000.00	-7.0%
5) TOTAL, REVENUES			1,558,934.13	1,455,198.00	-6.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,105,761.00	664,143.00	-39.9%
2) Instruction - Related Services	2000-2999		463,137.80	672,612.00	45.2%
3) Pupil Services	3000-3999		92,148.55	106,114.00	15.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		39,436.36	46,405.00	17.7%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,700,483.71	1,489,274.00	-12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(141,549.58)	(34,076.00)	-75.9%
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)			(141,549.58)	(34,076.00)	-75.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	809,554.02	668,004.44	-17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			809,554.02	668,004.44	-17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			809,554.02	668,004.44	-17.5%
2) Ending Balance, June 30 (E + F1e)			668,004.44	633,928.44	-5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			668,004.44	633,928.44	-5.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
6371	CalWORKs for ROCP or Adult Education	95,802.54	135,339.54
6391	Adult Education Program	538,343.09	464,730.09
9010	Other Restricted Local	33,858.81	33,858.81
Total, Restricted Balance		<u>668,004.44</u>	<u>633,928.44</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	594,798.75	0.00	-100.0%
3) Other State Revenue		8300-8599	9,857,191.00	9,097,411.00	-7.7%
4) Other Local Revenue		8600-8799	1,488,348.58	56,636.00	-96.2%
5) TOTAL, REVENUES			11,940,338.33	9,154,047.00	-23.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	5,289,413.60	4,147,009.00	-21.6%
2) Classified Salaries		2000-2999	986,124.54	882,800.00	-10.5%
3) Employee Benefits		3000-3999	3,683,900.57	3,041,616.00	-17.4%
4) Books and Supplies		4000-4999	37,973.21	635,698.00	1574.1%
5) Services and Other Operating Expenditures		5000-5999	21,518.35	114,618.00	432.7%
6) Capital Outlay		6000-6999	0.00	15,000.00	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	272,030.16	317,303.00	16.6%
9) TOTAL, EXPENDITURES			10,290,960.43	9,154,044.00	-11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			1,649,377.90	3.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,649,377.90	3.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,099.71	1,653,477.61	40231.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,099.71	1,653,477.61	40231.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,099.71	1,653,477.61	40231.6%
2) Ending Balance, June 30 (E + F1e)			1,653,477.61	1,653,480.61	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			1,639,934.45	1,639,937.41	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	13,544.29	13,544.29	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1.13)	(1.09)	-3.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,378,051.57		
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	11,771.48		
4) Due from Grantor Government		9290	55,000.00		
5) Due from Other Funds		9310	45,734.47		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,490,557.52		
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	1,249.86		
2) Due to Grantor Governments		9590	416,635.00		
3) Due to Other Funds		9610	5,419,195.05		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			5,837,079.91		
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)			1,653,477.61		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	594,798.75	0.00	-100.0%
TOTAL, FEDERAL REVENUE			594,798.75	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	9,294,805.00	8,659,586.00	-6.8%
All Other State Revenue	All Other	8590	562,386.00	437,825.00	-22.1%
TOTAL, OTHER STATE REVENUE			9,857,191.00	9,097,411.00	-7.7%
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	56,406.42	56,636.00	0.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	368.16	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	1,431,574.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,488,348.58	56,636.00	-96.2%
TOTAL, REVENUES			11,940,338.33	9,154,047.00	-23.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	4,741,551.60	3,591,316.00	-24.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	473,188.28	462,592.00	-2.2%
Other Certificated Salaries		1900	74,673.72	93,101.00	24.7%
TOTAL, CERTIFICATED SALARIES			5,289,413.60	4,147,009.00	-21.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	533,333.99	547,689.00	2.7%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	111,610.45	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	341,180.10	335,111.00	-1.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			986,124.54	882,800.00	-10.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,326,174.87	1,043,026.00	-21.4%
PERS		3201-3202	217,981.85	203,046.00	-6.9%
OASDI/Medicare/Alternative		3301-3302	157,345.08	127,652.00	-18.9%
Health and Welfare Benefits		3401-3402	1,795,035.07	1,528,516.00	-14.8%
Unemployment Insurance		3501-3502	3,131.61	2,519.00	-19.6%
Workers' Compensation		3601-3602	149,985.16	120,196.00	-19.9%
OPEB, Allocated		3701-3702	26,336.35	9,636.00	-63.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,910.58	7,025.00	-11.2%
TOTAL, EMPLOYEE BENEFITS			3,683,900.57	3,041,616.00	-17.4%
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	33,540.22	583,708.00	1640.3%
Noncapitalized Equipment		4400	4,432.99	51,990.00	1072.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			37,973.21	635,698.00	1574.1%

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	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	5,650.52	11,227.00	98.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,626.15	24,341.00	826.9%
Professional/Consulting Services and Operating Expenditures		5800	6,923.67	63,000.00	809.9%
Communications		5900	6,318.01	14,050.00	122.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,518.35	114,618.00	432.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	15,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	15,000.00	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	272,030.16	317,303.00	16.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			272,030.16	317,303.00	16.6%
TOTAL, EXPENDITURES			10,290,960.43	9,154,044.00	-11.0%

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	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 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	594,798.75	0.00	-100.0%
3) Other State Revenue		8300-8599	9,857,191.00	9,097,411.00	-7.7%
4) Other Local Revenue		8600-8799	1,488,348.58	56,636.00	-96.2%
5) TOTAL, REVENUES			11,940,338.33	9,154,047.00	-23.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		8,551,627.60	6,886,287.00	-19.5%
2) Instruction - Related Services	2000-2999		1,461,530.97	1,826,615.00	25.0%
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		272,030.16	317,303.00	16.6%
8) Plant Services	8000-8999		5,771.70	123,839.00	2045.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,290,960.43	9,154,044.00	-11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			1,649,377.90	3.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,649,377.90	3.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	4,099.71	1,653,477.61	40231.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			4,099.71	1,653,477.61	40231.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			4,099.71	1,653,477.61	40231.6%
2) Ending Balance, June 30 (E + F1e)					
			1,653,477.61	1,653,480.61	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	1,639,934.45	1,639,937.41	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	13,544.29	13,544.29	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	(1.13)	(1.09)	-3.5%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
5058	Child Development: Coronavirus Response and Relief Supple	594,798.75	594,798.75
6060	Child Development: State General Child Care, Center-based	0.50	0.50
6105	Child Development: California State Preschool Program	0.00	2.96
6130	Child Development: Center-Based Reserve Account	1,045,135.20	1,045,135.20
Total, Restricted Balance		1,639,934.45	1,639,937.41

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	55,966,020.69	45,950,000.00	-17.9%
3) Other State Revenue		8300-8599	6,045,264.05	3,184,350.00	-47.3%
4) Other Local Revenue		8600-8799	18,426,533.76	6,995,000.00	-62.0%
5) TOTAL, REVENUES			80,437,818.50	56,129,350.00	-30.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	19,059,166.50	21,609,764.00	13.4%
3) Employee Benefits		3000-3999	11,624,187.75	13,296,969.00	14.4%
4) Books and Supplies		4000-4999	15,570,816.32	16,390,850.00	5.3%
5) Services and Other Operating Expenditures		5000-5999	19,665,188.25	6,619,090.00	-66.3%
6) Capital Outlay		6000-6999	254,397.75	25,000.00	-90.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,235,118.50	1,383,643.00	12.0%
9) TOTAL, EXPENDITURES			67,408,875.07	59,325,316.00	-12.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,028,943.43	(3,195,966.00)	-124.5%
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)			13,028,943.43	(3,195,966.00)	-124.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,543,169.14	21,575,112.17	152.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,543,169.14	21,575,112.17	152.5%
d) Other Restatements		9795	2,999.60	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,546,168.74	21,575,112.17	152.5%
2) Ending Balance, June 30 (E + F1e)			21,575,112.17	18,379,146.17	-14.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	983,275.96	0.00	-100.0%
Prepaid Items		9713	733.66	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			20,591,103.36	18,379,146.98	-10.7%
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	(0.81)	(0.81)	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	15,837,515.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	(2,114,662.41)		
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	6,576,929.87		
4) Due from Grantor Government		9290	13,140,096.05		
5) Due from Other Funds		9310	448,429.20		
6) Stores		9320	983,275.96		
7) Prepaid Expenditures		9330	733.66		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			34,872,317.50		
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	1,645,998.16		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	11,651,207.17		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			13,297,205.33		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			21,575,112.17		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	54,333,503.79	42,950,000.00	-21.0%
Donated Food Commodities		8221	1,613,856.21	3,000,000.00	85.9%
All Other Federal Revenue		8290	18,660.69	0.00	-100.0%
TOTAL, FEDERAL REVENUE			55,966,020.69	45,950,000.00	-17.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	6,045,264.05	3,184,350.00	-47.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,045,264.05	3,184,350.00	-47.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	9,669.39	2,500,000.00	25754.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	84,728.15	95,000.00	12.1%
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	18,332,136.22	4,400,000.00	-76.0%
TOTAL, OTHER LOCAL REVENUE			18,426,533.76	6,995,000.00	-62.0%
TOTAL, REVENUES			80,437,818.50	56,129,350.00	-30.2%

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	13,935,939.45	16,368,332.00	17.5%
Classified Supervisors' and Administrators' Salaries		2300	3,297,592.55	3,356,075.00	1.8%
Clerical, Technical and Office Salaries		2400	1,825,634.50	1,885,357.00	3.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			19,059,166.50	21,609,764.00	13.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,793,644.04	3,557,643.00	27.3%
OASDI/Medicare/Alternative		3301-3302	1,442,557.02	1,653,134.00	14.6%
Health and Welfare Benefits		3401-3402	6,854,863.97	7,499,403.00	9.4%
Unemployment Insurance		3501-3502	9,443.36	10,811.00	14.5%
Workers' Compensation		3601-3602	455,376.53	516,470.00	13.4%
OPEB, Allocated		3701-3702	51,011.99	27,088.00	-46.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	17,290.84	32,420.00	87.5%
TOTAL, EMPLOYEE BENEFITS			11,624,187.75	13,296,969.00	14.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	228,136.92	261,250.00	14.5%
Noncapitalized Equipment		4400	23,143.98	11,000.00	-52.5%
Food		4700	15,319,535.42	16,118,600.00	5.2%
TOTAL, BOOKS AND SUPPLIES			15,570,816.32	16,390,850.00	5.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	18,159,378.78	4,999,060.00	-72.5%
Travel and Conferences		5200	5,977.02	20,200.00	238.0%
Dues and Memberships		5300	1,157.00	1,200.00	3.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	407,094.00	425,000.00	4.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,950.52	6,600.00	10.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	730,823.95	688,850.00	-5.7%
Professional/Consulting Services and Operating Expenditures		5800	315,851.94	441,180.00	39.7%
Communications		5900	38,955.04	37,000.00	-5.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,665,188.25	6,619,090.00	-66.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	254,397.75	25,000.00	-90.2%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			254,397.75	25,000.00	-90.2%
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	1,235,118.50	1,383,643.00	12.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,235,118.50	1,383,643.00	12.0%
TOTAL, EXPENDITURES			67,408,875.07	59,325,316.00	-12.0%

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

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	55,966,020.69	45,950,000.00	-17.9%
3) Other State Revenue		8300-8599	6,045,264.05	3,184,350.00	-47.3%
4) Other Local Revenue		8600-8799	18,426,533.76	6,995,000.00	-62.0%
5) TOTAL, REVENUES			80,437,818.50	56,129,350.00	-30.2%
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		65,763,079.13	57,401,523.00	-12.7%
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		3,583.44	115,150.00	3113.4%
7) General Administration	7000-7999		1,235,118.50	1,383,643.00	12.0%
8) Plant Services	8000-8999		407,094.00	425,000.00	4.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			67,408,875.07	59,325,316.00	-12.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,028,943.43	(3,195,966.00)	-124.5%
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)			13,028,943.43	(3,195,966.00)	-124.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	8,543,169.14	21,575,112.17	152.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			8,543,169.14	21,575,112.17	152.5%
d) Other Restatements					
		9795	2,999.60	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			8,546,168.74	21,575,112.17	152.5%
2) Ending Balance, June 30 (E + F1e)					
			21,575,112.17	18,379,146.17	-14.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	983,275.96	0.00	-100.0%
Prepaid Items					
		9713	733.66	0.00	-100.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	20,591,103.36	18,379,146.98	-10.7%
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	(0.81)	(0.81)	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	20,303,661.26	18,091,704.88
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	236,525.06	236,525.06
5380	Child Nutrition: School Breakfast Startup	0.21	0.21
9010	Other Restricted Local	50,916.83	50,916.83
Total, Restricted Balance		20,591,103.36	18,379,146.98

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	2,138.94	0.00	-100.0%
5) TOTAL, REVENUES			2,138.94	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	232,535.55	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			232,535.55	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(230,396.61)	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)			(230,396.61)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	240,052.28	9,655.67	-96.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			240,052.28	9,655.67	-96.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			240,052.28	9,655.67	-96.0%
2) Ending Balance, June 30 (E + F1e)			9,655.67	9,655.67	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,655.67	9,655.67	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	9,638.99		
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	16.68		
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			9,655.67		
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)			9,655.67		

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	2,138.94	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			2,138.94	0.00	-100.0%
TOTAL, REVENUES			2,138.94	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	232,535.55	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			232,535.55	0.00	-100.0%
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			232,535.55	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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	2,138.94	0.00	-100.0%
5) TOTAL, REVENUES			2,138.94	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		232,535.55	0.00	-100.0%
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			232,535.55	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(230,396.61)	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)			(230,396.61)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	240,052.28	9,655.67	-96.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			240,052.28	9,655.67	-96.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			240,052.28	9,655.67	-96.0%
2) Ending Balance, June 30 (E + F1e)			9,655.67	9,655.67	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	9,655.67	9,655.67	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%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
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	33,801.14	36,613.00	8.3%
5) TOTAL, REVENUES			33,801.14	36,613.00	8.3%
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)			33,801.14	36,613.00	8.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	662,303.00	664,058.00	0.3%
b) Transfers Out		7600-7629	364,095.00	409,680.00	12.5%
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			298,208.00	254,378.00	-14.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			332,009.14	290,991.00	-12.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,224,903.12	3,556,912.26	10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,224,903.12	3,556,912.26	10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,224,903.12	3,556,912.26	10.3%
2) Ending Balance, June 30 (E + F1e)			3,556,912.26	3,847,903.26	8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	3,556,912.26	3,847,903.26	8.2%
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	3,550,671.15		
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	6,241.11		
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			3,556,912.26		
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)			3,556,912.26		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	33,801.14	36,613.00	8.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			33,801.14	36,613.00	8.3%
TOTAL, REVENUES			33,801.14	36,613.00	8.3%

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	662,303.00	664,058.00	0.3%
(a) TOTAL, INTERFUND TRANSFERS IN			662,303.00	664,058.00	0.3%
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	364,095.00	409,680.00	12.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			364,095.00	409,680.00	12.5%
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)			298,208.00	254,378.00	-14.7%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	33,801.14	36,613.00	8.3%
5) TOTAL, REVENUES			33,801.14	36,613.00	8.3%
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)			33,801.14	36,613.00	8.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	662,303.00	664,058.00	0.3%
b) Transfers Out		7600-7629	364,095.00	409,680.00	12.5%
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			298,208.00	254,378.00	-14.7%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			332,009.14	290,991.00	-12.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,224,903.12	3,556,912.26	10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,224,903.12	3,556,912.26	10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,224,903.12	3,556,912.26	10.3%
2) Ending Balance, June 30 (E + F1e)			3,556,912.26	3,847,903.26	8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,556,912.26	3,847,903.26	8.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
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	10,891.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	11,823,319.02	1,245,439.00	-89.5%
5) TOTAL, REVENUES			11,834,210.02	1,245,439.00	-89.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,863,774.11	17,535,000.00	26.5%
3) Employee Benefits		3000-3999	6,810,699.51	9,528,991.00	39.9%
4) Books and Supplies		4000-4999	12,761,343.44	441,089.00	-96.5%
5) Services and Other Operating Expenditures		5000-5999	18,537,712.20	26,271,353.00	41.7%
6) Capital Outlay		6000-6999	440,544,478.05	43,755,608.00	-90.1%
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			492,518,007.31	97,532,041.00	-80.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(480,683,797.29)	(96,286,602.00)	-80.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	388,562.00	0.00	-100.0%
b) Transfers Out		7600-7629	5,041,578.63	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	973,557,827.31	0.00	-100.0%
b) Uses		7630-7699	2,051,396.81	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			966,853,413.87	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)			486,169,616.58	(96,286,602.00)	-119.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	510,684,754.57	996,854,371.15	95.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			510,684,754.57	996,854,371.15	95.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			510,684,754.57	996,854,371.15	95.2%
2) Ending Balance, June 30 (E + F1e)			996,854,371.15	900,567,769.15	-9.7%
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			996,821,601.36	900,534,999.36	-9.7%
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	32,769.79	32,769.79	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	1,046,271,057.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,967,573.33		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	24,997,676.14		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,073,236,307.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	56,763,304.53		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	19,618,631.42		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			76,381,935.95		
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)			996,854,371.15		

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	10,891.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			10,891.00	0.00	-100.0%
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	10,132,200.86	1,245,439.00	-87.7%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,691,118.16	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,823,319.02	1,245,439.00	-89.5%
TOTAL, REVENUES			11,834,210.02	1,245,439.00	-89.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	384,069.69	299,376.00	-22.1%
Classified Supervisors' and Administrators' Salaries		2300	2,771,389.72	3,285,904.00	18.6%
Clerical, Technical and Office Salaries		2400	8,443,063.56	11,375,047.00	34.7%
Other Classified Salaries		2900	2,265,251.14	2,574,673.00	13.7%
TOTAL, CLASSIFIED SALARIES			13,863,774.11	17,535,000.00	26.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	28,466.44	0.00	-100.0%
PERS		3201-3202	2,766,965.85	4,033,054.00	45.8%
OASDI/Medicare/Alternative		3301-3302	1,037,064.49	1,341,432.00	29.3%
Health and Welfare Benefits		3401-3402	2,559,425.46	3,628,149.00	41.8%
Unemployment Insurance		3501-3502	6,932.59	8,774.00	26.6%
Workers' Compensation		3601-3602	331,343.77	419,094.00	26.5%
OPEB, Allocated		3701-3702	61,605.94	72,175.00	17.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	18,894.97	26,313.00	39.3%
TOTAL, EMPLOYEE BENEFITS			6,810,699.51	9,528,991.00	39.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,743,104.52	241,089.00	-96.4%
Noncapitalized Equipment		4400	6,018,238.92	200,000.00	-96.7%
TOTAL, BOOKS AND SUPPLIES			12,761,343.44	441,089.00	-96.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	24,607.01	126,266.00	413.1%
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	43,282.17	112,000.00	158.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,813,991.28	24,138,800.00	52.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	2,567,241.09	1,806,187.00	-29.6%
Communications		5900	88,590.65	88,100.00	-0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,537,712.20	26,271,353.00	41.7%
CAPITAL OUTLAY					
Land		6100	11,413,036.98	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	428,452,124.72	43,755,608.00	-89.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	679,316.35	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			440,544,478.05	43,755,608.00	-90.1%
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			492,518,007.31	97,532,041.00	-80.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	388,562.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			388,562.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,041,578.63	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,041,578.63	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	867,068,856.56	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	106,488,970.75	0.00	-100.0%
(c) TOTAL, SOURCES			973,557,827.31	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	2,051,396.81	0.00	-100.0%
(d) TOTAL, USES			2,051,396.81	0.00	-100.0%
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)			966,853,413.87	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	10,891.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	11,823,319.02	1,245,439.00	-89.5%
5) TOTAL, REVENUES			11,834,210.02	1,245,439.00	-89.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		491,011,576.81	97,532,041.00	-80.1%
9) Other Outgo	9000-9999	Except 7600-7699	1,506,430.50	0.00	-100.0%
10) TOTAL, EXPENDITURES			492,518,007.31	97,532,041.00	-80.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(480,683,797.29)	(96,286,602.00)	-80.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	388,562.00	0.00	-100.0%
b) Transfers Out		7600-7629	5,041,578.63	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	973,557,827.31	0.00	-100.0%
b) Uses		7630-7699	2,051,396.81	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			966,853,413.87	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)			486,169,616.58	(96,286,602.00)	-119.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	510,684,754.57	996,854,371.15	95.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			510,684,754.57	996,854,371.15	95.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			510,684,754.57	996,854,371.15	95.2%
2) Ending Balance, June 30 (E + F1e)					
			996,854,371.15	900,567,769.15	-9.7%
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	996,821,601.36	900,534,999.36	-9.7%
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	32,769.79	32,769.79	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
9010	Other Restricted Local	996,821,601.36	900,534,999.36
Total, Restricted Balance		<u>996,821,601.36</u>	<u>900,534,999.36</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	56,125,744.47	43,277,621.00	-22.9%
5) TOTAL, REVENUES			56,125,744.47	43,277,621.00	-22.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,479,638.32	5,865,315.00	7.0%
3) Employee Benefits		3000-3999	3,646,821.61	4,481,163.00	22.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,958,175.15	6,501,260.00	9.1%
6) Capital Outlay		6000-6999	16,843,649.33	18,007,239.00	6.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,928,284.41	34,854,977.00	9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			24,197,460.06	8,422,644.00	-65.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	17,300,000.00	17,300,000.00	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			(17,300,000.00)	(17,300,000.00)	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,897,460.06	(8,877,356.00)	-228.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,599,067.18	79,496,527.24	9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,599,067.18	79,496,527.24	9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,599,067.18	79,496,527.24	9.5%
2) Ending Balance, June 30 (E + F1e)			79,496,527.24	70,619,171.24	-11.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			79,496,527.24	70,619,171.24	-11.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	79,245,403.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,568,910.14		
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			81,814,314.01		
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	673,297.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,644,489.76		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,317,786.77		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			79,496,527.24		

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	38,979,904.77	35,190,779.00	-9.7%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	644,129.10	86,842.00	-86.5%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	16,501,710.60	8,000,000.00	-51.5%
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			56,125,744.47	43,277,621.00	-22.9%
TOTAL, REVENUES			56,125,744.47	43,277,621.00	-22.9%

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	4,621,499.67	5,006,589.00	8.3%
Classified Supervisors' and Administrators' Salaries		2300	834,804.59	816,031.00	-2.2%
Clerical, Technical and Office Salaries		2400	23,334.06	42,695.00	83.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,479,638.32	5,865,315.00	7.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,123,715.39	1,349,032.00	20.1%
OASDI/Medicare/Alternative		3301-3302	409,014.86	448,715.00	9.7%
Health and Welfare Benefits		3401-3402	1,959,749.32	2,526,394.00	28.9%
Unemployment Insurance		3501-3502	2,673.03	2,939.00	10.0%
Workers' Compensation		3601-3602	130,963.41	140,186.00	7.0%
OPEB, Allocated		3701-3702	13,159.37	5,087.00	-61.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,546.23	8,810.00	16.7%
TOTAL, EMPLOYEE BENEFITS			3,646,821.61	4,481,163.00	22.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	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	125,000.00	New
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	(3,664.00)	40,000.00	-1191.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,507,186.34	6,335,660.00	15.0%
Professional/Consulting Services and Operating Expenditures		5800	454,652.81	600.00	-99.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,958,175.15	6,501,260.00	9.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,843,649.33	18,007,239.00	6.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	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			16,843,649.33	18,007,239.00	6.9%
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%
TOTAL, EXPENDITURES			31,928,284.41	34,854,977.00	9.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	17,300,000.00	17,300,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			17,300,000.00	17,300,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(17,300,000.00)	(17,300,000.00)	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	56,125,744.47	43,277,621.00	-22.9%
5) TOTAL, REVENUES			56,125,744.47	43,277,621.00	-22.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		31,928,284.41	34,854,977.00	9.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			31,928,284.41	34,854,977.00	9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			24,197,460.06	8,422,644.00	-65.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	17,300,000.00	17,300,000.00	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			(17,300,000.00)	(17,300,000.00)	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)			6,897,460.06	(8,877,356.00)	-228.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,599,067.18	79,496,527.24	9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,599,067.18	79,496,527.24	9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,599,067.18	79,496,527.24	9.5%
2) Ending Balance, June 30 (E + F1e)			79,496,527.24	70,619,171.24	-11.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			79,496,527.24	70,619,171.24	-11.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	79,496,527.24	70,619,171.24
Total, Restricted Balance		<u>79,496,527.24</u>	<u>70,619,171.24</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,888,672.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	594,116.44	89,218.00	-85.0%
5) TOTAL, REVENUES			2,482,788.44	89,218.00	-96.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	103,858.99	0.00	-100.0%
3) Employee Benefits		3000-3999	50,501.29	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	149,160.35	33,000.00	-77.9%
6) Capital Outlay		6000-6999	8,311,120.82	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,614,641.45	33,000.00	-99.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,131,853.01)	56,218.00	-100.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,041,578.63	0.00	-100.0%
b) Transfers Out		7600-7629	388,562.00	5,000,000.00	1186.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,653,016.63	(5,000,000.00)	-207.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,478,836.38)	(4,943,782.00)	234.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,209,878.57	55,731,042.19	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,209,878.57	55,731,042.19	-2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,209,878.57	55,731,042.19	-2.6%
2) Ending Balance, June 30 (E + F1e)			55,731,042.19	50,787,260.19	-8.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			55,731,042.19	50,787,260.19	-8.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	62,568,984.90		
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	109,443.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	59.81		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			62,678,488.45		
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	4,204.95		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,943,241.31		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6,947,446.26		
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)			55,731,042.19		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	1,888,562.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	110.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,888,672.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	594,116.44	89,218.00	-85.0%
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			594,116.44	89,218.00	-85.0%
TOTAL, REVENUES			2,482,788.44	89,218.00	-96.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,521.82	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	19,298.23	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	63,090.88	0.00	-100.0%
Other Classified Salaries		2900	19,948.06	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			103,858.99	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	287.48	0.00	-100.0%
PERS		3201-3202	20,682.24	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	7,785.18	0.00	-100.0%
Health and Welfare Benefits		3401-3402	18,615.23	0.00	-100.0%
Unemployment Insurance		3501-3502	51.26	0.00	-100.0%
Workers' Compensation		3601-3602	2,482.29	0.00	-100.0%
OPEB, Allocated		3701-3702	455.15	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	142.46	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			50,501.29	0.00	-100.0%
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	149,160.35	33,000.00	-77.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			149,160.35	33,000.00	-77.9%
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	8,311,120.82	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,311,120.82	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,614,641.45	33,000.00	-99.6%

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	5,041,578.63	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,041,578.63	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	388,562.00	5,000,000.00	1186.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			388,562.00	5,000,000.00	1186.8%

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)			4,653,016.63	(5,000,000.00)	-207.5%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,888,672.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	594,116.44	89,218.00	-85.0%
5) TOTAL, REVENUES			2,482,788.44	89,218.00	-96.4%
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		8,614,641.45	33,000.00	-99.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,614,641.45	33,000.00	-99.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,131,853.01)	56,218.00	-100.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,041,578.63	0.00	-100.0%
b) Transfers Out		7600-7629	388,562.00	5,000,000.00	1186.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,653,016.63	(5,000,000.00)	-207.5%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,478,836.38)	(4,943,782.00)	234.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,209,878.57	55,731,042.19	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,209,878.57	55,731,042.19	-2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,209,878.57	55,731,042.19	-2.6%
2) Ending Balance, June 30 (E + F1e)			55,731,042.19	50,787,260.19	-8.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			55,731,042.19	50,787,260.19	-8.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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
7710	State School Facilities Projects	55,731,042.19	50,787,260.19
Total, Restricted Balance		<u>55,731,042.19</u>	<u>50,787,260.19</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,557,812.21	4,112,394.00	15.6%
5) TOTAL, REVENUES			3,557,812.21	4,112,394.00	15.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	911,938.04	1,075,566.00	17.9%
3) Employee Benefits		3000-3999	429,080.32	539,766.00	25.8%
4) Books and Supplies		4000-4999	7,057.27	665,959.00	9336.5%
5) Services and Other Operating Expenditures		5000-5999	162,514.79	1,215,550.00	648.0%
6) Capital Outlay		6000-6999	0.00	69,900.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,510,590.42	3,566,741.00	136.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,047,221.79	545,653.00	-73.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,301,072.47	1,525,000.00	17.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,301,072.47)	(1,525,000.00)	17.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			746,149.32	(979,347.00)	-231.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,415,469.18	11,161,618.50	7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,415,469.18	11,161,618.50	7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,415,469.18	11,161,618.50	7.2%
2) Ending Balance, June 30 (E + F1e)			11,161,618.50	10,182,271.50	-8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	11,161,618.50	10,182,271.50	-8.8%
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	15,102,221.57		
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	26,103.56		
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			15,128,325.13		
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	48,901.38		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	423,424.02		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	3,494,381.23		
6) TOTAL, LIABILITIES			3,966,706.63		
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)			11,161,618.50		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	3,097,903.34	3,991,862.00	28.9%
Interest		8660	140,961.16	20,532.00	-85.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	318,947.71	100,000.00	-68.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,557,812.21	4,112,394.00	15.6%
TOTAL, REVENUES			3,557,812.21	4,112,394.00	15.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	36,378.71	30,000.00	-17.5%
Classified Supervisors' and Administrators' Salaries		2300	551,263.24	559,731.00	1.5%
Clerical, Technical and Office Salaries		2400	324,296.09	448,267.00	38.2%
Other Classified Salaries		2900	0.00	37,568.00	New
TOTAL, CLASSIFIED SALARIES			911,938.04	1,075,566.00	17.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	175,387.25	247,382.00	41.0%
OASDI/Medicare/Alternative		3301-3302	63,397.59	82,281.00	29.8%
Health and Welfare Benefits		3401-3402	163,058.64	178,548.00	9.5%
Unemployment Insurance		3501-3502	455.83	538.00	18.0%
Workers' Compensation		3601-3602	21,795.36	25,707.00	17.9%
OPEB, Allocated		3701-3702	3,740.88	3,805.00	1.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,244.77	1,505.00	20.9%
TOTAL, EMPLOYEE BENEFITS			429,080.32	539,766.00	25.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,057.27	660,459.00	9258.6%
Noncapitalized Equipment		4400	0.00	5,500.00	New
TOTAL, BOOKS AND SUPPLIES			7,057.27	665,959.00	9336.5%

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	143,274.00	New
Travel and Conferences		5200	548.65	14,000.00	2451.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,449.73	229,500.00	15730.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,167.26	357,686.00	30543.2%
Professional/Consulting Services and Operating Expenditures		5800	157,486.95	468,100.00	197.2%
Communications		5900	1,862.20	2,990.00	60.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			162,514.79	1,215,550.00	648.0%
CAPITAL OUTLAY					
Land		6100	0.00	7,225.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	62,675.00	New
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	69,900.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,510,590.42	3,566,741.00	136.1%

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	1,301,072.47	1,525,000.00	17.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,301,072.47	1,525,000.00	17.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,301,072.47)	(1,525,000.00)	17.2%

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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,557,812.21	4,112,394.00	15.6%
5) TOTAL, REVENUES			3,557,812.21	4,112,394.00	15.6%
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		1,510,590.42	3,566,741.00	136.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,510,590.42	3,566,741.00	136.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,047,221.79	545,653.00	-73.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,301,072.47	1,525,000.00	17.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,301,072.47)	(1,525,000.00)	17.2%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			746,149.32	(979,347.00)	-231.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,415,469.18	11,161,618.50	7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,415,469.18	11,161,618.50	7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,415,469.18	11,161,618.50	7.2%
2) Ending Balance, June 30 (E + F1e)			11,161,618.50	10,182,271.50	-8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	11,161,618.50	10,182,271.50	-8.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,876,159.00	1,100,000.00	-41.4%
4) Other Local Revenue		8600-8799	425,926,438.21	390,211,369.00	-8.4%
5) TOTAL, REVENUES			427,802,597.21	391,311,369.00	-8.5%
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	451,930,703.00	402,664,519.00	-10.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			451,930,703.00	402,664,519.00	-10.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,128,105.79)	(11,353,150.00)	-52.9%
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	103,731,665.00	0.00	-100.0%
b) Uses		7630-7699	25,496,006.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			78,235,659.00	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)			54,107,553.21	(11,353,150.00)	-121.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	450,521,905.50	504,629,458.71	12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			450,521,905.50	504,629,458.71	12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			450,521,905.50	504,629,458.71	12.0%
2) Ending Balance, June 30 (E + F1e)			504,629,458.71	493,276,308.71	-2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	504,629,458.71	493,276,308.71	-2.2%
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	489,807,700.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	14,821,758.71		
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			504,629,458.71		
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)			504,629,458.71		

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	1,876,159.00	1,100,000.00	-41.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,876,159.00	1,100,000.00	-41.4%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	395,523,033.00	373,291,369.00	-5.6%
Unsecured Roll		8612	15,757,446.00	8,000,000.00	-49.2%
Prior Years' Taxes		8613	6,741,838.00	2,800,000.00	-58.5%
Supplemental Taxes		8614	3,896,702.00	2,500,000.00	-35.8%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	(206,378.00)	0.00	-100.0%
Interest		8660	4,184,893.21	3,600,000.00	-14.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	28,904.00	20,000.00	-30.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			425,926,438.21	390,211,369.00	-8.4%
TOTAL, REVENUES			427,802,597.21	391,311,369.00	-8.5%

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	301,400,546.00	247,555,730.00	-17.9%
Bond Interest and Other Service Charges		7434	150,530,157.00	155,108,789.00	3.0%
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)			451,930,703.00	402,664,519.00	-10.9%
TOTAL, EXPENDITURES			451,930,703.00	402,664,519.00	-10.9%

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	103,731,665.00	0.00	-100.0%
(c) TOTAL, SOURCES			103,731,665.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	25,496,006.00	0.00	-100.0%
(d) TOTAL, USES			25,496,006.00	0.00	-100.0%
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)			78,235,659.00	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	1,876,159.00	1,100,000.00	-41.4%
4) Other Local Revenue		8600-8799	425,926,438.21	390,211,369.00	-8.4%
5) TOTAL, REVENUES			427,802,597.21	391,311,369.00	-8.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	451,930,703.00	402,664,519.00	-10.9%
10) TOTAL, EXPENDITURES			451,930,703.00	402,664,519.00	-10.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(24,128,105.79)	(11,353,150.00)	-52.9%
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	103,731,665.00	0.00	-100.0%
b) Uses		7630-7699	25,496,006.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			78,235,659.00	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)			54,107,553.21	(11,353,150.00)	-121.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	450,521,905.50	504,629,458.71	12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			450,521,905.50	504,629,458.71	12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			450,521,905.50	504,629,458.71	12.0%
2) Ending Balance, June 30 (E + F1e)			504,629,458.71	493,276,308.71	-2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	504,629,458.71	493,276,308.71	-2.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	36,299,038.50	48,565,080.00	33.8%
5) TOTAL, REVENUES			36,299,038.50	48,565,080.00	33.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,444,826.16	2,755,735.00	90.7%
3) Employee Benefits		3000-3999	857,829.95	1,164,695.00	35.8%
4) Books and Supplies		4000-4999	2,366.87	3,251.00	37.4%
5) Services and Other Operating Expenses		5000-5999	39,963,588.89	42,310,071.00	5.9%
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			42,268,611.87	46,233,752.00	9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,969,573.37)	2,331,328.00	-139.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,670,000.00	6,670,000.00	-47.4%
b) Transfers Out		7600-7629	0.00	10,500,000.00	New
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			12,670,000.00	(3,830,000.00)	-130.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			6,700,426.63	(1,498,672.00)	-122.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	59,074,106.58	65,774,533.21	11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,074,106.58	65,774,533.21	11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			59,074,106.58	65,774,533.21	11.3%
2) Ending Net Position, June 30 (E + F1e)			65,774,533.21	64,275,861.21	-2.3%
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	65,774,533.21	64,275,861.21	-2.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	56,853,164.59		
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	500,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	475,531.97		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	84,627,036.19		
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			142,455,732.75		
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	76,368,448.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	312,751.54		
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			76,681,199.54		
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)			65,774,533.21		

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	1,246,516.06	1,108,500.00	-11.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	31,057,740.17	34,584,480.00	11.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	943,823.81	10,500,000.00	1012.5%
All Other Transfers In from All Others		8799	3,050,958.46	2,372,100.00	-22.3%
TOTAL, OTHER LOCAL REVENUE			36,299,038.50	48,565,080.00	33.8%
TOTAL, REVENUES			36,299,038.50	48,565,080.00	33.8%

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	278,679.49	298,831.00	7.2%
Clerical, Technical and Office Salaries		2400	610,030.53	728,750.00	19.5%
Other Classified Salaries		2900	556,116.14	1,728,154.00	210.8%
TOTAL, CLASSIFIED SALARIES			1,444,826.16	2,755,735.00	90.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	6,158.43	0.00	-100.0%
PERS		3201-3202	293,286.27	633,821.00	116.1%
OASDI/Medicare/Alternative		3301-3302	103,038.14	210,815.00	104.6%
Health and Welfare Benefits		3401-3402	414,401.37	246,468.00	-40.5%
Unemployment Insurance		3501-3502	688.00	1,379.00	100.4%
Workers' Compensation		3601-3602	33,465.75	65,862.00	96.8%
OPEB, Allocated		3701-3702	4,375.13	4,808.00	9.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,416.86	1,542.00	-36.2%
TOTAL, EMPLOYEE BENEFITS			857,829.95	1,164,695.00	35.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,366.87	2,301.00	-2.8%
Noncapitalized Equipment		4400	0.00	950.00	New
TOTAL, BOOKS AND SUPPLIES			2,366.87	3,251.00	37.4%

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	158,369.00	New
Travel and Conferences		5200	0.00	400.00	New
Dues and Memberships		5300	1,420.00	911.00	-35.8%
Insurance		5400-5450	38,975,515.53	40,919,333.00	5.0%
Operations and Housekeeping Services		5500	0.00	15,000.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	415.71	100.00	-75.9%
Professional/Consulting Services and Operating Expenditures		5800	978,850.35	1,213,458.00	24.0%
Communications		5900	7,387.30	2,500.00	-66.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			39,963,588.89	42,310,071.00	5.9%
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			42,268,611.87	46,233,752.00	9.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	12,670,000.00	6,670,000.00	-47.4%
(a) TOTAL, INTERFUND TRANSFERS IN			12,670,000.00	6,670,000.00	-47.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	10,500,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	10,500,000.00	New
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)			12,670,000.00	(3,830,000.00)	-130.2%

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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	36,299,038.50	48,565,080.00	33.8%
5) TOTAL, REVENUES			36,299,038.50	48,565,080.00	33.8%
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		42,268,611.87	46,233,752.00	9.4%
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			42,268,611.87	46,233,752.00	9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,969,573.37)	2,331,328.00	-139.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,670,000.00	6,670,000.00	-47.4%
b) Transfers Out		7600-7629	0.00	10,500,000.00	New
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			12,670,000.00	(3,830,000.00)	-130.2%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			6,700,426.63	(1,498,672.00)	-122.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	59,074,106.58	65,774,533.21	11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,074,106.58	65,774,533.21	11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			59,074,106.58	65,774,533.21	11.3%
2) Ending Net Position, June 30 (E + F1e)			65,774,533.21	64,275,861.21	-2.3%
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	65,774,533.21	64,275,861.21	-2.3%

Resource	Description	2020-21 Unaudited Actuals	2021-22 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)	97,695.07	97,695.07	97,695.07	94,421.99	94,421.99	97,695.07
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	97,695.07	97,695.07	97,695.07	94,421.99	94,421.99	97,695.07
5. District Funded County Program ADA						
a. County Community Schools	272.32	272.32	272.32	272.32	272.32	272.32
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)	272.32	272.32	272.32	272.32	272.32	272.32
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	97,967.39	97,967.39	97,967.39	94,694.31	94,694.31	97,967.39
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	323,980,239.00		323,980,239.00			323,980,239.00
Work in Progress	2,148,056,052.00		2,148,056,052.00	526,722,322.00	266,084,586.00	2,408,693,788.00
Total capital assets not being depreciated	2,472,036,291.00	0.00	2,472,036,291.00	526,722,322.00	266,084,586.00	2,732,674,027.00
Capital assets being depreciated:						
Land Improvements	403,746,763.00		403,746,763.00	16,442,464.00		420,189,227.00
Buildings	2,740,436,777.00		2,740,436,777.00	241,666,610.00	14,271,126.00	2,967,832,261.00
Equipment	284,883,777.00		284,883,777.00	7,982,512.00	665,025.00	292,201,264.00
Total capital assets being depreciated	3,429,067,317.00	0.00	3,429,067,317.00	266,091,586.00	14,936,151.00	3,680,222,752.00
Accumulated Depreciation for:						
Land Improvements	(192,738,055.00)		(192,738,055.00)	(16,854,978.00)		(209,593,033.00)
Buildings	(1,091,355,060.00)		(1,091,355,060.00)	(109,693,421.00)	(3,374,439.00)	(1,197,674,042.00)
Equipment	(221,321,059.00)		(221,321,059.00)	(11,376,231.00)	(416,136.00)	(232,281,154.00)
Total accumulated depreciation	(1,505,414,174.00)	0.00	(1,505,414,174.00)	(137,924,630.00)	(3,790,575.00)	(1,639,548,229.00)
Total capital assets being depreciated, net	1,923,653,143.00	0.00	1,923,653,143.00	128,166,956.00	11,145,576.00	2,040,674,523.00
Governmental activity capital assets, net	4,395,689,434.00	0.00	4,395,689,434.00	654,889,278.00	277,230,162.00	4,773,348,550.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	620,420,823.60	301	558,431.45	303	619,862,392.15	305	284,517.76		307	619,577,874.39	309
2000 - Classified Salaries	225,013,081.64	311	1,986,752.80	313	223,026,328.84	315	20,278,106.08		317	202,748,222.76	319
3000 - Employee Benefits	470,126,589.06	321	5,271,532.74	323	464,855,056.32	325	13,347,502.15		327	451,507,554.17	329
4000 - Books, Supplies Equip Replace. (6500)	54,637,704.58	331	3,341,781.86	333	51,295,922.72	335	7,927,578.06		337	43,368,344.66	339
5000 - Services. . . & 7300 - Indirect Costs	107,285,469.35	341	15,964,483.89	343	91,320,985.46	345	17,446,252.40		347	73,874,733.06	349
TOTAL					1,450,360,685.49	365			TOTAL	1,391,076,729.04	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			61.35%
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)	61.35%
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).	1,391,076,729.04
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	4,411,004,170.88		4,411,004,170.88	1,124,955,500.55	349,426,094.24	5,186,533,577.19	306,434,314.00
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	31,774,460.00		31,774,460.00	19,745,292.00	20,572,522.00	30,947,230.00	20,232,230.00
Net Pension Liability	1,449,568,000.00		1,449,568,000.00	96,567,000.00		1,546,135,000.00	
Total/Net OPEB Liability	135,880,213.00		135,880,213.00	7,202,803.00		143,083,016.00	
Compensated Absences Payable	38,185,703.83		38,185,703.83	1,272,160.00		39,457,863.83	
Governmental activities long-term liabilities	6,066,412,547.71	0.00	6,066,412,547.71	1,249,742,755.55	369,998,616.24	6,946,156,687.02	326,666,544.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	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)	881,572,422.31		881,572,422.31			919,493,914.08
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	97,751.20		97,751.20			97,967.39
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)	97,967.39		97,967.39	94,694.31		94,694.31
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)			97,967.39			94,694.31
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2020-21 Actual			2021-22 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	4,711,107.40		4,711,107.40	4,852,422.00		4,852,422.00
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)	791,286,414.83		791,286,414.83	814,419,655.00		814,419,655.00
5. Unsecured Roll Taxes (Object 8042)	25,639,480.33		25,639,480.33	26,139,250.00		26,139,250.00
6. Prior Years' Taxes (Object 8043)	54,095.28		54,095.28	351,235.00		351,235.00
7. Supplemental Taxes (Object 8044)	12,867,700.19		12,867,700.19	12,405,010.00		12,405,010.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,428,851.00)		(1,428,851.00)	(3,295,156.00)		(3,295,156.00)
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)	78,886,143.63		78,886,143.63	56,152,697.00		56,152,697.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	912,016,090.66	0.00	912,016,090.66	911,025,113.00	0.00	911,025,113.00
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)	912,016,090.66	0.00	912,016,090.66	911,025,113.00	0.00	911,025,113.00

	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)			12,843,957.93			13,219,793.18
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)			12,843,957.93			13,219,793.18
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	262,170,042.00		262,170,042.00	302,720,897.00		302,720,897.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	14,889,503.00		14,889,503.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	277,059,545.00	0.00	277,059,545.00	302,720,897.00	0.00	302,720,897.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	1,503,707,197.50		1,503,707,197.50	1,559,963,277.00		1,559,963,277.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	13,733,467.22		13,733,467.22	10,850,000.00		10,850,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			881,572,422.31			919,493,914.08
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0022			0.9666
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			916,466,874.82			939,710,072.78
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			912,016,090.66			911,025,113.00
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)			11,756,086.80			11,363,317.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			17,294,742.09			41,904,752.96
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			17,294,742.09			41,904,752.96
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])			8,565,694.55			6,674,327.31
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			920,581,785.21			917,699,440.31
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)			11,756,086.80			35,230,425.65
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			920,581,785.21			
b. State Subventions (Line D8)			11,756,086.80			
c. Less: Excluded Appropriations (Line C23)			12,843,957.93			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			919,493,914.08			

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) 42,316,148.84
- 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) 1,269,557,801.90

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) 3.33%

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. 1,019,178.29

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)	32,315,481.18
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	18,977,617.51
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	175.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	969,095.31
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)	3,812,353.69
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)	4,779.70
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)	1,019,178.29
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	55,060,324.10
9. Carry-Forward Adjustment (Part IV, Line F)	10,068,692.72
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	65,129,016.82

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	887,837,721.22
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	161,803,028.23
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	159,653,283.53
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,982,487.16
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	168,287.29
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	131,616.40
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	11,085,994.88
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)	997,175.11
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)	8,423,816.52
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)	110,672,741.98
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)	138,754.93
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)	1,019,178.29
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	3,166,589.42
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,661,047.35
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	10,018,930.27
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	32,440,444.62
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)	1,393,201,097.20

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	3.95%
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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)	4.67%
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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>55,060,324.10</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(5,146,080.00)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.86%) times Part III, Line B19); zero if negative	<u>10,068,692.72</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.86%) times Part III, Line B19) or (the highest rate used to recover costs from any program (2.86%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>10,068,692.72</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>10,068,692.72</u>

Approved indirect cost rate: 2.86%
Highest rate used in any program: 2.86%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	30,715,717.03	878,469.51	2.86%
01	3182	1,450,407.22	41,481.64	2.86%
01	3210	19,556,636.90	559,319.81	2.86%
01	3215	18,373.59	525.49	2.86%
01	3220	57,400,574.77	(191,889.73)	-0.33%
01	3310	20,687,246.74	591,655.26	2.86%
01	3311	416,224.97	11,904.03	2.86%
01	3315	816,281.36	23,345.65	2.86%
01	3327	1,108,329.77	31,698.23	2.86%
01	3345	13,515.46	386.54	2.86%
01	3385	288,793.51	8,259.49	2.86%
01	3395	22,152.17	633.55	2.86%
01	3410	601,147.34	17,121.44	2.85%
01	3550	828,195.73	23,686.40	2.86%
01	4035	2,468,320.19	70,593.96	2.86%
01	4124	386,201.19	11,045.35	2.86%
01	4127	3,144,861.82	89,943.05	2.86%
01	4201	310,075.51	6,201.51	2.00%
01	4203	3,035,512.01	60,710.24	2.00%
01	4510	67,531.37	1,931.40	2.86%
01	5640	1,023,646.24	29,276.28	2.86%
01	5810	11,862,812.07	55,194.25	0.47%
01	6010	2,098,737.88	60,023.91	2.86%
01	6011	81,025.50	2,317.33	2.86%
01	6128	78,539.13	2,246.22	2.86%
01	6230	986,888.12	2,895.75	0.29%
01	6385	405,308.92	11,591.84	2.86%
01	6386	267,322.38	7,645.42	2.86%
01	6387	1,074,912.90	30,742.50	2.86%
01	6388	818,461.25	23,408.00	2.86%
01	6510	3,357,826.78	96,033.85	2.86%
01	6520	451,616.07	12,916.22	2.86%
01	6546	6,107,504.38	174,674.63	2.86%
01	6695	73,796.30	2,110.57	2.86%
01	7220	106,372.06	3,042.25	2.86%
01	7388	832.35	23.81	2.86%
01	7420	8,321,408.50	237,992.28	2.86%
01	7510	2,143,866.55	61,314.58	2.86%
01	7810	18,669.09	533.94	2.86%
01	9010	10,334,194.08	166,639.41	1.61%
11	6371	42,173.04	1,206.15	2.86%
11	6391	1,333,736.64	38,144.87	2.86%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
11	9010	2,983.81	85.34	2.86%
12	6052	53,471.42	1,529.28	2.86%
12	6105	9,458,072.85	270,500.88	2.86%
13	5310	44,760,130.71	1,233,983.45	2.76%
13	5320	25,000.00	715.00	2.86%
13	9010	30,765.58	420.05	1.37%

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	0.00		7,797,936.16	7,797,936.16
2. State Lottery Revenue	8560	16,825,597.73		7,181,696.89	24,007,294.62
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	(16,825,597.73)	16,825,597.73		0.00
6. Total Available (Sum Lines A1 through A5)		0.00	16,825,597.73	14,979,633.05	31,805,230.78
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00	10,936,638.52		10,936,638.52
2. Classified Salaries	2000-2999	0.00	841,279.89		841,279.89
3. Employee Benefits	3000-3999	0.00	5,047,679.32		5,047,679.32
4. Books and Supplies	4000-4999	0.00		5,418,403.65	5,418,403.65
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			1,507,693.64	1,507,693.64
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)		0.00	16,825,597.73	6,926,097.29	23,751,695.02
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	8,053,535.76	8,053,535.76
D. COMMENTS:					
Software licenses in FY 2021: Edgenuity(\$495,550)-provides the majority of the online courses with implementation of the Common Core State Standards. Follett(\$294,007)-provides a library, textbook, media, and digital student device inventory management system. Illuminate(\$539,536)-provides a test management tool and web-based assessment system. Instructure(\$178,200)-provides a Learning Management System to interact with various learning materials, Tuva Labs. (\$400) to develop data literacy lessons and activities to be embedded in our TK-12 math and science curriculums					

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.

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	1,498,836,738.06
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	168,805,306.49
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	168,287.29
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,388,730.69
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	10,588,241.33
4. Other Transfers Out	All	9200	7200-7299	19,053.60
5. Interfund Transfers Out	All	9300	7600-7629	13,332,303.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	18,066,897.34
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				43,563,513.25
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,286,467,918.32

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)		97,967.39
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,131.59
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.)	1,275,826,926.17	13,048.04
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)	1,275,826,926.17	13,048.04
B. Required effort (Line A.2 times 90%)	1,148,244,233.55	11,743.24
C. Current year expenditures (Line I.E and Line II.B)	1,286,467,918.32	13,131.59
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

	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)	Pupils Transportation (Function 3600)		
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)									
Instructional Goals Description									
0001 Pre-Kindergarten	16.80	16.80	16.80	16.80	16.80	19.85	19.85		
1110 Regular Education, K-12	3,749.79	3,749.79	3,749.79	3,749.79	3,749.79	4,470.33	4,470.33	2,825.00	
3100 Alternative Schools	21.49	21.49	21.49	21.49	21.49	25.41	25.41		
3200 Continuation Schools	43.40	43.40	43.40	43.40	43.40	107.72	107.72		
3300 Independent Study Centers	18.40	18.40	18.40	18.40	18.40	43.02	43.02		
3400 Opportunity Schools									
3550 Community Day Schools	7.00	7.00	7.00	7.00	7.00	18.65	18.65		
3700 Specialized Secondary Programs									
3800 Career Technical Education	127.56	127.56	127.56	127.56	127.56	150.79	150.79		
4110 Regular Education, Adult									
4610 Adult Independent Study Centers									
4620 Adult Correctional Education									
4630 Adult Career Technical Education									
4760 Bilingual	236.57	236.57	236.57	236.57	236.57	279.64	279.64		
4850 Migrant Education									
5000-5999 Special Education (allocated to 5001)	1,173.25	1,173.25	1,173.25	1,173.25	1,173.25	1,429.37	1,429.37	1,359.00	
6000 ROC/P	1.00	1.00	1.00	1.00	1.00	1.16	1.16		
Other Goals Description									
7110 Nonagency - Educational									
7150 Nonagency - Other									
8100 Community Services									
8500 Child Care and Development Services									
Other Funds Description									
-- Adult Education (Fund 11)						6.52			
-- Child Development (Fund 12)	83.00	83.00	83.00	83.00	83.00	129.82	129.82		
-- Cafeteria (Funds 13 & 61)									
C. Total Allocation Factors	5,478.26	5,478.26	5,478.26	5,478.26	5,478.26	6,682.28	6,675.76	4,184.00	

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	2,939,537.36	1,050,287.57	3,989,824.93	200,210.88	4,190,035.81	
1110	Regular Education, K-12	579,822,225.11	253,123,058.26	832,945,283.37	41,797,499.48	874,742,782.85	
3100	Alternative Schools	3,431,774.27	1,343,824.83	4,775,599.10	239,641.31	5,015,240.41	
3200	Continuation Schools	9,846,746.93	3,723,733.39	13,570,480.32	680,971.67	14,251,451.99	
3300	Independent Study Centers	6,862,957.60	1,531,293.70	8,394,251.30	421,226.61	8,815,477.91	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	2,233,378.74	623,443.60	2,856,822.34	143,356.39	3,000,178.73	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	21,837,359.24	7,975,968.79	29,813,328.03	1,496,043.72	31,309,371.75	
4110	Regular Education, Adult	19,934.75	0.00	19,934.75	1,000.33	20,935.08	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	39,065,397.28	14,791,845.93	53,857,243.21	2,702,576.20	56,559,819.41	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	332,518,770.40	82,772,041.67	415,290,812.07	20,839,445.10	436,130,257.17	
6000	Regional Occupational Ctr/Prg (ROC/P)	1,029,292.22	62,131.34	1,091,423.56	54,768.03	1,146,191.59	
Other Goals							
7110	Nonagency - Educational	18,068,698.62	0.00	18,068,698.62	906,693.92	18,975,392.54	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	168,287.29	0.00	168,287.29	8,444.72	176,732.01	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services						
----	Enterprise						
----	Facilities Acquisition & Construction						
----	Other Outgo						
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		5,873,976.62	5,873,976.62	3,277,477.15	9,151,453.77	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,546,585.02)	(1,546,585.02)	
----	Total General Fund and Charter Schools Funds Expenditures	1,017,844,359.81	372,871,605.70	1,390,715,965.51	71,222,770.49	1,498,836,738.04	

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

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	2,761,517.00	119,725.73	0.00	291.33	30,089.65	0.00	0.00			27,913.65	0.00	2,939,537.36
1110	Regular Education, K-12	573,521,520.36	455,871.40	1,447,098.23	20,503.40	11,027.01	0.00	4,006,110.25			360,094.46	0.00	579,822,225.11
3100	Alternative Schools	2,586,790.66	0.00	2,568.19	650,314.83	192,100.59	0.00	0.00			0.00	0.00	3,431,774.27
3200	Continuation Schools	6,192,404.98	82,646.40	289,976.51	1,677,992.87	1,338,920.80	0.00	0.00			264,805.37	0.00	9,846,746.93
3300	Independent Study Centers	4,195,322.48	1,519,920.41	140,806.89	590,007.23	311,098.62	0.00	0.00			105,801.97	0.00	6,862,957.60
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	1,085,081.02	136,194.07	168.87	326,660.99	480,995.86	0.00	0.00			204,277.93	0.00	2,233,378.74
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	22,186,640.49	(748,849.93)	0.00	222,959.50	176,609.18	0.00	0.00			0.00	0.00	21,837,359.24
4110	Regular Education, Adult	0.00	19,719.23	0.00	0.00	0.00	0.00	215.52			0.00	0.00	19,934.75
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	34,881,818.25	2,386,215.68	1,137,642.06	174,605.55	485,115.74	0.00	0.00			0.00	0.00	39,065,397.28
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	266,965,492.76	9,224,870.27	3,275,252.78	932,883.75	45,038,754.13	6,852,390.69	0.00			229,126.02	0.00	332,518,770.40
6000	ROC/P	154,085.89	875,206.33	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,029,292.22
Other Goals													
7110	Nonagency - Educational	16,660,000.52	1,062,556.63	0.00	205,218.44	140,923.03	0.00	0.00	0.00	0.00	0.00	0.00	18,068,698.62
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 Child Care and Development		0.00	0.00	0.00	0.00	0.00		168,287.29	0.00	0.00	0.00	168,287.29
8500	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		931,190,674.41	15,134,076.22	6,293,513.53	4,801,437.89	48,205,634.61	6,852,390.69	4,006,325.77	168,287.29	0.00	1,192,019.40	0.00	1,017,844,359.81

* 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	694,902.39	355,385.18	0.00		1,050,287.57
1110	Regular Education, K-12	155,103,456.18	80,034,712.78	17,984,889.30		253,123,058.26
3100	Alternative Schools	888,895.98	454,928.85	0.00		1,343,824.83
3200	Continuation Schools	1,795,164.53	1,928,568.86	0.00		3,723,733.39
3300	Independent Study Centers	761,083.59	770,210.11	0.00		1,531,293.70
3400	Opportunity Schools	0.00	0.00	0.00		0.00
3550	Community Day Schools	289,542.66	333,900.94	0.00		623,443.60
3700	Specialized Secondary Programs	0.00	0.00	0.00		0.00
3800	Career Technical Education	5,276,294.64	2,699,674.15	0.00		7,975,968.79
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	9,785,301.21	5,006,544.72	0.00		14,791,845.93
4850	Migrant Education	0.00	0.00	0.00		0.00
5000-5999	Special Education (allocated to 5001)	48,529,418.98	25,590,776.83	8,651,845.86		82,772,041.67
6000	ROC/P	41,363.24	20,768.10	0.00		62,131.34
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00		0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00		0.00
Other Funds						
--	Adult Education (Fund 11)		116,590.87			116,590.87
--	Child Development (Fund 12)	3,433,148.75	2,324,237.00	0.00		5,757,385.75
--	Cafeteria (Funds 13 and 61)		0.00			0.00
Total Allocated Support Costs		226,598,572.15	119,636,298.39	26,636,735.16		372,871,605.70

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)	12,055,090.19
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	175.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	33,312,656.29
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	27,401,434.03
5	Total Central Administration Costs in General Fund and Charter Schools Funds	72,769,355.51
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	1,017,844,359.81
2	Total Allocated Costs (from Form PCR, Column 2, Total)	372,871,605.70
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	1,390,715,965.51
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,661,047.35
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	10,018,930.27
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	47,759,980.04
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	59,439,957.66
D. Total Direct Charged and Allocated Costs (B3 + C5)		1,450,155,923.17
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.02%

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)	3,818,507.05				3,818,507.05
Enterprise (Objects 1000-5999, 6400, and 6500)		131,616.40			131,616.40
Facilities Acquisition & Construction (Objects 1000-6500)			6,195,176.66		6,195,176.66
Other Outgo (Objects 1000-7999)				26,752,701.93	26,752,701.93
Total Other Costs	3,818,507.05	131,616.40	6,195,176.66	26,752,701.93	36,898,002.04

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	(22,056,210.69)	0.00	(1,546,585.02)				
Other Sources/Uses Detail					18,965,167.47	13,332,303.00		
Fund Reconciliation							23,785,664.57	87,875,144.63
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	39,436.36	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							104,598.00	121,113.48
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,626.15	0.00	272,030.16	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							45,734.47	5,419,195.05
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	730,823.95	0.00	1,235,118.50	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							448,429.20	11,651,207.17
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					662,303.00	364,095.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	15,813,991.28	0.00						
Other Sources/Uses Detail					388,562.00	5,041,578.63		
Fund Reconciliation							24,997,676.14	19,618,631.42
25 CAPITAL FACILITIES FUND								
Expenditure Detail	5,507,186.34	0.00						
Other Sources/Uses Detail					0.00	17,300,000.00		
Fund Reconciliation							0.00	1,644,489.76
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					5,041,578.63	388,562.00		
Fund Reconciliation							59.81	6,943,241.31
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	1,167.26	0.00						
Other Sources/Uses Detail					0.00	1,301,072.47		
Fund Reconciliation							0.00	423,424.02
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		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	415.71	0.00						
Other Sources/Uses Detail					12,670,000.00	0.00		
Fund Reconciliation							84,627,036.19	312,751.54
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	22,056,210.69	(22,056,210.69)	1,546,585.02	(1,546,585.02)	37,727,611.10	37,727,611.10	134,009,198.38	134,009,198.38

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Unaudited Actuals
2020-21 Unaudited Actuals
Technical Review Checks

San Diego Unified

San Diego County

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

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

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

67	7690	0	0000	0000	8699	7690	8699	2,356.00
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Explanation: This exception is a result of the entries made to record CALSTRS On-Behalf Pension Contributions in resource 76900, as required under GASB 68. Since Fund 67 does not accept revenue object code 8590, we used revenue object code 8699, which resulted in this exception.

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01	3220	0	0000	0000	9791	3220	9791	-7,394,954.40
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Explanation: California Department of Education required the revenue for this resource to be posted in FY 20-21 but expenditures could be posted in FY 19-20 which is causing a negative beginning fund balance in FY 20-21

13	7024	0	0000	0000	9791	7024	9791	-2,999.60
----	------	---	------	------	------	------	------	-----------

Explanation: A 10% of the total grant amount was accrued on 06/30/2019 based on the original approved grant and reversed on 07/01/2019. The total approved grant was revised in November 2019, which leads to less than the original 10% that was received in FY19/20. Correctional journal entry 0000453949 was posted on 09/18/2020 to write off the negative fund balance in resource 70240 fund 13 from FY 19-20 to resource 00000 fund 01000.

13	7024	0	0000	0000	9795	7024	9795	2,999.60
----	------	---	------	------	------	------	------	----------

Explanation: A 10% of the total grant amount was accrued on 06/30/2019 based on the original approved grant and reversed on 07/01/2019. The total approved

grant was revised in November 2019, which leads to less than the original 10% that was received in FY19/20. Correctional journal entry 0000453949 was posted on 09/18/2020 to write off the negative fund balance in resource 70240 fund 13 from FY 19-20 to resource 00000 fund 01000.

GENERAL LEDGER CHECKS

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	0000	3702	-213,078.84
Explanation: The negative amount in Object 3702 is due to Retiree Medical Billed Out is higher than Retiree Medical Paid Out			
01	3220	5100	-38,531.50
Explanation: The negative balance is a credit to the resource for FY20 expenses.			
25	9010	5600	-3,664.00
Explanation: Fund 25 - Credit due to reversal of the FY20 accrual since no rent payment due for June 2020. Students were learning remotely and not on campus. The credit corrects the understatement of the beginning fund balance in FY21.			
51	0000	8629	-206,378.00
Explanation: SDUSD was required to reclassify accounting records for Fund 51 to match the San Diego County Office of Education. The negative balance for Object 8629 resulted from Fund 51 reclassification.			

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

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
01	3220	7200-7600	-107,189.37
Explanation: Negative is due to owed credit of Indirects of prior year expenditures. Indirects are ineligible costs against resource.			
25	9010	8700	-3,664.00
Explanation: Fund 25 - Credit due to reversal of the FY20 accrual since no rent payment due for June 2020. Students were learning remotely and not on campus. The credit corrects the understatement of the beginning fund balance in FY21.			

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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Unaudited Actuals
2021-22 Budget
Technical Review Checks

San Diego Unified

San Diego County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	0000	3702	-127,683.00

Explanation: The negative amount in Object 3702 is due to Retiree Medical Billed Out is higher than Retiree Medical Paid Out.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.