Liberty Union High School District

Unaudited Actuals Financial Report
2020-2021

Board Meeting September 8, 2021

20 Oak Street, Brentwood, California, 94513 – (925) 634-2166 – www.luhsd.net

Liberty Union High School District

20 Oak Street
Brentwood, CA 94513
Phone: 925.634.2166 Fax (925) 634-1687

TO: Superintendent and Board Members
FROM: Liz Robbins
DATE: September 8, 2021

RE: 2020-21 Unaudited Actuals

Attached for your review is a copy of the Unaudited Actuals (UA) for fiscal year ending 2020-21. This report is presentation of the District's financial status as of June 30, 2021.

Despite another year of dealing with the pandemic, 2020-21 year had positive revenue growth for education and the district had expenditure savings from being on Distance Learning and Hybrid in addition to a large influx of one-time federal and state funds. As a result, the ending fund balance increased from prior year by $10.2M. The largest part or approximately 60% of the ending fund balance is restricted dollars. LCFF Supplemental Funds budget was $4,365,845 and the actual expenditures were $4,091,112. This leaves a carryover of $274,730 for Supplemental and is part of the Unrestricted Ending Fund Balance. The expenditures and carryover have been budgeted in the Local Control Accountability Plan district designated resource 0787. This resource tracks the LCAP goal expenditures for students participating in the Free and Reduced Lunch program as well as English Learners, Homeless and students in Foster Family Homes. Many of the LCAP goals were fully implemented and is reflected in the expenditures for this fiscal year end.

ESTIMATED ACTUALS vs. UNAUDITED ACTUALS

Each year districts are required to include an estimate of the Ending Fund Balance in the Budget Adoption process. I have summarized below the variance of what was the 2020-21 Estimated Actuals and where the District ended with the 2020-21 Unaudited Actuals for the General Fund. The largest expenditure variance was a decrease of ($2.63M) on supplies and general instructional materials and outside services and was a combination of unrestricted and restricted savings. In addition, there is a decrease in federal and state revenue that was deferred to 2021-22.

Ending Fund Balance Comparison			
	ESTIMATED	UNAUDITED ACTUALS	VARIANCE
Unrestricted	$ 9,491,219	$ 10,530,288	$ 1,039,069
Restricted	$ 16,068,968	$ 14,639,544	$ (1,429,425)
Totals	$ 25,560,187	$ 25,169,832	$ (390,355)

INCLUDED IN YOUR PACKET:

- Two page Certification, Form CA
- Power Point Summary of 2020-21 Unaudited Actuals
- One page summary worksheet for the General Fund Estimated and Unaudited Actuals
- Summary of Components of 2020-21 Ending Fund Balance
- ADA for 2020-21 UA and 2021-22 Budget and other SACS Supplemental forms
- Formal SACS forms
- A one page summary of all other funds

All information listed above is presented in the order of appearance in your packet and begin just after the two-page certification Form CA.

BOARD ACTION REQUESTED: Approval of the 2020-21 Unaudited Actual report as presented.

2020-21 Unaudited Actuals Financial Report

Liz Robbins
Chief Business Officer
September 8, 2021

2020-21 Enrollment and ADA*

Year	CALPADS	inc/(dec)	ADA	inc/(dec)
18/19	8,320	101	7,835	93
19/20	8,304	(16)	7,869	34
20/21	8,222	(82)	7,869	(0)

*does not include COE

Unaudited Actuals – Revenue

Revenue	2020-21 Estimated Actuals	2020-21 Unaudited Actuals	Difference	%	Note#
Local Control Funding Revenue includes EPA	$81,662,176	$81,758,084	$95,908	0.12%	1
Federal Revenues	7,636,182	6,703,334	($932,848)	-13.92%	1
Other State Revenues	16,696,235	14,566,196	($2,130,039)	-14.62%	1
Other Local Revenues	4,182,484	4,700,460	$517,975	11.02%	1
TOTAL REVENUES	$110,177,078	$107,728,074	($2,449,003)	-2.27%	

Unaudited Actuals – Expenditures

EXPENDITURES	2020-21 Estimated Actuals	2020-21 Unaudited Actuals	Difference	%	Note#
Certificated Salaries	$40,318,603	$40,786,518	$467,915	1.15%	2
Classified Salaries	10,767,599	10,797,600	$30,002	0.28%	2
Employee Benefits	24,418,362	24,341,617	($76,745)	-0.32%	2
Books and Supplies	5,852,635	5,103,683	($748,952)	-14.67%	2
Services & Other Operating Expenses	13,837,704	11,949,672	($1,888,032)	-15.80%	2
Capital Outlay	186,611	340,230	$153,619	45.15%	2
Other Outgo	4,139,085	4,112,661	($26,424)	-0.64%	2
Direct Support/Indirect Costs	(102,000)	(87,855)	$14,145	-16.10%	2
TOTAL EXPENDITURES	$99,418,598	$97,344,126	($2,074,472)	-2.13%	

Unaudited Actuals – Summary
Net Increase/Decrease and Transfer In/Out

	2020-21 Estimated Actuals	2020-21 Unaudited Actuals	Difference
TOTAL REVENUES	$110,177,078	$107,728,074	($2,449,004)
TOTAL EXPENDITURES	99,418,598	97,344,126	($2,074,472)
Increase (decrease) in Fund Balance	$10,758,480	$10,383,949	($374,532)
TOTAL OTHER FINANCING SOURCES	$ (200,000)	$ (215,824)	($ 15,824)
Net Increase (decrease) in Fund Balance	$10,558,480	$10,168,125	($390,355)
FUND BALANCE, RESERVES			
Beginning Balance, July 1	$15,001,707	$15,001,707	$ 0
Audit/Restatement Adjustments	$ 0	$ 0	$ 0
Ending Balance, June 30	$25,560,187	$25,169,832	($390,355)

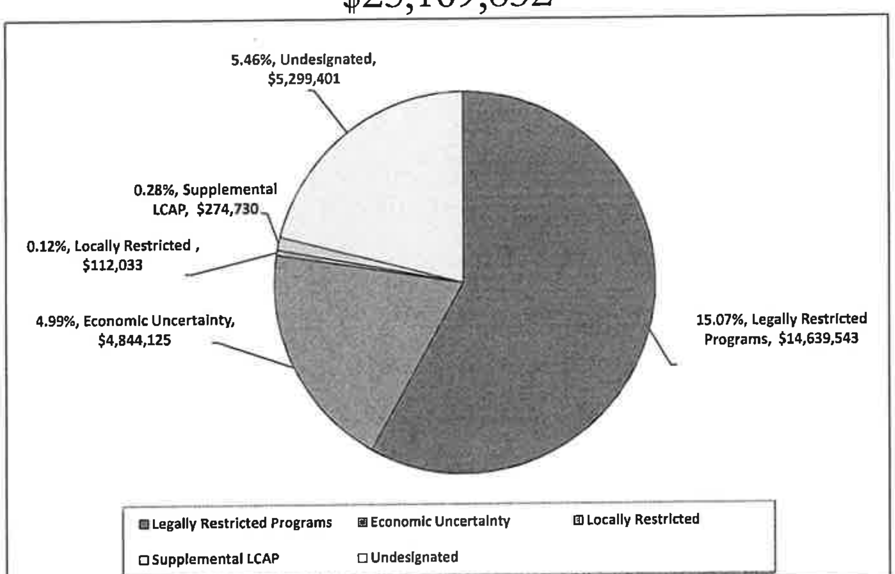
Notes to General Fund Unaudited Actuals

Note#	Comments	Increase/ (Decrease)
1	**Revenue**	
	LCFF slight increase and LCFF Property Tax Transfer	$ 95,908
	Federal - deferred revenue - one time and Title I,II, III and ESSA	$ (932,848)
	State - increase unrestricted and restricted Lottery, Deferred one time COVID relief	$ (2,130,039)
	Local - increase Redevelopment RDA and facility rental and decrease SELPA Special Education	$ 517,975
		$ (2,449,003)
2	**Expenditures**	
	Certificated salaries increase short term and long term subs, June PD day	$ 467,915
	Unrestricted support Classified salaries	$ 30,002
	Decrease STRS and PERS restricted contributions form one time carryover	$ (76,745)
	Decrease supply and material purchases - site allocation and one time	$ (748,952)
	Decrease services and utilities including one time	$ (1,888,032)
	Increase in technology purchases over $5,000	$ 153,619
	Decrease in COE SPED and slight increase in indirect cost	$ (12,279)
		$ (2,074,472)
3	**Transfers in/(out) of General Fund**	
	Contribution to Food Service from General Fund	$ (15,824)
4	**Change in Fund Balance**	$ (390,355)

Components of Ending Fund Balance - 2020-21 Unaudited Actuals

Locally Restricted Programs	Resource		Total	% of Exp	% of EFB
Revolving	0000	$	10,000		
Locally Restricted -Site	0012/0017	$	102,033		
Supplemental	0787	$	274,730		
Total		$	**386,763**	0.40%	1.54%
Legally Restricted Programs					
Medi-Cal Billing Option	5640	$	9,121		
Restricted Lottery	6300	$	1,084,135		
Special Education	6500	$	1,615,941		
Classified PD	7311	$	34,001		
Extended Learning Opportunity (one time)	7425/7426	$	5,372,302		
CCCSIG Safety	9011	$	60,409		
Risk Management Safety	9012	$	68,041		
MAA Reimbursement	9014	$	508,159		
Microsoft Voucher Reimb	9016	$	93,036		
Mental Health	9018	$	547,303		
Vernon Noble Library Donation	9020	$	53,808		
Redevelopment	9198	$	5,179,780		
other Restricted	9010	$	13,508		
Total		$	**14,639,543**	15.07%	58.16%
Required Reserve & Undesignated					
Economic Uncertainty & Board EUC	0000	$	4,844,125	4.99%	19.25%
Other Undesignated	0000	$	5,299,401	5.46%	21.05%
Total		$	**10,143,526**		
Ending Balance June 30, 2021		$	25,169,832	25.91%	100.00%

2020-21 Ending Fund Balance
$25,169,832



Other Funds

Fund Description	Fund	Balance as of June 30, 2021	Increase/ (Decrease)
Associated Student Body	08	$ 2,355,809	$ (282,607)
Adult Education	11	$ 1,049,728	$ 254,135
Cafeteria Fund	13	$ 484,406	$ (132,648)
Deferred Maintenance	14	$ 1,487,200	$ 582,642
Reserved for Technology	17	$ 2,918,422	$ (222,873)
GO Bond Funding - Measure U	21	$ 65,348,747	$ 38,197,351
Capital Facilities	25	$ 5,836,153	$ 3,154,131
State Facilities Fund	35	$ -	$ (8,051)
Special Reserve Fund (capital)	40	$ 4,615,015	$ 4,613,911
Transportation Fund	63	$ -	$ -
Scholarship Fund	73	$ 44,936	$ (7,463)

Questions?

2020-21 Unaudited Actuals as compared to 2020-21 Estimated Actuals

Revenue	2020-21 Estimated Actuals	2020-21 Unaudited Actuals	Difference	%	Note #
Local Control Funding Revenue includes EPA	$81,662,176	$81,758,084	$95,908	0.12%	1
Federal Revenues	7,636,182	6,703,334	($932,848)	-13.92%	1
Other State Revenues	16,696,235	14,566,196	($2,130,039)	-14.62%	1
Other Local Revenues	4,182,484	4,700,460	$517,975	11.02%	1
TOTAL REVENUES	**$110,177,078**	**$107,728,074**	**($2,449,003)**	-2.27%	
EXPENDITURES					
Certificated Salaries	$40,318,603	$40,786,518	$467,915	1.15%	2
Classified Salaries	10,767,599	10,797,600	$30,002	0.28%	2
Employee Benefits	24,418,362	24,341,617	($76,745)	-0.32%	2
Books and Supplies	5,852,635	5,103,683	($748,952)	-14.67%	2
Services & Other Operating Expenses	13,837,704	11,949,672	($1,888,032)	-15.80%	2
Capital Outlay	186,611	340,230	$153,619	45.15%	2
Other Outgo	4,139,085	4,112,661	($26,424)	-0.64%	2
Direct Support/Indirect Costs	(102,000)	(87,855)	$14,145	-16.10%	2
TOTAL EXPENDITURES	**$99,418,598**	**$97,344,126**	**($2,074,472)**	-2.13%	
Net increase (decrease) in Fund Balance	$10,758,480	$10,383,949	($374,531)		
OTHER FINANCING SOURCES/USES					
Transfers In	$ 250,000	$250,000	$0		
Transfers Out	$ (450,000)	($465,824)	($15,824)		
TOTAL OTHER FINANCING SOURCES	$ (200,000)	$ (215,824)	$ (15,824)		3
	$10,558,480	$10,168,125	($390,355)		4
FUND BALANCE, RESERVES					
Beginning Balance, July 1	$15,001,707	$15,001,707	$0		
Audit/Restatement Adjustments	$ -	$ -	$ -		
Ending Balance, June 30	**$25,560,187**	**$25,169,832**	($390,355)		

Notes to 2020-21 Unaudited Actuals

Note#	Comments		Increase/ (Decrease)
1	**Revenue**		
	LCFF - increase LCFF and LCFF Property Tax Transfer	$	95,908
	Deferred Revenue - One time and Title I,II, III and ESSA	$	(932,848)
	State Revenue - Increase unrestricted and restricted Lottery, Deferred One time COVID relief	$	(2,130,039)
	Increase Redevelopment RDA, SELPA Special Education and Facility Rental revenue	$	517,975
		$	(2,449,003)
2	**Expenditures**		
	Certficated Salaries, increase short term and long term subs, June PD day	$	467,915
	Unrestricted support classified salaries	$	30,002
	Decrease STRS and PERS restricted contributions form one time carryover	$	(76,745)
	Decrease supply and material purchases - site allocation and one time	$	(748,952)
	Decrease services and utilities including one time	$	(1,888,032)
	Increase in technoloyg purchases over $5,000	$	153,619
	Decrease in COE SPED and slight increase in indirect cost	$	(12,279)
		$	(2,074,472)
3	**Transfers in/(out) of General Fund**		
	Contribution to Food Service from General Fund	$	(15,824)
4	**Change in Fund Balance**	$	(390,355)

Fund 01 Unrestricted & Restricted
2020-21 Unaudited Actuals

REVENUES		Unrestricted		Restricted		TOTAL
Local Control Funding Revenue includes EPA		$79,485,314		$2,272,770		$81,758,084
Federal Revenues		0		$6,703,334		$6,703,334
Other State Revenues		1,890,954		12,675,243		$14,566,196
Other Local Revenues		597,458		4,103,001		$4,700,459
TOTAL REVENUES		$81,973,726		$25,754,348		$107,728,074
EXPENDITURES						
Certificated Salaries		$32,414,712		$8,371,806		$40,786,518
Classified Salaries		6,927,169		3,870,432		$10,797,600
Employee Benefits		15,296,634		9,044,983		$24,341,617
Books and Supplies		1,130,515		3,973,168		$5,103,683
Services & Other Operating Expenses		7,180,497		4,769,175		$11,949,672
Capital Outlay		98,022		242,208		$340,230
Other Outgo		1,433,858		2,678,803		$4,112,661
Direct Support/Indirect Costs		(154,942)		67,087		($87,855)
TOTAL EXPENDITURES		$64,326,465		$33,017,661		$97,344,126
Balance		$17,647,261		($7,263,313)		$10,383,949
OTHER FINANCING SOURCES/USES						
Transfers In		250,000		0	$	250,000
Transfers Out-LLM to Fd 13		15,824		450,000	$	465,824
Contributions to/From Restricted	$	(15,800,919)	$	15,800,919	$	-
TOTAL OTHER FINANCING SOURCES	$	(15,566,743)	$	15,350,919	$	(215,824)
NET INCREASE/<DECREASE> IN FUND BALANCE		$2,080,519		$8,087,606		$10,168,125
FUND BALANCE, RESERVES						
Beginning Balance, July 1		$8,449,769		$6,551,938		15,001,707
Audit/Restatement Adjustments		0		0		0
Ending Balance, June 30		$10,530,288		$14,639,544		$25,169,831

2020-21 Unaudited Actuals as compared to 2020-21 Estimated Actuals

	2020-21 Estimated Actuals	2020-21 Unaudited Actuals	Difference
TOTAL REVENUES	$110,177,078	$107,728,074	($2,449,003)
TOTAL EXPENDITURES	99,418,598	97,344,126	($2,074,472)
Increase (decrease) in Fund Balance	$10,758,480	$10,383,949	($374,531)
OTHER FINANCING SOURCES/USES			
Transfers In	250,000	250,000	$ -
Transfers Out	(450,000)	(465,824)	$ (15,824)
TOTAL OTHER FINANCING SOURCES	$ (200,000)	$ (215,824)	$ (15,824)
Net Increase (decrease) in Fund Balance	$10,558,480	$10,168,125	($390,355)
FUND BALANCE, RESERVES			
Beginning Balance, July 1	$15,001,707	$15,001,707	$ (0)
Audit/Restatement Adjustments	0	0	0
Ending Balance, June 30	$25,560,187	$25,169,831	($390,355)

2020-21 Unaudited Actuals General Fund
Components of Ending Fund Balance

Locally Restricted Programs	Resource		Total	% of Exp	% of EFB
Revolving	0000	$	10,000		
Locally Restricted -Site	0012/0017	$	102,033		
Supplemental	0787	$	274,730		
Total		**$**	**386,763**	0.40%	1.54%
Legally Restricted Programs					
Medi-Cal Billing Option	5640	$	9,121		
Restricted Lottery	6300	$	1,084,135		
Special Education	6500	$	1,615,941		
Classified PD	7311	$	34,001		
Extended Learning Opportunity (one time)	7425/7426	$	5,372,302		
CCCSIG Safety	9011	$	60,409		
Risk Management Safety	9012	$	68,041		
MAA Reimbursement	9014	$	508,159		
Microsoft Voucher Reimb	9016	$	93,036		
Mental Health	9018	$	547,303		
Vernon Noble Library Donation	9020	$	53,808		
Redevelopment	9198	$	5,179,780		
other Restricted	9010	$	13,508		
Total		**$**	**14,639,543**	15.07%	58.16%
Required Reserve & Undesignated					
Economic Uncertainty & Board EUC	0000	$	4,844,125	4.99%	19.25%
Other Undesignated	0000	$	5,299,401	5.46%	21.05%
Total		**$**	**10,143,526**		
Ending Balance June 30, 2021		**$**	**25,169,832**	25.91%	100.00%

Liberty Union High (61721) - 2020-21 Unaudited Actuals | 8/23/2021 | v.22.2a

LOCAL CONTROL FUNDING FORMULA						2020-21						2021-22
LCFF ENTITLEMENT CALCULATION												
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		0.00%	0.00%	30.31%	30.31%			5.07%	0.00%	29.98%	29.98%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	-	$ 7,702	$ 801	$ 515	$ -	$ -	-	$ 8,093	$ 842	$ 536	$ -	$ -
Grades 4-6	-	7,818		474	-	-	-	8,215		493	-	-
Grades 7-8	-	8,050		488	-	-	-	8,458		507	-	-
Grades 9-12	7,903.88	9,329	243	580	-	80,242,202	7,896.20	9,802	255	603	-	84,173,632
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 73,735,297	$ 1,920,642	$ 4,586,263	$ -	$ 80,242,202		$ 77,398,552	$ 2,013,531	$ 4,761,549	$ -	$ 84,173,632
NSS Allowance		-				-		-				-
TOTAL BASE	7,903.88	$ 73,735,297	$ 1,920,642	$ 4,586,263	$ -	$ 80,242,202	7,896.20	$ 77,398,552	$ 2,013,531	$ 4,761,549	$ -	$ 84,173,632
ADD ONS:												
Targeted Instructional Improvement Block Grant						$ 148,459						$ 148,459
Home-to-School Transportation						191,071						191,071
Small School District Bus Replacement Program						-						-
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF ENTITLEMENT						**$ 80,581,732**						**$ 84,513,162**
STATE AID CALCULATION												
Miscellaneous Adjustments						-						-
Adjusted LCFF Entitlement						80,581,732						84,513,162
Local Revenue (including RDA)						(40,178,293)						(40,267,727)
Gross State Aid						$ 40,403,439						$ 44,245,435
MINIMUM STATE AID CALCULATION												
			12-13 Rate	2020-21 ADA		N/A			12-13 Rate	2021-22 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			$ 6,057.84	7,903.88		$ 47,880,440			$ 6,057.84	7,896.20		$ 47,833,916
2012-13 NSS Allowance (deficited)						-						-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(40,178,293)						(40,267,727)
Subtotal State Aid for Historical RL/Charter General BG						7,702,147						7,566,189
Categorical funding from 2012-13 net of fair share reduction						4,047,548						4,047,548
Charter School Categorical Block Grant adjusted for ADA			-	-		-			-	-		-
Minimum State Aid Guarantee Before Proration Factor						11,749,695						11,613,737
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						$ 11,749,695						$ 11,613,737
LCFF Entitlement (before COE transfer, Choice & Charter Supp						$ 80,581,732						$ 84,513,162
Change Over Prior Year			-0.24%	(190,653)					4.88%	3,931,430		
LCFF Entitlement Per ADA						10,195						10,703
Per-ADA Change Over Prior Year			-0.23%	(24)					4.98%	508		
Basic Aid Status (school districts only)						*Non-Basic Aid*						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES												
				Increase		2020-21				Increase		2021-22
State Aid			-6.52%	(2,280,300)		$ 32,701,213			12.16%	3,977,954		$ 36,679,167
Education Protection Account						7,702,226						7,566,268
Property Taxes Net of In-Lieu Transfers			5.55%	2,114,385		40,178,293			0.22%	89,434		40,267,727
Charter In-Lieu Taxes			0.00%	-		-			0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplement			-0.21%	(165,915)		$ 80,581,732			5.05%	4,067,388		$ 84,513,162

LCFF CALCULATOR

61721	5 digit District code or 7 digit School code *(from the CDS code)*	LEA:	Liberty Union High
NEW CHARTER?	Is this calculation for a new charter school? (select from drop down list)	Projection Title:	2020-21 Unaudited A
District	Projection Type	Created by:	Liz Robbins
		Email:	robbinsl@luhsd.net
8/23/2021	Projection Date	Phone:	925-634-2166 x2030

Liberty Union High (61721)	PY2 2019-20	PY1 2020-21	CY 2021-22
(1) UNIVERSAL ASSUMPTIONS			
Supplemental Grant %	*20.00%*	*20.00%*	*20.00%*
Concentration Grant (>55% population)	*50.00%*	*50.00%*	*65.00%*
Statutory COLA & Augmentation/Suspension *(prefilled as calculated by the Department of Finance, DOF)*	3.26%	0.00%	5.07%
Statutory COLA	*3.26%*	*2.31%*	*1.70%*
Augmentation/(COLA Suspension)	*0.00%*	*-2.31%*	*3.37%*
Base Grant Proration Factor	*0.00%*	*0.00%*	*0.00%*
Add-on, ERT & MSA Proration Factor	*0.00%*	*0.00%*	*0.00%*
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	16.13801139%	70.06785065%	70.07%
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	16.08698870%	70.06785065%	70.07%
Local EPA Accrual	$ -	$ -	$ -
Local EPA Accrual - Prior Year			

(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

NO	Is your district required to transfer in-lieu
NO	Does your district have a necessary small :

(a) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION				
	Did your district meet the requirements of funding?	YES	YES	YES
(b) PROPERTY TAXES				
C-1 A-6	Estimated Property Taxes (excluding RDA)	$ 36,959,402	$ 39,078,637	$ 39,078,637
B-5	Redevelopment Agency Local Revenue	$ 1,189,090	$ 1,189,090	$ 1,189,090
	Less In-Lieu transfer	$ (84,584)	$ (89,434)	$ -
	Total Local Revenue	$ 38,063,908	$ 40,178,293	$ 40,267,727

Liberty Union High (61721)		2019-20	2020-21	2021-22
(c) OTHER LCFF ADJUSTMENTS				
~~If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from~~ this exhibit. Adjustments can be positive or negative.				
H-2	**Miscellaneous Adjustments**	$ -	$ -	
J-5	**Minimum State Aid Adjustments**	$ -	$ -	
(d) UNDUPLICATED PUPIL PERCENTAGE				
A-1.2 / A-3.2	**District Enrollment (second prior year)**	8,219	8,320	
A-1.1 / A-3.1	**District Enrollment (first prior year)**	8,320	8,304	
A-1 / A-3	**District Enrollment**	8,304	8,222	8,162
A-2.2 / A-4.2	**COE Enrollment (second prior year)**	50	56	
A-2.1 / A-4.1	**COE Enrollment (first prior year)**	56	47	
A-2 / A-4	**COE Enrollment**	47	49	47
	Total Enrollment	8,351	8,271	8,209
B-1.2 / B-3.2	**District Unduplicated Pupil Count (second prior year)**	2,610	2,531	
B-1.1 / B-3.1	**District Unduplicated Pupil Count (first prior year)**	2,531	2,688	
B-1 / B-3	**District Unduplicated Pupil Count**	2,688	2,294	2,400
B-2.2 / B-4.2	**COE Unduplicated Pupil Count (second prior year)**	21	20	
B-2.1 / B-4.1	**COE Unduplicated Pupil Count (first prior year)**	20	20	
B-2 / B-4	**COE Unduplicated Pupil Count**	20	23	20
	Total Unduplicated Pupil Count	2,708	2,317	2,420
		3-yr rolling percentage	*3-yr rolling percentage*	*3-yr rolling percentage*
	Single Year Unduplicated Pupil Percentage	32.43%	28.01%	29.48%
C-1	Unduplicated Pupil Percentage (%)	31.57%	30.31%	29.98%
(e) AVERAGE DAILY ATTENDANCE (ADA)				
Enter ADA by grade span. The calculator will determine the greater of current or prior year ADA (hold harmless) for each yation .				
	Current Year ADA: (P-2, Annual for Special Day Class Extended Year)			
B-1, D-6	**Grades TK-3**	-	-	
B-2, D-7	**Grades 4-6**	-	-	
B-3, D-8	**Grades 7-8**	-	-	
B-4, D-9	**Grades 9-12**	7,838.19	7,838.19	7,839.20
	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)			
E-1, D-17	**Grades TK-3**	-	-	
E-2, D-18	**Grades 4-6**	-	-	
E-3, D-19	**Grades 7-8**	-	-	
E-4, D-20	**Grades 9-12**	22.10	22.10	13.00
	District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).			
	DISTRICT TOTAL	7,860.29	7,860.29	7,852.20
	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)			
E-6, E-11	**Grades TK-3**	-	-	
E-7, E-12	**Grades 4-6**	-	-	
E-8, E-13	**Grades 7-8**	-	-	
E-9, E-14	**Grades 9-12**	43.59	43.59	44.00
	COUNTY TOTAL	43.59	43.59	44.00
	RATIO: District ADA-to-Enrollment	94.66%	95.60%	96.20%
	RATIO: County ADA-to-Enrollment	92.74%	88.96%	93.62%

Liberty Union High (61721) - 2020-21 Unaudited Actuals

EDUCATION PROTECTION ACCOUNT

Certification Period:	*Est. Annual* 2019-20	P2 2020-21	*Est. Annual* 2020-21	2021-22	*Est. Annual* 2021-22
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT					
A-1 Total ADA for EPA Minimum	7,903.88	7,903.88	7,903.88	7,896.20	7,896.20
A-2 Minimum Funding per ADA	$ 200	$ 200	$ 200	$ 200	$ 200
A-3 EPA Minimum Funding (A-1 * A-2)	$ *1,580,776*	$ 1,580,776	$ 1,580,776	$ 1,579,240	$ 1,579,240
EPA PROPORTIONATE SHARE CAP					
Adjusted Total Revenue Limit	$ *47,880,519*	$ -	$ *47,880,519*	$ *47,833,995*	$ *47,833,995*
Current Year Adjusted NSS Allowance	$ -	$ -	$ -	$ -	$ -
B-12 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	$ *47,880,519*	$ *47,880,520*	$ 47,880,519	$ *47,833,995*	$ 47,833,995
B-13 Local Revenue/In-Lieu of Property Taxes	$ 38,063,908	$ 40,178,293	$ 40,178,293	$ 40,267,727	$ 40,267,727
B-14 EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	$ *9,816,611*	$ 7,702,227	$ 7,702,226	$ 7,566,268	$ 7,566,268
EPA PROPORTIONATE SHARE					
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	$47,880,519	*$ 47,880,520*	$47,880,519	$47,833,995	$47,833,995
C-2 Statewide EPA Proportionate Share Ratio ***(as of P-2 certification)***	*N/A*	70.06785065%	*N/A*	70.06785065%	*N/A*
C-3 EPA Proportionate Share (C-1 * C-2)	$ *7,726,964*	$ 33,548,851	$ *33,548,851*	$ 33,516,252	$ *33,516,252*
EPA ENTITLEMENT					
D-1 EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)	$ *7,726,964*	$ 7,702,227	$ 7,702,226	$ 7,566,268	$ 7,566,268
D-2 Miscellaneous Adjustments**	$ -	$ -	$ -	$ -	$ -
D-3 Adjusted EPA Entitlement (D-1 + D-2)	*7,726,964*	7,702,227	7,702,226	7,566,268	7,566,268
D-4 Prior Year Annual Adjustment	*N/A*	*$ 15,718*	*N/A*	*$ (1)*	*N/A*
D-5 P2 Entitlement Net of PY Adjustment	*N/A*	*$ 7,717,945*	*N/A*	$ 7,566,268	*N/A*
C-2 Statewide EPA Proportionate Share Ratio **(as of Annual certification)**	16.13801139%	70.06785065%	70.06785065%	70.06785065%	70.06785065%
Adjusted EPA Allocation (used to calculate LCFF Revenue)	*N/A*	*$ 7,702,226*	*N/A*	*$ 7,566,268*	*N/A*

Liberty Union High (61721) - 2020-21 Unaudited Actuals	2019-20	2020-21	2021-22
SUMMARY OF FUNDING			
General Assumptions			
COLA & Augmentation	*3.26%*	*0.00%*	*5.07%*
Base Grant Proration Factor	-	*0.00%*	*0.00%*
Add-on, ERT & MSA Proration Factor	-	*0.00%*	*0.00%*
LCFF Entitlement			
Base Grant	$73,735,297	$73,735,297	$77,398,552
Grade Span Adjustment	1,920,642	1,920,642	2,013,531
Supplemental Grant	4,776,916	4,586,263	4,761,549
Concentration Grant	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	148,459	148,459	148,459
Add-ons: Home-to-School Transportation	191,071	191,071	191,071
Add-ons: Small School District Bus Replacement Program	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	**$80,772,385**	**$80,581,732**	**$84,513,162**
Miscellaneous Adjustments	-	-	-
Economic Recovery Target	-	-	-
Additional State Aid	-	-	-
Total LCFF Entitlement	**80,772,385**	**80,581,732**	**84,513,162**
LCFF Entitlement Per ADA	**$ 10,219**	**$ 10,195**	**$ 10,703**
Components of LCFF By Object Code			
State Aid (Object Code 8011)	$ 34,981,513	$ 32,701,213	$ 36,679,167
EPA (for LCFF Calculation purposes)	$ 7,726,964	$ 7,702,226	$ 7,566,268
Local Revenue Sources:			
Property Taxes (Object 8021 to 8089)	$ 38,148,492	$ 40,267,727	$ 40,267,727
In-Lieu of Property Taxes (Object Code 8096)	(84,584)	(89,434)	-
Property Taxes net of In-Lieu	*$ 38,063,908*	*$ 40,178,293*	*$ 40,267,727*
TOTAL FUNDING	**80,772,385**	**80,581,732**	**84,513,162**
Basic Aid Status	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*
Excess Taxes	*$ -*	*$ -*	*$ -*
EPA in Excess to LCFF Funding	*$ -*	*$ -*	*$ -*
Total LCFF Entitlement	**80,772,385**	**80,581,732**	**84,513,162**

	2019-20	2020-21	2021-22
SUMMARY OF EPA			
% of Adjusted Revenue Limit - Annual	16.13801139%	70.06785065%	70.06785065%
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	70.06785065%
EPA (for LCFF Calculation purposes)	$ 7,726,964	$ 7,702,226	$ 7,566,268
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	$ 7,726,964	$ 7,702,226	$ 7,566,268
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	$ (891,393.00)	$ 15,718.00	$ (0.54)
Accrual (from Data Entry tab)	-	-	-

	2019-20	2020-21	2021-22
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES			
Base Grant (*Excludes add-ons for TIIG and Transportation*)	$ 75,655,939	$ 75,655,939	$ 79,412,083
Supplemental and Concentration Grant funding in the LCAP year	$ 4,776,916	$ 4,586,263	$ 4,761,549
Percentage to Increase or Improve Services	6.31%	6.06%	6.00%

	2019-20	2020-21	2021-22
SUMMARY OF STUDENT POPULATION			
Unduplicated Pupil Population			
Enrollment	8,304	8,222	8,162
COE Enrollment	47	49	47
Total Enrollment	**8,351**	**8,271**	**8,209**
Unduplicated Pupil Count	2,688	2,294	2,400
COE Unduplicated Pupil Count	20	23	20
Total Unduplicated Pupil Count	**2,708**	**2,317**	**2,420**
Rolling %, Supplemental Grant	31.5700%	30.3100%	29.9800%
Rolling %, Concentration Grant	31.5700%	30.3100%	29.9800%

Liberty Union High (61721) - 2020-21 Unaudited Actuals	2019-20	2020-21	2021-22
SUMMARY OF LCFF ADA			
Prior Year ADA for the Hold Harmless - (net of current year charter shift)			
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	7,819.53	7,838.19	7,838.19
LCFF Subtotal	7,819.53	7,838.19	7,838.19
NSS	-	-	-
Combined Subtotal	7,819.53	7,838.19	7,838.19
Current Year ADA			
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	7,838.19	7,838.19	7,839.20
LCFF Subtotal	7,838.19	7,838.19	7,839.20
NSS	-	-	-
Combined Subtotal	7,838.19	7,838.19	7,839.20
Change in LCFF ADA (excludes NSS ADA)	18.66 Increase	- No Change	1.01 Increase
Funded LCFF ADA for the Hold Harmless			
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	7,838.19	7,838.19	7,839.20
Subtotal	7,838.19 *Current*	7,838.19 *Current*	7,839.20 *Current*
Funded NSS ADA			
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	-	-	-
Subtotal	- Prior	- Prior	- Prior
NPS, CDS, & COE Operated			
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	65.69	65.69	57.00
Subtotal	65.69	65.69	57.00
ACTUAL ADA ***(Current Year Only)***			
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	7,903.88	7,903.88	7,896.20
Total Actual ADA	7,903.88	7,903.88	7,896.20
TOTAL FUNDED ADA			
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	7,903.88	7,903.88	7,896.20
Total	**7,903.88**	**7,903.88**	**7,896.20**
Funded Difference (Funded ADA less Actual ADA)	-	-	-

Liberty Union High (61721) - 2020-21 Unaudited Actuals	2019-20	2020-21	2021-22
PER-ADA FUNDING LEVELS			
Base, Supplemental and Concentration Rate per ADA			
Grades TK-3	$ 9,040	$ 9,018	$ 9,471
Grades 4-6	$ 8,312	$ 8,292	$ 8,708
Grades 7-8	$ 8,558	$ 8,538	$ 8,965
Grades 9-12	$ 10,176	$ 10,152	$ 10,660
Base Grants			
Grades TK-3	$ 7,702	$ 7,702	$ 8,093
Grades 4-6	$ 7,818	$ 7,818	$ 8,215
Grades 7-8	$ 8,050	$ 8,050	$ 8,458
Grades 9-12	$ 9,329	$ 9,329	$ 9,802
Grade Span Adjustment			
Grades TK-3	$ 801	$ 801	$ 842
Grades 9-12	$ 243	$ 243	$ 255
Prorated Base, Supplemental and Concentration Rate per ADA			
Grades TK-3	$ 8,503	$ 8,503	$ 8,935
Grades 4-6	$ 7,818	$ 7,818	$ 8,215
Grades 7-8	$ 8,050	$ 8,050	$ 8,458
Grades 9-12	$ 9,572	$ 9,572	$ 10,057
Prorated Base Grants			
Grades TK-3	$ 7,702	$ 7,702	$ 8,093
Grades 4-6	$ 7,818	$ 7,818	$ 8,215
Grades 7-8	$ 8,050	$ 8,050	$ 8,458
Grades 9-12	$ 9,329	$ 9,329	$ 9,802
Prorated Grade Span Adjustment			
Grades TK-3	$ 801	$ 801	$ 842
Grades 9-12	$ 243	$ 243	$ 255
Supplemental Grant	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP			
Grades TK-3	$ 1,701	$ 1,701	$ 1,787
Grades 4-6	$ 1,564	$ 1,564	$ 1,643
Grades 7-8	$ 1,610	$ 1,610	$ 1,692
Grades 9-12	$ 1,914	$ 1,914	$ 2,011
Actual - 1.00 ADA, Local UPP as follows:	*31.57%*	*30.31%*	*29.98%*
Grades TK-3	$ 537	$ 515	$ 536
Grades 4-6	$ 494	$ 474	$ 493
Grades 7-8	$ 508	$ 488	$ 507
Grades 9-12	$ 604	$ 580	$ 603
Concentration Grant (>55% population)	50%	50%	65%
Maximum - 1.00 ADA, 100% UPP			
Grades TK-3	$ 4,252	$ 4,252	$ 5,808
Grades 4-6	$ 3,909	$ 3,909	$ 5,340
Grades 7-8	$ 4,025	$ 4,025	$ 5,498
Grades 9-12	$ 4,786	$ 4,786	$ 6,537
Actual - 1.00 ADA, Local UPP >55% as follows:	*0.0000%*	*0.0000%*	*0.0000%*
Grades TK-3	$ -	$ -	$ -
Grades 4-6	$ -	$ -	$ -
Grades 7-8	$ -	$ -	$ -
Grades 9-12	$ -	$ -	$ -

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	2020-21 Unaudited Actuals Restricted (B)	2020-21 Unaudited Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	79,485,314.42	2,272,770.00	81,758,084.42	83,472,609.00	2,279,193.00	85,751,802.00	4.9%
2) Federal Revenue		8100-8299	0.00	6,703,333.97	6,703,333.97	0.00	4,573,144.17	4,573,144.17	-31.8%
3) Other State Revenue		8300-8599	1,890,953.53	12,675,242.95	14,566,196.48	1,707,500.00	9,059,239.52	10,766,739.52	-26.1%
4) Other Local Revenue		8600-8799	597,458.48	4,103,001.09	4,700,459.57	604,346.04	3,908,186.83	4,512,532.87	-4.0%
5) TOTAL, REVENUES			81,973,726.43	25,754,348.01	107,728,074.44	85,784,455.04	19,819,763.52	105,604,218.56	-2.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	32,414,711.56	8,371,806.22	40,786,517.78	35,585,568.00	10,583,165.00	46,168,733.00	13.2%
2) Classified Salaries		2000-2999	6,927,168.76	3,870,431.62	10,797,600.38	7,695,105.00	5,009,354.00	12,704,459.00	17.7%
3) Employee Benefits		3000-3999	15,296,633.61	9,044,983.09	24,341,616.70	17,300,207.00	11,164,132.00	28,464,339.00	16.9%
4) Books and Supplies		4000-4999	1,130,515.03	3,973,167.59	5,103,682.62	1,278,066.57	5,310,723.92	6,588,790.49	29.1%
5) Services and Other Operating Expenditures		5000-5999	7,180,497.34	4,769,174.73	11,949,672.07	7,769,523.07	6,239,033.85	14,008,556.92	17.2%
6) Capital Outlay		6000-6999	98,022.39	242,207.65	340,230.04	60,271.00	740,121.00	800,392.00	135.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,433,858.40	2,678,802.75	4,112,661.15	1,409,085.00	2,730,000.00	4,139,085.00	0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(154,942.00)	67,087.00	(87,855.00)	(226,685.00)	134,685.00	(92,000.00)	4.7%
9) TOTAL, EXPENDITURES			64,326,465.09	33,017,660.65	97,344,125.74	70,871,140.64	41,911,214.77	112,782,355.41	15.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,647,261.34	(7,263,312.64)	10,383,948.70	14,913,314.40	(22,091,451.25)	(7,178,136.85)	-169.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	250,000.00	0.00	250,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	15,823.96	450,000.00	465,823.96	0.00	0.00	0.00	-100.0%
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	(15,800,918.62)	15,800,918.62	0.00	(16,616,416.45)	16,616,416.45	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,566,742.58)	15,350,918.62	(215,823.96)	(16,616,416.45)	16,616,416.45	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	2020-21 Unaudited Actuals Restricted (B)	2020-21 Unaudited Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,080,518.76	8,087,605.98	10,168,124.74	(1,703,102.05)	(5,475,034.80)	(7,178,136.85)	-170.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,449,769.16	6,551,937.55	15,001,706.71	10,530,287.92	14,639,543.53	25,169,831.45	67.8%
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)			8,449,769.16	6,551,937.55	15,001,706.71	10,530,287.92	14,639,543.53	25,169,831.45	67.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,449,769.16	6,551,937.55	15,001,706.71	10,530,287.92	14,639,543.53	25,169,831.45	67.8%
2) Ending Balance, June 30 (E + F1e)			10,530,287.92	14,639,543.53	25,169,831.45	8,827,185.87	9,164,508.73	17,991,694.60	-28.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	14,639,543.53	14,639,543.53	0.00	9,429,185.23	9,429,185.23	-35.6%
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	376,763.00	0.00	376,763.00	600,000.00	0.00	600,000.00	59.3%
Locally Restricted Site Programs	0000	9780	*102,033.00*		*102,033.00*				
LCAP Supplemental	0000	9780	*274,730.00*		*274,730.00*				
Reserved for Locally Restricted Program	0000	9780				*300,000.00*		*300,000.00*	
Reserved for LCAP Supplemental	0000	9780				*300,000.00*		*300,000.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,844,125.00	0.00	4,844,125.00	5,639,118.00	0.00	5,639,118.00	16.4%
Unassigned/Unappropriated Amount		9790	5,299,399.92	0.00	5,299,399.92	2,578,067.87	(264,676.50)	2,313,391.37	-56.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	2020-21 Unaudited Actuals Restricted (B)	2020-21 Unaudited Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	495,094.51	9,654,100.71	10,149,195.22				
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	10,000.00	0.00	10,000.00				
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	10,973,978.97	7,178,930.77	18,152,909.74				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			11,479,073.48	16,833,031.48	28,312,104.96				
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	948,785.56	536,677.03	1,485,462.59				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,656,810.92	1,656,810.92				
6) TOTAL, LIABILITIES			948,785.56	2,193,487.95	3,142,273.51				
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)			10,530,287.92	14,639,543.53	25,169,831.45				

			2020-21 Unaudited Actuals			2021-22 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	32,629,334.17	0.00	32,629,334.17	37,491,183.00	0.00	37,491,183.00	14.9%
Education Protection Account State Aid - Current Year		8012	7,702,227.00	0.00	7,702,227.00	7,948,568.00	0.00	7,948,568.00	3.2%
State Aid - Prior Years		8019	12,429.42	0.00	12,429.42	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	198,153.62	0.00	198,153.62	192,985.00	0.00	192,985.00	-2.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,283.77	0.00	1,283.77	1,257.00	0.00	1,257.00	-2.1%
County & District Taxes Secured Roll Taxes		8041	32,476,489.98	0.00	32,476,489.98	32,281,577.00	0.00	32,281,577.00	-0.6%
Unsecured Roll Taxes		8042	952,983.68	0.00	952,983.68	855,444.00	0.00	855,444.00	-10.2%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	780,574.53	0.00	780,574.53	250,527.00	0.00	250,527.00	-67.9%
Education Revenue Augmentation Fund (ERAF)		8045	4,647,126.78	0.00	4,647,126.78	4,370,825.00	0.00	4,370,825.00	-5.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,267,132.47	0.00	1,267,132.47	1,189,090.00	0.00	1,189,090.00	-6.2%
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			80,667,735.42	0.00	80,667,735.42	84,581,456.00	0.00	84,581,456.00	4.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,108,847.00)		(1,108,847.00)	(1,108,847.00)		(1,108,847.00)	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	(73,574.00)	0.00	(73,574.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	2,272,770.00	2,272,770.00	0.00	2,279,193.00	2,279,193.00	0.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			79,485,314.42	2,272,770.00	81,758,084.42	83,472,609.00	2,279,193.00	85,751,802.00	4.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,480,839.00	1,480,839.00	0.00	1,527,031.00	1,527,031.00	3.1%
Special Education Discretionary Grants		8182	0.00	91,899.00	91,899.00	0.00	94,766.00	94,766.00	3.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		618,997.59	618,997.59		628,737.00	628,737.00	1.6%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		100,198.13	100,198.13		122,925.00	122,925.00	22.7%
Title III, Part A, Immigrant Student Program	4201	8290		577.78	577.78		11,091.44	11,091.44	1819.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		46,712.35	46,712.35		57,650.00	57,650.00	23.4%
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		90,698.81	90,698.81		361,497.00	361,497.00	298.6%
Career and Technical Education	3500-3599	8290		103,629.00	103,629.00		103,629.00	103,629.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	4,169,782.31	4,169,782.31	0.00	1,665,817.73	1,665,817.73	-60.1%
TOTAL, FEDERAL REVENUE			0.00	6,703,333.97	6,703,333.97	0.00	4,573,144.17	4,573,144.17	-31.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	487,418.00	0.00	487,418.00	497,500.00	0.00	497,500.00	2.1%
Lottery - Unrestricted and Instructional Materials		8560	1,386,085.53	589,575.20	1,975,660.73	1,200,000.00	400,000.00	1,600,000.00	-19.0%
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		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		872,544.97	872,544.97		872,544.97	872,544.97	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		20,101.73	20,101.73		20,101.73	20,101.73	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	17,450.00	11,193,021.05	11,210,471.05	10,000.00	7,766,592.82	7,776,592.82	-30.6%
TOTAL, OTHER STATE REVENUE			1,890,953.53	12,675,242.95	14,566,196.48	1,707,500.00	9,059,239.52	10,766,739.52	-26.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	874,205.47	874,205.47	0.00	625,367.00	625,367.00	-28.5%
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	191,353.51	0.00	191,353.51	236,038.00	0.00	236,038.00	23.4%
Interest		8660	76,267.23	0.00	76,267.23	100,000.00	0.00	100,000.00	31.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	26,007.88	0.00	26,007.88	70,000.00	0.00	70,000.00	169.1%
Interagency Services		8677	0.00	16,183.93	16,183.93	0.00	0.00	0.00	-100.0%
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	303,829.86	21,005.55	324,835.41	198,308.04	21,651.83	219,959.87	-32.3%
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		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		3,191,606.14	3,191,606.14		3,261,168.00	3,261,168.00	2.2%
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			597,458.48	4,103,001.09	4,700,459.57	604,346.04	3,908,186.83	4,512,532.87	-4.0%
TOTAL, REVENUES			81,973,726.43	25,754,348.01	107,728,074.44	85,784,455.04	19,819,763.52	105,604,218.56	-2.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	27,191,851.20	7,206,489.82	34,398,341.02	30,356,669.00	9,222,699.00	39,579,368.00	15.1%
Certificated Pupil Support Salaries		1200	2,181,447.46	783,031.68	2,964,479.14	2,167,088.00	979,638.00	3,146,726.00	6.1%
Certificated Supervisors' and Administrators' Salaries		1300	3,041,412.90	382,284.72	3,423,697.62	3,061,811.00	380,828.00	3,442,639.00	0.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			32,414,711.56	8,371,806.22	40,786,517.78	35,585,568.00	10,583,165.00	46,168,733.00	13.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	397,005.69	2,653,258.19	3,050,263.88	405,744.00	3,604,929.00	4,010,673.00	31.5%
Classified Support Salaries		2200	1,772,128.98	565,083.34	2,337,212.32	1,903,358.00	652,951.00	2,556,309.00	9.4%
Classified Supervisors' and Administrators' Salaries		2300	381,631.89	123,653.68	505,285.57	372,018.00	108,326.00	480,344.00	-4.9%
Clerical, Technical and Office Salaries		2400	3,514,773.09	156,262.01	3,671,035.10	4,078,729.00	211,925.00	4,290,654.00	16.9%
Other Classified Salaries		2900	861,629.11	372,174.40	1,233,803.51	935,256.00	431,223.00	1,366,479.00	10.8%
TOTAL, CLASSIFIED SALARIES			6,927,168.76	3,870,431.62	10,797,600.38	7,695,105.00	5,009,354.00	12,704,459.00	17.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,933,445.15	5,083,023.00	10,016,468.15	5,669,056.00	5,578,421.00	11,247,477.00	12.3%
PERS		3201-3202	1,373,675.15	836,422.33	2,210,097.48	1,719,039.00	1,352,640.00	3,071,679.00	39.0%
OASDI/Medicare/Alternative		3301-3302	1,009,932.30	441,749.54	1,451,681.84	1,062,634.00	578,534.00	1,641,168.00	13.1%
Health and Welfare Benefits		3401-3402	6,643,961.82	2,335,549.88	8,979,511.70	6,888,248.00	3,053,947.00	9,942,195.00	10.7%
Unemployment Insurance		3501-3502	20,117.48	6,632.87	26,750.35	509,825.00	184,491.00	694,316.00	2495.5%
Workers' Compensation		3601-3602	829,781.19	259,177.85	1,088,959.04	972,757.00	331,181.00	1,303,938.00	19.7%
OPEB, Allocated		3701-3702	71,353.92	4,740.00	76,093.92	57,612.00	7,140.00	64,752.00	-14.9%
OPEB, Active Employees		3751-3752	250,000.00	0.00	250,000.00	250,000.00	0.00	250,000.00	0.0%
Other Employee Benefits		3901-3902	164,366.60	77,687.62	242,054.22	171,036.00	77,778.00	248,814.00	2.8%
TOTAL, EMPLOYEE BENEFITS			15,296,633.61	9,044,983.09	24,341,616.70	17,300,207.00	11,164,132.00	28,464,339.00	16.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	747,839.48	747,839.48	549.00	709,922.00	710,471.00	-5.0%
Books and Other Reference Materials		4200	17,704.27	0.00	17,704.27	17,875.15	0.00	17,875.15	1.0%
Materials and Supplies		4300	976,980.47	892,580.04	1,869,560.51	1,025,429.42	4,390,436.92	5,415,866.34	189.7%
Noncapitalized Equipment		4400	135,830.29	2,332,748.07	2,468,578.36	234,213.00	210,365.00	444,578.00	-82.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,130,515.03	3,973,167.59	5,103,682.62	1,278,066.57	5,310,723.92	6,588,790.49	29.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	586,823.08	586,823.08	0.00	572,120.00	572,120.00	-2.5%
Travel and Conferences		5200	72,146.26	21,774.64	93,920.90	128,839.00	54,560.00	183,399.00	95.3%
Dues and Memberships		5300	65,203.95	150.00	65,353.95	67,653.00	1,000.00	68,653.00	5.0%
Insurance		5400 - 5450	802,327.94	0.00	802,327.94	820,000.00	0.00	820,000.00	2.2%
Operations and Housekeeping Services		5500	1,888,183.32	16,684.75	1,904,868.07	2,360,900.00	27,175.00	2,388,075.00	25.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	358,611.59	464,488.20	823,099.79	425,076.00	328,000.00	753,076.00	-8.5%
Transfers of Direct Costs		5710	(2,150.00)	2,150.00	0.00	(2,150.00)	2,150.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,296.48	26,809.23	28,105.71	(105.00)	22,400.00	22,295.00	-20.7%
Professional/Consulting Services and Operating Expenditures		5800	3,795,800.33	3,644,530.81	7,440,331.14	3,709,010.07	5,226,728.85	8,935,738.92	20.1%
Communications		5900	199,077.47	5,764.02	204,841.49	260,300.00	4,900.00	265,200.00	29.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,180,497.34	4,769,174.73	11,949,672.07	7,769,523.07	6,239,033.85	14,008,556.92	17.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	15,561.32	15,561.32	15,000.00	0.00	15,000.00	-3.6%
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	98,022.39	226,646.33	324,668.72	45,271.00	740,121.00	785,392.00	141.9%
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			98,022.39	242,207.65	340,230.04	60,271.00	740,121.00	800,392.00	135.3%
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	41,819.00	0.00	41,819.00	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	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	2,678,802.75	2,678,802.75	0.00	2,730,000.00	2,730,000.00	1.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	173,554.57	0.00	173,554.57	290,488.00	0.00	290,488.00	67.4%
Other Debt Service - Principal		7439	1,218,484.83	0.00	1,218,484.83	1,118,597.00	0.00	1,118,597.00	-8.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,433,858.40	2,678,802.75	4,112,661.15	1,409,085.00	2,730,000.00	4,139,085.00	0.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(67,087.00)	67,087.00	0.00	(134,685.00)	134,685.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(87,855.00)	0.00	(87,855.00)	(92,000.00)	0.00	(92,000.00)	4.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(154,942.00)	67,087.00	(87,855.00)	(226,685.00)	134,685.00	(92,000.00)	4.7%
TOTAL, EXPENDITURES			64,326,465.09	33,017,660.65	97,344,125.74	70,871,140.64	41,911,214.77	112,782,355.41	15.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	250,000.00	0.00	250,000.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			250,000.00	0.00	250,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	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	15,823.96	450,000.00	465,823.96	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			15,823.96	450,000.00	465,823.96	0.00	0.00	0.00	-100.0%
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	(15,800,918.62)	15,800,918.62	0.00	(16,616,416.45)	16,616,416.45	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			(15,800,918.62)	15,800,918.62	0.00	(16,616,416.45)	16,616,416.45	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(15,566,742.58)	15,350,918.62	(215,823.96)	(16,616,416.45)	16,616,416.45	0.00	-100.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
5640	Medi-Cal Billing Option	9,120.50	9,120.50
6300	Lottery: Instructional Materials	1,084,134.82	774,212.82
6500	Special Education	1,615,940.90	1,337,066.00
7311	Classified School Employee Professional Development Block Grant	34,000.68	0.00
7425	Expanded Learning Opportunities (ELO) Grant	4,808,603.50	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	563,698.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.00	387,722.00
9010	Other Restricted Local	6,524,045.13	6,921,063.91
Total, Restricted Balance		14,639,543.53	9,429,185.23

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)	61.21%
	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 Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	$0.00
	Adjusted Appropriations Limit	$48,135,294.42
	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.	$48,135,294.42
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	4.54%

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: ______________________ Date of Meeting: Sep 08, 2021
Clerk/Secretary of the Governing Board
(Original signature required)

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: ______________________ Date: ____________
County Superintendent/Designee
(Original signature required)

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

For County Office of Education:	For School District:
Michelle Olinick	Liz Robbins
Name	Name
District Fiscal Advisor	CBO
Title	Title
925-942-3319	925-634-2166 x2030
Telephone	Telephone
molinick@cccoe.k12.ca.us	robbinsl@luhsd.net
E-mail Address	E-mail Address

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)	7,860.29	7,860.29	7,860.29	7,852.20	7,852.20	7,852.20
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)	7,860.29	7,860.29	7,860.29	7,852.20	7,852.20	7,852.20
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	43.59	43.59	43.59	44.00	44.00	44.00
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)	43.59	43.59	43.59	44.00	44.00	44.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,903.88	7,903.88	7,903.88	7,896.20	7,896.20	7,896.20
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 P-2 ADA	2020-21 Unaudited Actuals Annual ADA	2020-21 Unaudited Actuals Funded ADA	2021-22 Budget Estimated P-2 ADA	2021-22 Budget Estimated Annual ADA	2021-22 Budget 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	17,758,869.00		17,758,869.00			17,758,869.00
Work in Progress	18,091,492.00	19,142,327.00	37,233,819.00			37,233,819.00
Total capital assets not being depreciated	35,850,361.00	19,142,327.00	54,992,688.00	0.00	0.00	54,992,688.00
Capital assets being depreciated:						
Land Improvements	24,214,359.00		24,214,359.00	8,479.00		24,222,838.00
Buildings	213,825,010.00		213,825,010.00	1,365,051.00		215,190,061.00
Equipment	2,802,395.00		2,802,395.00	371,342.00		3,173,737.00
Total capital assets being depreciated	240,841,764.00	0.00	240,841,764.00	1,744,872.00	0.00	242,586,636.00
Accumulated Depreciation for:						
Land Improvements	(16,392,988.00)		(16,392,988.00)	(51,080.00)		(16,444,068.00)
Buildings	(75,884,754.00)		(75,884,754.00)	(6,183,539.00)		(82,068,293.00)
Equipment	(1,619,525.00)		(1,619,525.00)	(255,678.00)		(1,875,203.00)
Total accumulated depreciation	(93,897,267.00)	0.00	(93,897,267.00)	(6,490,297.00)	0.00	(100,387,564.00)
Total capital assets being depreciated, net	146,944,497.00	0.00	146,944,497.00	(4,745,425.00)	0.00	142,199,072.00
Governmental activity capital assets, net	182,794,858.00	19,142,327.00	201,937,185.00	(4,745,425.00)	0.00	197,191,760.00
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	3,303,353.00		3,303,353.00			3,303,353.00
Equipment	4,506,137.00		4,506,137.00	5,855.00		4,511,992.00
Total capital assets being depreciated	7,809,490.00	0.00	7,809,490.00	5,855.00	0.00	7,815,345.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(34,136.00)		(34,136.00)	(93,406.00)		(127,542.00)
Equipment	(3,569,997.00)		(3,569,997.00)	192,727.00		(3,377,270.00)
Total accumulated depreciation	(3,604,133.00)	0.00	(3,604,133.00)	99,321.00	0.00	(3,504,812.00)
Total capital assets being depreciated, net	4,205,357.00	0.00	4,205,357.00	105,176.00	0.00	4,310,533.00
Business-type activity capital assets, net	4,205,357.00	0.00	4,205,357.00	105,176.00	0.00	4,310,533.00

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

FEDERAL PROGRAM NAME	ADULT ED PERKINS	ADULT ED ABE	ADULT ED ASE/GED	ADULT ED ESL	SPED MENTAL HEALTH	SPED LOCAL ASSIST	TITLE 1
FEDERAL CATALOG NUMBER	14893	14508	13978	14109	15197	13379	14329
RESOURCE CODE	3555	3905	3913	3926	3327	3310	3010
REVENUE OBJECT	8290	8290	8290	8290	8182	8181	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover							208,752.55
2. a. Current Year Award	24,572.00	110,741.00	65,430.00	32,928.00	91,899.00	1,480,839.00	518,529.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	24,572.00	110,741.00	65,430.00	32,928.00	91,899.00	1,480,839.00	518,529.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	24,572.00	110,741.00	65,430.00	32,928.00	91,899.00	1,480,839.00	727,281.55
REVENUES							
5. Unearned Revenue Deferred from Prior Year							208,752.55
6. Cash Received in Current Year	0.00	81,318.00	41,481.00	13,250.00	0.00	0.00	32,468.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	81,318.00	41,481.00	13,250.00	0.00	0.00	241,220.55
EXPENDITURES							
9. Donor-Authorized Expenditures	24,572.00	110,741.00	65,430.00	32,928.00	91,899.00	1,480,839.00	618,997.59
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	24,572.00	110,741.00	65,430.00	32,928.00	91,899.00	1,480,839.00	618,997.59
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(24,572.00)	(29,423.00)	(23,949.00)	(19,678.00)	(91,899.00)	(1,480,839.00)	(377,777.04)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	24,572.00	29,423.00	23,949.00	19,678.00	91,899.00	1,480,839.00	377,777.04
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	108,283.96
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	24,572.00	110,741.00	65,430.00	32,928.00	91,899.00	1,480,839.00	618,997.59

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FEDERAL PROGRAM NAME	CRF LEARN LOSS	ESSER FUND	ESSER II FUND	GEER FUND LLM	PERKINS CTE	TITLE II	TITLE III IMMIGRANT
FEDERAL CATALOG NUMBER	10149	10147	15547	10148	14894	14341	15146
RESOURCE CODE	3220	3210	3212	3215	3550	4035	4201
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover						46,260.76	11,091.44
2. a. Current Year Award	3,620,697.00	366,464.00	1,641,767.00	518,893.00	103,629.00	122,925.00	0.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	3,620,697.00	366,464.00	1,641,767.00	518,893.00	103,629.00	122,925.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	3,620,697.00	366,464.00	1,641,767.00	518,893.00	103,629.00	169,185.76	11,091.44
REVENUES							
5. Unearned Revenue Deferred from Prior Year						46,260.76	
6. Cash Received in Current Year	3,620,697.00	91,720.00	164,091.00	166,005.00	13,654.66	46,230.00	4,189.44
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,620,697.00	91,720.00	164,091.00	166,005.00	13,654.66	92,490.76	4,189.44
EXPENDITURES							
9. Donor-Authorized Expenditures	3,620,697.00	667.86	0.00	429,477.90	103,629.00	100,198.13	577.78
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	3,620,697.00	667.86	0.00	429,477.90	103,629.00	100,198.13	577.78
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	91,052.14	164,091.00	(263,472.90)	(89,974.34)	(7,707.37)	3,611.66
a. Unearned Revenue		91,052.14	164,091.00				3,611.66
b. Accounts Payable							
c. Accounts Receivable				263,472.90	89,974.34	7,707.37	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	365,796.14	1,641,767.00	89,415.10	0.00	68,987.63	10,513.66
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,620,697.00	667.86	0.00	429,477.90	103,629.00	100,198.13	577.78

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FEDERAL PROGRAM NAME	TITLE III	TITLE IV	ESSA	**TOTAL**
FEDERAL CATALOG NUMBER	14346	14350	15438	
RESOURCE CODE	4203	4127	3182	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carryover	2,509.00	22,905.66	245,348.27	536,867.68
2. a. Current Year Award	55,141.00	33,165.00	177,547.00	8,965,166.00
b. Transferability (ESSA)				0.00
c. Other Adjustments				0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	55,141.00	33,165.00	177,547.00	8,965,166.00
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2d, & 3)	57,650.00	56,070.66	422,895.27	9,502,033.68
REVENUES				
5. Unearned Revenue Deferred from Prior Year	2,509.00	8,252.66	116,756.27	382,531.24
6. Cash Received in Current Year	35,720.00		44,387.00	4,355,211.10
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	38,229.00	8,252.66	161,143.27	4,737,742.34
EXPENDITURES				
9. Donor-Authorized Expenditures	46,712.35	0.00	90,698.81	6,818,065.42
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	46,712.35	0.00	90,698.81	6,818,065.42
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(8,483.35)	8,252.66	70,444.46	(2,080,323.08)
a. Unearned Revenue		8,252.66	70,444.46	337,451.92
b. Accounts Payable				0.00
c. Accounts Receivable	8,483.35			2,417,775.00
14. Unused Grant Award Calculation (line 4 minus line 9)	10,937.65	56,070.66	332,196.46	2,683,968.26
15. If Carryover is allowed, enter line 14 amount here				0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	46,712.35	0.00	90,698.81	6,818,065.42

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STATE PROGRAM NAME	CA PARTNERSHIP	CTEIG	K12 AUTO SHOP	K12 SWP	AG GRANT	TLC GRANT	OWL GRANT
RESOURCE CODE	6385	6387	6388	6388	7010	7220	7370
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	47,972.61		34,610.81		3,405.88	20,765.84	1,101.73
2. a. Current Year Award	81,000.00	872,544.97		322,521.39	17,985.00	79,830.00	19,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	81,000.00	872,544.97	0.00	322,521.39	17,985.00	79,830.00	19,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	128,972.61	872,544.97	34,610.81	322,521.39	21,390.88	100,595.84	20,101.73
REVENUES							
5. Unearned Revenue Deferred from Prior Year	47,972.61		6,447.81		3,405.88	20,765.84	1,101.73
6. Cash Received in Current Year		436,272.50		161,260.70	17,985.00	38,835.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	47,972.61	436,272.50	6,447.81	161,260.70	21,390.88	59,600.84	1,101.73
EXPENDITURES							
9. Donor-Authorized Expenditures	89,377.73	872,544.97	23,883.12	322,521.39	21,390.88	60,638.93	20,101.73
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	89,377.73	872,544.97	23,883.12	322,521.39	21,390.88	60,638.93	20,101.73
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(41,405.12)	(436,272.47)	(17,435.31)	(161,260.69)	0.00	(1,038.09)	(19,000.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	41,405.12	436,272.47	17,435.31	161,260.69		1,038.09	19,000.00
14. Unused Grant Award Calculation (line 4 minus line 9)	39,594.88	0.00	10,727.69	0.00	0.00	39,956.91	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	89,377.73	872,544.97	23,883.12	322,521.39	21,390.88	60,638.93	20,101.73

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STATE PROGRAM NAME	IN PERSON INSTRUCTION	TOTAL
RESOURCE CODE	7422	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		107,856.87
2. a. Current Year Award	2,638,717.00	4,031,598.36
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,638,717.00	4,031,598.36
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,638,717.00	4,139,455.23
REVENUES		
5. Unearned Revenue Deferred from Prior Year		79,693.87
6. Cash Received in Current Year	1,319,359.00	1,973,712.20
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	1,319,359.00	2,053,406.07
EXPENDITURES		
9. Donor-Authorized Expenditures	0.00	1,410,458.75
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	1,410,458.75
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,319,359.00	642,947.32
a. Unearned Revenue	1,319,359.00	1,319,359.00
b. Accounts Payable		0.00
c. Accounts Receivable	0.00	676,411.68
14. Unused Grant Award Calculation (line 4 minus line 9)	2,638,717.00	2,728,996.48
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	1,410,458.75

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LOCAL GRANT AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

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FEDERAL AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	MAA REIMB	MEDI-CAL BILLING	**TOTAL**
FEDERAL CATALOG NUMBER			
RESOURCE CODE	9014	5640	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	412,879.33	0.00	412,879.33
2. a. Current Year Award	107,855.05	11,084.50	118,939.55
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	107,855.05	11,084.50	118,939.55
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	520,734.38	11,084.50	531,818.88
REVENUES			
5. Cash Received in Current Year	107,855.05	11,084.50	118,939.55
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	107,855.05	11,084.50	118,939.55
EXPENDITURES			
10. Donor-Authorized Expenditures	12,574.99	1,964.00	14,538.99
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	12,574.99	1,964.00	14,538.99
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	508,159.39	9,120.50	517,279.89

STATE PROGRAM NAME	ADULT ED CALWORKS	ADULT ED BLOCK GRANT	LOTTERY	RESTRICTED LOTTERY	EPA	SPED APPORT	SPED MENTAL HEALTH
RESOURCE CODE	0	6391	1100	6300	1400	6500	6546
REVENUE OBJECT	8590	8590	8560	8560	8012	8793	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance		51,278.99		689,137.69			
2. a. Current Year Award	52,685.00	1,142,363.00	1,405,893.85	589,575.20	7,702,227.00	3,191,606.14	507,320.00
b. Other Adjustments			(19,808.32)				
c. Adj Curr Yr Award (sum lines 2a & 2b)	52,685.00	1,142,363.00	1,386,085.53	589,575.20	7,702,227.00	3,191,606.14	507,320.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	52,685.00	1,193,641.99	1,386,085.53	1,278,712.89	7,702,227.00	3,191,606.14	507,320.00
REVENUES							
5. Cash Received in Current Year	0.00	1,142,363.00	1,120,934.83	311,290.10	7,702,227.00	3,191,606.14	507,320.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	52,685.00	0.00	265,150.70	278,285.10	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	52,685.00	0.00	265,150.70	278,285.10	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	52,685.00	1,142,363.00	1,386,085.53	589,575.20	7,702,227.00	3,191,606.14	507,320.00
EXPENDITURES							
10. Donor-Authorized Expenditures	45,942.88	985,970.92	1,386,085.53	194,578.07	7,702,227.00	3,191,606.14	507,320.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	45,942.88	985,970.92	1,386,085.53	194,578.07	7,702,227.00	3,191,606.14	507,320.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	6,742.12	207,671.07	0.00	1,084,134.82	0.00	0.00	0.00

STATE PROGRAM NAME	CSEA PROF DEV	SB117 COVID	LEARN LOSS	EXT LEARN LCFF	EXT LEARN HOMELESS	EXT LEARN PARA	LOW PERF
RESOURCE CODE	7311	7388	7420	7425	7425	7426	7510
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	34,000.68	137,021.00					109,645.70
2. a. Current Year Award			685,361.00	4,994,280.00	79,000.00	563,698.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	685,361.00	4,994,280.00	79,000.00	563,698.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	34,000.68	137,021.00	685,361.00	4,994,280.00	79,000.00	563,698.00	109,645.70
REVENUES							
5. Cash Received in Current Year			685,361.00	2,175,791.00	79,000.00	563,698.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	2,818,489.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	2,818,489.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	685,361.00	4,994,280.00	79,000.00	563,698.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		137,021.00	685,361.00	264,676.50			109,645.70
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	137,021.00	685,361.00	264,676.50	0.00	0.00	109,645.70
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	34,000.68	0.00	0.00	4,729,603.50	79,000.00	563,698.00	0.00

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STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	1,021,084.06
2. a. Current Year Award	20,914,009.19
b. Other Adjustments	(19,808.32)
c. Adj Curr Yr Award (sum lines 2a & 2b)	20,894,200.87
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	21,915,284.93
REVENUES	
5. Cash Received in Current Year	17,479,591.07
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	3,414,609.80
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	3,414,609.80
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	20,894,200.87
EXPENDITURES	
10. Donor-Authorized Expenditures	15,210,434.74
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	15,210,434.74
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	6,704,850.19

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LOCAL AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS
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LOCAL PROGRAM NAME	CITY GRANT	SCHOOL INSURANCE FUND	RISK MANAGEMENT	MICROSOFT	ENVIRONMENTAL	ADULT ED CBET	CALIF FFA
RESOURCE CODE	9010	9011	9012	9016	9017	9018	9019
REVENUE OBJECT	8699	8699	8699	8699	8699	8590	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	973.07	54,583.58	68,041.28	93,036.11	121.77	547,302.81	19,000.00
2. a. Current Year Award	11,653.66	9,351.89					
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	11,653.66	9,351.89	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	12,626.73	63,935.47	68,041.28	93,036.11	121.77	547,302.81	19,000.00
REVENUES							
5. Cash Received in Current Year	11,653.66	9,351.89	0.00	0.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	11,653.66	9,351.89	0.00	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	12,626.73	3,526.64	0.00	0.00	0.00	0.00	5,613.74
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	12,626.73	3,526.64	0.00	0.00	0.00	0.00	5,613.74
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	60,408.83	68,041.28	93,036.11	121.77	547,302.81	13,386.26

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LOCAL AWARDS,
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LOCAL PROGRAM NAME	VERNON NOBLE	MUSIC PROGRAM	REDEV PASSTHRU	TOTAL
RESOURCE CODE	9020	9037	9198	
REVENUE OBJECT	8699	8699	8625	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance	53,808.47	1,150.00	4,331,236.06	5,169,253.15
2. a. Current Year Award			874,205.47	895,211.02
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	874,205.47	895,211.02
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	53,808.47	1,150.00	5,205,441.53	6,064,464.17
REVENUES				
5. Cash Received in Current Year	0.00	0.00	874,205.47	895,211.02
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	874,205.47	895,211.02
EXPENDITURES				
10. Donor-Authorized Expenditures		1,150.00	25,661.32	48,578.43
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	0.00	1,150.00	25,661.32	48,578.43
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	53,808.47	0.00	5,179,780.21	6,015,885.74

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	40,786,517.78	301	168,339.73	303	40,618,178.05	305	10,404.85		307	40,607,773.20	309
2000 - Classified Salaries	10,797,600.38	311	0.00	313	10,797,600.38	315	0.00		317	10,797,600.38	319
3000 - Employee Benefits	24,341,616.70	321	130,414.60	323	24,211,202.10	325	1,863.20		327	24,209,338.90	329
4000 - Books, Supplies Equip Replace. (6500)	5,103,682.62	331	0.00	333	5,103,682.62	335	400,732.57		337	4,702,950.05	339
5000 - Services. . . & 7300 - Indirect Costs	11,861,817.07	341	37,020.92	343	11,824,796.15	345	3,048,189.21		347	8,776,606.94	349
				TOTAL	92,555,459.30	365			TOTAL	89,094,269.47	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	34,398,341.02	375
2. Salaries of Instructional Aides Per EC 41011	2100	3,050,263.88	380
3. STRS	3101 & 3102	8,442,488.58	382
4. PERS	3201 & 3202	681,349.75	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	779,318.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	6,195,584.81	385
7. Unemployment Insurance	3501 & 3502	19,642.90	390
8. Workers' Compensation Insurance	3601 & 3602	792,158.05	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	250,000.00	
10. Other Benefits (EC 22310)	3901 & 3902	164,211.22	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		54,773,358.21	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		222,660.41	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		12,268.05	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		54,538,429.75	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		61.21%	
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)	50.00%
2. Percentage spent by this district (Part II, Line 15)	61.21%
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)	89,094,269.47
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	40,786,517.78	301	168,339.73	303	40,618,178.05	305	10,404.85		307	40,607,773.20	309
2000 - Classified Salaries	10,797,600.38	311	0.00	313	10,797,600.38	315	0.00		317	10,797,600.38	319
3000 - Employee Benefits	24,341,616.70	321	130,414.60	323	24,211,202.10	325	1,863.20		327	24,209,338.90	329
4000 - Books, Supplies Equip Replace. (6500)	5,103,682.62	331	0.00	333	5,103,682.62	335	400,732.57		337	4,702,950.05	339
5000 - Services. . . & 7300 - Indirect Costs	11,861,817.07	341	37,020.92	343	11,824,796.15	345	3,048,189.21		347	8,776,606.94	349
				TOTAL	92,555,459.30	365		TOTAL		89,094,269.47	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.

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PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	34,398,341.02	375
2. Salaries of Instructional Aides Per EC 41011	2100	3,050,263.88	380
3. STRS	3101 & 3102	8,442,488.58	382
4. PERS	3201 & 3202	681,349.75	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	779,318.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	6,195,584.81	385
7. Unemployment Insurance	3501 & 3502	19,642.90	390
8. Workers' Compensation Insurance	3601 & 3602	792,158.05	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	250,000.00	
10. Other Benefits (EC 22310)	3901 & 3902	164,211.22	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		54,773,358.21	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		222,660.41	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		12,268.05	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		54,538,429.75	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		61.21%	
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)	50.00%
2. Percentage spent by this district (Part II, Line 15)	61.21%
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)	89,094,269.47
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	89,275,000.00		89,275,000.00	94,080,000.00	35,400,000.00	147,955,000.00	5,400,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	6,565,701.00	(1.00)	6,565,700.00		1,567,689.00	4,998,011.00	1,619,211.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	4,659,849.00		4,659,849.00	3,812,387.00	387,812.00	8,084,424.00	
Net Pension Liability	84,921,673.00	(1,051,968.00)	83,869,705.00	8,459,721.00		92,329,426.00	
Total/Net OPEB Liability	15,081,718.00		15,081,718.00	4,496,222.00		19,577,940.00	
Compensated Absences Payable	410,668.33	0.00	410,668.33	387,217.48	410,668.33	387,217.48	
Governmental activities long-term liabilities	200,914,609.33	(1,051,969.00)	199,862,640.33	111,235,547.48	37,766,169.33	273,332,018.48	7,019,211.00
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	5,914,513.00	(2,738,558.00)	3,175,955.00	286,258.00		3,462,213.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	5,914,513.00	(2,738,558.00)	3,175,955.00	286,258.00	0.00	3,462,213.00	0.00

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2020-21 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	97,809,949.70
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,347,863.50
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	340,230.04
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,392,039.40
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	15,823.96
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	259,681.33
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,007,774.73
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	598,471.95
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				89,052,783.42

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)		7,903.88
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,266.97

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.)	88,082,178.35	11,144.17
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)	88,082,178.35	11,144.17
B. Required effort (Line A.2 times 90%)	79,273,960.52	10,029.75
C. Current year expenditures (Line I.E and Line II.B)	89,052,783.42	11,266.97
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2019-20 Actual			2020-21 Actual		
(2019-20 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	46,404,409.93		46,404,409.93			48,135,294.42
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	7,903.88		7,903.88			7,903.88
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 P2 Report			2021-22 P2 Estimate		
(2020-21 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	7,903.88		7,903.88	7,896.20		7,896.20
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)			7,903.88			7,896.20
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)	198,153.62		198,153.62	192,985.00		192,985.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,283.77		1,283.77	1,257.00		1,257.00
4. Secured Roll Taxes (Object 8041)	32,476,489.98		32,476,489.98	32,281,577.00		32,281,577.00
5. Unsecured Roll Taxes (Object 8042)	952,983.68		952,983.68	855,444.00		855,444.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	780,574.53		780,574.53	250,527.00		250,527.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	4,647,126.78		4,647,126.78	4,370,825.00		4,370,825.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	2,141,337.94		2,141,337.94	1,814,457.00		1,814,457.00
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)	41,197,950.30	0.00	41,197,950.30	39,767,072.00	0.00	39,767,072.00
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)	41,197,950.30	0.00	41,197,950.30	39,767,072.00	0.00	39,767,072.00

	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)			772,967.00			913,515.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			772,967.00			913,515.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	40,331,561.17		40,331,561.17	45,439,751.00		45,439,751.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	12,429.42		12,429.42	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	40,343,990.59	0.00	40,343,990.59	45,439,751.00	0.00	45,439,751.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	107,728,074.44		107,728,074.44	105,604,218.56		105,604,218.56
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	76,267.23		76,267.23	100,000.00		100,000.00

	2020-21 Actual	2021-22 Budget
D. APPROPRIATIONS LIMIT CALCULATIONS		
PRELIMINARY APPROPRIATIONS LIMIT		
1. Revised Prior Year Program Limit (Lines A1 plus A6)	46,404,409.93	48,135,294.42
2. Inflation Adjustment	1.0373	1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)	1.0000	0.9990
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)	48,135,294.42	50,842,553.34
APPROPRIATIONS SUBJECT TO THE LIMIT		
5. Local Revenues Excluding Interest (Line C18)	41,197,950.30	39,767,072.00
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)	948,465.60	947,544.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)	7,710,311.12	11,988,996.34
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)	7,710,311.12	11,988,996.34
7. Local Revenues in Proceeds of Taxes		
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])	34,649.65	49,055.92
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)	41,232,599.95	39,816,127.92
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)	7,675,661.47	11,939,940.42
9. Total Appropriations Subject to the Limit		
a. Local Revenues (Line D7b)	41,232,599.95	
b. State Subventions (Line D8)	7,675,661.47	
c. Less: Excluded Appropriations (Line C23)	772,967.00	
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)	48,135,294.42	

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Keely Bosler, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
SUMMARY	2020-21 Actual			2021-22 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			48,135,294.42			50,842,553.34
12. Appropriations Subject to the Limit (Line D9d)			48,135,294.42			

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

Liz Robbins
Gann Contact Person

925-634-2166
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 1,949,825.02
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) — 73,899,815.92

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) — 2.64%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs	
1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	3,700,911.31
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	26,869.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	49,080.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	224,186.79
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,001,047.10
9. Carry-Forward Adjustment (Part IV, Line F)	251,993.96
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,253,041.06
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	62,054,202.56
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,587,836.27
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	6,833,259.44
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	603,252.02
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)	44,932.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	8,267,737.08
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	2,969,974.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,437,535.15
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	913,585.02
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)	93,712,313.54
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment **(For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B19)	4.27%
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)	4.54%

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) 4,001,047.10

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year (94,272.91)
2. Carry-forward adjustment amount deferred from prior year(s), if any 0.00

C. Carry-forward adjustment for under- or over-recovery in the current year

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.9%) times Part III, Line B19); zero if negative 251,993.96
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.9%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.9%) times Part III, Line B19); zero if positive 0.00

D. Preliminary carry-forward adjustment (Line C1 or C2) 251,993.96

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: not applicable

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: not applicable

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: not applicable

LEA request for Option 1, Option 2, or Option 3 1

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) 251,993.96

Approved indirect cost rate: 3.90%
Highest rate used in any program: 3.90%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	595,797.59	23,200.00	3.89%
01	3182	87,298.81	3,400.00	3.89%
01	3215	413,377.90	16,100.00	3.89%
01	3550	100,330.00	3,299.00	3.29%
01	4035	96,438.13	3,760.00	3.90%
01	4203	44,962.35	1,750.00	3.89%
01	6385	86,027.73	3,350.00	3.89%
01	7220	58,363.93	2,275.00	3.90%
01	7370	19,348.73	753.00	3.89%
01	7388	131,921.00	5,100.00	3.87%
01	7510	105,545.70	4,100.00	3.88%
11	3905	106,641.00	4,100.00	3.84%
11	3913	63,080.00	2,350.00	3.73%
11	3926	31,728.00	1,200.00	3.78%
11	6391	948,970.92	37,000.00	3.90%
13	5310	1,091,244.95	42,480.00	3.89%

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		689,137.69	689,137.69
2. State Lottery Revenue	8560	1,386,085.53		589,575.20	1,975,660.73
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	(1,386,085.53)	1,386,085.53		0.00
6. Total Available (Sum Lines A1 through A5)		0.00	1,386,085.53	1,278,712.89	2,664,798.42
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00	1,386,085.53	194,578.07	1,580,663.60
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				
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	1,386,085.53	194,578.07	1,580,663.60
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	1,084,134.82	1,084,134.82

D. COMMENTS:

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

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

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

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	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
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	56,833,615.80	7,863,204.26	64,696,820.06	3,170,261.21		67,867,081.27
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,974,637.01	265,032.58	2,239,669.59	109,747.86		2,349,417.45
3300	Independent Study Centers	1,702,291.66	163,096.97	1,865,388.63	91,407.42		1,956,796.05
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	1,242,800.51	0.00	1,242,800.51	60,899.47		1,303,699.98
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	16,707,577.55	575,409.36	17,282,986.91	846,897.62		18,129,884.53
6000	Regional Occupational Ctr/Prg (ROC/P)	1,239,805.30	0.00	1,239,805.30	60,752.70		1,300,558.00
Other Goals							
7110	Nonagency - Educational	259,681.33	0.00	259,681.33	12,724.85		272,406.18
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					15,561.32	15,561.32
----	Other Outgo					4,578,485.11	4,578,485.11
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	123,914.80		123,914.80
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(87,855.00)		(87,855.00)
----	**Total General Fund and Charter Schools Funds Expenditures**	79,960,409.16	8,866,743.17	88,827,152.33	4,388,750.93	4,594,046.43	97,809,949.69

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K–12	44,037,265.05	569,055.26	1,266,316.70	7,378,266.43	3,387,603.66	0.00	0.00			195,108.70	0.00	56,833,615.80
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,548,580.60	0.00	0.00	325,892.44	0.00	0.00	0.00			100,163.97	0.00	1,974,637.01
3300	Independent Study Centers	1,139,916.68	0.00	0.00	375,598.63	157,186.38	0.00	0.00			29,589.97	0.00	1,702,291.66
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	1,242,800.51	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,242,800.51
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	13,437,908.82	670,498.01	0.00	2,208.80	1,579,257.11	1,017,704.81	0.00			0.00	0.00	16,707,577.55
6000	ROC/P	1,239,805.30	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,239,805.30
Other Goals													
7110	Nonagency - Educational	259,681.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	259,681.33
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
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		62,905,958.29	1,239,553.27	1,266,316.70	8,081,966.30	5,124,047.15	1,017,704.81	0.00	0.00	0.00	324,862.64	0.00	79,960,409.16

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	25,187.50	7,278,202.35	559,814.41	7,863,204.26
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	265,032.58	0.00	265,032.58
3300	Independent Study Centers	0.00	163,096.97	0.00	163,096.97
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	468,903.79	106,505.57	575,409.36
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)		0.00		0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		25,187.50	8,175,235.69	666,319.98	8,866,743.17

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)	603,252.03
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	49,080.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	3,797,404.91
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	26,869.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	4,476,605.94
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	79,960,409.16
2	Total Allocated Costs (from Form PCR, Column 2, Total)	8,866,743.17
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	88,827,152.33
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,437,535.15
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,091,244.95
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	2,528,780.10
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	91,355,932.43
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	4.90%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			15,561.32		15,561.32
Other Outgo (Objects 1000-7999)				4,578,485.11	4,578,485.11
Total Other Costs	0.00	0.00	15,561.32	4,578,485.11	4,594,046.43

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

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		0.00	0.00	0.00	25,187.50	8,175,235.69	0.00	666,319.98
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12				1.00	357.00		636.00
3100	Alternative Schools							
3200	Continuation Schools				0.00	13.00		
3300	Independent Study Centers					8.00		
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)					23.00		121.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
--	Adult Education (Fund 11)							
--	Child Development (Fund 12)							
--	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		0.00	0.00	0.00	1.00	401.00	0.00	757.00

Other Funds
Ending Balances

	Fund	Balance as of June 30, 2021	Increase/ (Decrease)
Associated Student Body	08	$ 2,355,809	$ (282,607)
Adult Education	11	$ 1,049,728	$ 254,135
Cafeteria Fund	13	$ 484,406	$ (132,648)
Deferred Maintenance	14	$ 1,487,200	$ 582,642
Reserved for Technology	17	$ 2,918,422	$ (222,873)
GO Bond Funding - Meause U	21	$ 65,348,747	$ 38,197,351
Capital Facilities	25	$ 5,836,153	$ 3,154,131
State Facilities Fund	35	$ -	$ (8,051)
Special Reserve Fund (capital)	40	$ 4,615,015	$ 4,613,911
Transportation Fund	63	$ -	$ -
Scholarship Fund	73	$ 44,936	$ (7,463)

Other Funds

	Student Activity Fund 08	Adult Education Fund 11	Child Nutrition Fund 13	Deferred Maintenance Fund 14	Special Reserve for Other than Capital Outlay Fund 17	Bond Fund 21	Capital Facilities (Developer Fees) Fund 25	County School Facilities Fund 35	Special Reserve for Capital Outlay Fund 40	Bond Interest & Redemption Fund 51	Enterprise Fund 63	Foundation Private Purpose Fund 73
Beginning Balance	$0	$795,594	$617,054	$904,558	$3,141,295	$27,151,396	$2,682,022	$8,051	$1,104	$7,405,445	$0	$52,399
REVENUES	$2,687,367	$1,737,045	$535,253	$1,111,496	$27,127	$305,110	$4,232,701	$2,925,370	$1,727,095	$8,609,929	$3,705,083	$3,537
EXPENDITURES	$2,969,974	$1,482,910	$1,133,725	$528,854	$0	$24,107,759	$1,078,570	$0	$46,605	$8,957,310	$3,705,083	$11,000
Excess (Deficiency of Revenue over Expenditures	($282,607)	$254,135	($598,472)	$582,642	$27,127	($23,802,649)	$3,154,131	$2,925,370	$1,680,490	($347,381)	$0	($7,463)
Transfer In/Out	$2,638,416	$0	$465,824	$0	($250,000)	$62,000,000	$0	($2,933,421)	$2,933,421	$3,270,313	$0	$0
Audit Adjustment	$0	$0	$0	$0	$0	$0	$0	$0	$0		$0	$0
Increase/(Decrease) In Fund Balance	$2,355,809	$254,135	($132,648)	$582,642	($222,873)	$38,197,351	$3,154,131	($8,051)	$4,613,911	$2,922,932	$0	($7,463)
Ending Fund Balance	$2,355,809	$1,049,728	$484,406	$1,487,200	$2,918,422	$65,348,747	$5,836,153	$0	$4,615,015	$10,328,377	$0	$44,936

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	2,687,367.00	0.00	-100.0%
5) TOTAL, REVENUES			2,687,367.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,375,979.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	593,995.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,969,974.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(282,607.00)	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)			(282,607.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,355,809.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,355,809.00	New
d) Other Restatements		9795	2,638,416.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,638,416.00	2,355,809.00	-10.7%
2) Ending Balance, June 30 (E + F1e)			2,355,809.00	2,355,809.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,355,809.00	2,355,809.00	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	2,355,809.00		
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			2,355,809.00		
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)			2,355,809.00		

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	2,687,367.00	0.00	-100.0%
TOTAL, REVENUES			2,687,367.00	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	2,375,979.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,375,979.00	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	593,995.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			593,995.00	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,969,974.00	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	2,687,367.00	0.00	-100.0%
5) TOTAL, REVENUES			2,687,367.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		2,969,974.00	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			2,969,974.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(282,607.00)	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)			(282,607.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,355,809.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,355,809.00	New
d) Other Restatements		9795	2,638,416.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,638,416.00	2,355,809.00	-10.7%
2) Ending Balance, June 30 (E + F1e)			2,355,809.00	2,355,809.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,355,809.00	2,355,809.00	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	2,355,809.00	2,355,809.00
Total, Restricted Balance		2,355,809.00	2,355,809.00

Unaudited Actuals
Adult Education Fund
Expenditures by Object

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	233,671.00	217,335.52	-7.0%
3) Other State Revenue		8300-8599	1,239,644.00	1,248,792.00	0.7%
4) Other Local Revenue		8600-8799	263,729.76	435,168.40	65.0%
5) TOTAL, REVENUES			1,737,044.76	1,901,295.92	9.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	520,939.15	730,244.00	40.2%
2) Classified Salaries		2000-2999	326,117.91	364,695.00	11.8%
3) Employee Benefits		3000-3999	351,154.24	465,757.65	32.6%
4) Books and Supplies		4000-4999	85,574.89	190,273.27	122.3%
5) Services and Other Operating Expenditures		5000-5999	153,748.96	157,084.00	2.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	45,375.00	52,000.00	14.6%
9) TOTAL, EXPENDITURES			1,482,910.15	1,960,053.92	32.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			254,134.61	(58,758.00)	-123.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			254,134.61	(58,758.00)	-123.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	795,593.57	1,049,728.18	31.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			795,593.57	1,049,728.18	31.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			795,593.57	1,049,728.18	31.9%
2) Ending Balance, June 30 (E + F1e)			1,049,728.18	990,970.18	-5.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	207,671.07	207,671.07	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	842,057.11	783,299.11	-7.0%
Reserved for Adult Education	0000	9780	*842,057.11*		
Reserved for Adult Education	0000	9780		*783,299.11*	
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	840,456.58		
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	236,186.24		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,076,642.82		
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	26,914.64		
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			26,914.64		
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)			1,049,728.18		

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	24,572.00	19,764.52	-19.6%
All Other Federal Revenue	All Other	8290	209,099.00	197,571.00	-5.5%
TOTAL, FEDERAL REVENUE			233,671.00	217,335.52	-7.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,142,363.00	1,130,988.00	-1.0%
All Other State Revenue	All Other	8590	97,281.00	117,804.00	21.1%
TOTAL, OTHER STATE REVENUE			1,239,644.00	1,248,792.00	0.7%

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	3,173.14	3,600.00	13.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	61,959.07	105,000.00	69.5%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	193,352.55	320,568.40	65.8%
Tuition		8710	5,245.00	6,000.00	14.4%
TOTAL, OTHER LOCAL REVENUE			263,729.76	435,168.40	65.0%
TOTAL, REVENUES			1,737,044.76	1,901,295.92	9.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	334,476.94	551,501.00	64.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	186,462.21	178,743.00	-4.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			520,939.15	730,244.00	40.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	89,627.33	107,494.00	19.9%
Classified Support Salaries		2200	64,948.02	66,420.00	2.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	136,198.88	148,724.00	9.2%
Other Classified Salaries		2900	35,343.68	42,057.00	19.0%
TOTAL, CLASSIFIED SALARIES			326,117.91	364,695.00	11.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	109,907.06	180,250.00	64.0%
PERS		3201-3202	63,855.17	79,784.00	24.9%
OASDI/Medicare/Alternative		3301-3302	37,111.89	43,580.65	17.4%
Health and Welfare Benefits		3401-3402	121,832.10	127,329.00	4.5%
Unemployment Insurance		3501-3502	498.25	10,868.00	2081.2%
Workers' Compensation		3601-3602	17,949.77	23,946.00	33.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			351,154.24	465,757.65	32.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	18,315.14	25,300.00	38.1%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	16,859.43	117,094.27	594.5%
Noncapitalized Equipment		4400	50,400.32	47,879.00	-5.0%
TOTAL, BOOKS AND SUPPLIES			85,574.89	190,273.27	122.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,808.00	9,000.00	397.8%
Dues and Memberships		5300	715.00	2,210.00	209.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	51,169.49	7,400.00	-85.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,932.40	7,500.00	288.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,640.00	5,640.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	76,971.77	103,034.00	33.9%
Communications		5900	15,512.30	22,300.00	43.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			153,748.96	157,084.00	2.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	45,375.00	52,000.00	14.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			45,375.00	52,000.00	14.6%
TOTAL, EXPENDITURES			1,482,910.15	1,960,053.92	32.2%

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

Unaudited Actuals
Adult Education Fund
Expenditures by Function

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	233,671.00	217,335.52	-7.0%
3) Other State Revenue		8300-8599	1,239,644.00	1,248,792.00	0.7%
4) Other Local Revenue		8600-8799	263,729.76	435,168.40	65.0%
5) TOTAL, REVENUES			1,737,044.76	1,901,295.92	9.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		650,695.56	1,047,028.40	60.9%
2) Instruction - Related Services	2000-2999		578,492.11	661,489.52	14.3%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		45,375.00	52,000.00	14.6%
8) Plant Services	8000-8999		208,347.48	199,536.00	-4.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,482,910.15	1,960,053.92	32.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			254,134.61	(58,758.00)	-123.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			254,134.61	(58,758.00)	-123.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	795,593.57	1,049,728.18	31.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			795,593.57	1,049,728.18	31.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			795,593.57	1,049,728.18	31.9%
2) Ending Balance, June 30 (E + F1e)			1,049,728.18	990,970.18	-5.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	207,671.07	207,671.07	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	842,057.11	783,299.11	-7.0%
Reserved for Adult Education	0000	9780	*842,057.11*		
Reserved for Adult Education	0000	9780		*783,299.11*	
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
6391	Adult Education Program	207,671.07	207,671.07
Total, Restricted Balance		207,671.07	207,671.07

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	490,881.22	800,000.00	63.0%
3) Other State Revenue		8300-8599	40,809.41	55,000.00	34.8%
4) Other Local Revenue		8600-8799	3,562.37	252,007.00	6974.1%
5) TOTAL, REVENUES			535,253.00	1,107,007.00	106.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	576,888.10	582,605.00	1.0%
3) Employee Benefits		3000-3999	281,021.57	300,088.00	6.8%
4) Books and Supplies		4000-4999	180,722.75	455,000.00	151.8%
5) Services and Other Operating Expenditures		5000-5999	52,612.53	50,000.00	-5.0%
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	42,480.00	40,000.00	-5.8%
9) TOTAL, EXPENDITURES			1,133,724.95	1,427,693.00	25.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(598,471.95)	(320,686.00)	-46.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	465,823.96	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			465,823.96	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)			(132,647.99)	(320,686.00)	141.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	617,053.96	484,405.97	-21.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			617,053.96	484,405.97	-21.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			617,053.96	484,405.97	-21.5%
2) Ending Balance, June 30 (E + F1e)			484,405.97	163,719.97	-66.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	4,879.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	479,526.97	163,719.97	-65.9%
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	227,088.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,438.00		
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	254,755.83		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	4,879.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			491,161.44		
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	6,755.47		
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			6,755.47		
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)			484,405.97		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	490,881.22	800,000.00	63.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			490,881.22	800,000.00	63.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	40,809.41	55,000.00	34.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			40,809.41	55,000.00	34.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,274.55	251,100.00	19601.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,287.82	907.00	-60.4%
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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,562.37	252,007.00	6974.1%
TOTAL, REVENUES			535,253.00	1,107,007.00	106.8%

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	354,299.25	362,154.00	2.2%
Classified Supervisors' and Administrators' Salaries		2300	222,588.85	220,451.00	-1.0%
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			576,888.10	582,605.00	1.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	87,020.49	96,155.00	10.5%
OASDI/Medicare/Alternative		3301-3302	44,029.32	44,550.00	1.2%
Health and Welfare Benefits		3401-3402	125,790.22	126,343.00	0.4%
Unemployment Insurance		3501-3502	294.47	7,161.00	2331.8%
Workers' Compensation		3601-3602	12,210.47	13,255.00	8.6%
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	11,676.60	12,624.00	8.1%
TOTAL, EMPLOYEE BENEFITS			281,021.57	300,088.00	6.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,526.75	5,000.00	227.5%
Noncapitalized Equipment		4400	1,536.07	0.00	-100.0%
Food		4700	177,659.93	450,000.00	153.3%
TOTAL, BOOKS AND SUPPLIES			180,722.75	455,000.00	151.8%

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	37.26	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,662.62	12,000.00	80.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	207.48	6,000.00	2791.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	45,705.17	32,000.00	-30.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			52,612.53	50,000.00	-5.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	42,480.00	40,000.00	-5.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			42,480.00	40,000.00	-5.8%
TOTAL, EXPENDITURES			1,133,724.95	1,427,693.00	25.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	465,823.96	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			465,823.96	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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)			465,823.96	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	490,881.22	800,000.00	63.0%
3) Other State Revenue		8300-8599	40,809.41	55,000.00	34.8%
4) Other Local Revenue		8600-8799	3,562.37	252,007.00	6974.1%
5) TOTAL, REVENUES			535,253.00	1,107,007.00	106.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,084,582.33	1,375,693.00	26.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		42,480.00	40,000.00	-5.8%
8) Plant Services	8000-8999		6,662.62	12,000.00	80.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,133,724.95	1,427,693.00	25.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(598,471.95)	(320,686.00)	-46.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	465,823.96	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			465,823.96	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)			(132,647.99)	(320,686.00)	141.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	617,053.96	484,405.97	-21.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			617,053.96	484,405.97	-21.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			617,053.96	484,405.97	-21.5%
2) Ending Balance, June 30 (E + F1e)			484,405.97	163,719.97	-66.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	4,879.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	479,526.97	163,719.97	-65.9%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School	435,755.06	119,948.06
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimb	2,962.50	2,962.50
7027	Child Nutrition: COVID State Supplemental Meal Reimbursem	40,809.41	40,809.41
Total, Restricted Balance		479,526.97	163,719.97

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,108,847.00	1,108,847.00	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	2,648.72	0.00	-100.0%
5) TOTAL, REVENUES			1,111,495.72	1,108,847.00	-0.2%
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	44,302.67	473,601.92	969.0%
6) Capital Outlay		6000-6999	484,551.07	699,245.08	44.3%
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			528,853.74	1,172,847.00	121.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			582,641.98	(64,000.00)	-111.0%
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)			582,641.98	(64,000.00)	-111.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	904,558.28	1,487,200.26	64.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			904,558.28	1,487,200.26	64.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			904,558.28	1,487,200.26	64.4%
2) Ending Balance, June 30 (E + F1e)			1,487,200.26	1,423,200.26	-4.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,487,200.26	1,423,200.26	-4.3%
Reserved for Deferred Mainteance	0000	9780	*1,487,200.26*		
Reserved for Deferred Maintenace	0000	9780		*1,423,200.26*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,513,374.87		
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	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,513,374.87		
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	26,174.61		
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			26,174.61		
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)			1,487,200.26		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,108,847.00	1,108,847.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,108,847.00	1,108,847.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,648.72	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,648.72	0.00	-100.0%
TOTAL, REVENUES			1,111,495.72	1,108,847.00	-0.2%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	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	44,302.67	473,601.92	969.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,302.67	473,601.92	969.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	344,009.40	395,000.00	14.8%
Equipment		6400	46,350.75	50,000.00	7.9%
Equipment Replacement		6500	94,190.92	254,245.08	169.9%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			484,551.07	699,245.08	44.3%
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			528,853.74	1,172,847.00	121.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	1,108,847.00	1,108,847.00	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	2,648.72	0.00	-100.0%
5) TOTAL, REVENUES			1,111,495.72	1,108,847.00	-0.2%
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		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		528,853.74	1,172,847.00	121.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			528,853.74	1,172,847.00	121.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			582,641.98	(64,000.00)	-111.0%
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)			582,641.98	(64,000.00)	-111.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	904,558.28	1,487,200.26	64.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			904,558.28	1,487,200.26	64.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			904,558.28	1,487,200.26	64.4%
2) Ending Balance, June 30 (E + F1e)			1,487,200.26	1,423,200.26	-4.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,487,200.26	1,423,200.26	-4.3%
Reserved for Deferred Mainteance	0000	9780	*1,487,200.26*		
Reserved for Deferred Maintenace	0000	9780		*1,423,200.26*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

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	27,126.52	10,000.00	-63.1%
5) TOTAL, REVENUES			27,126.52	10,000.00	-63.1%
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)			27,126.52	10,000.00	-63.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	250,000.00	0.00	-100.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(250,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(222,873.48)	10,000.00	-104.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,141,295.12	2,918,421.64	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,141,295.12	2,918,421.64	-7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,141,295.12	2,918,421.64	-7.1%
2) Ending Balance, June 30 (E + F1e)			2,918,421.64	2,928,421.64	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	2,918,421.64	2,928,421.64	0.3%
Reserved for Technology	0000	9780	*2,918,421.64*		
Reserved for Technology	0000	9780		*2,928,421.64*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,883,204.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	35,217.50		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,918,421.64		
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)			2,918,421.64		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	27,126.52	10,000.00	-63.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27,126.52	10,000.00	-63.1%
TOTAL, REVENUES			27,126.52	10,000.00	-63.1%

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	250,000.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			250,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(250,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	27,126.52	10,000.00	-63.1%
5) TOTAL, REVENUES			27,126.52	10,000.00	-63.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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)			27,126.52	10,000.00	-63.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	250,000.00	0.00	-100.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(250,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(222,873.48)	10,000.00	-104.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,141,295.12	2,918,421.64	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,141,295.12	2,918,421.64	-7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,141,295.12	2,918,421.64	-7.1%
2) Ending Balance, June 30 (E + F1e)			2,918,421.64	2,928,421.64	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	2,918,421.64	2,928,421.64	0.3%
Reserved for Technology	0000	9780	*2,918,421.64*		
Reserved for Technology	0000	9780		*2,928,421.64*	
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	4,232,701.01	2,000,000.00	-52.7%
5) TOTAL, REVENUES			4,232,701.01	2,000,000.00	-52.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	875,000.00	New
5) Services and Other Operating Expenditures		5000-5999	267,565.67	703,557.00	162.9%
6) Capital Outlay		6000-6999	440,658.80	30,000.00	-93.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	370,345.84	426,846.00	15.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,078,570.31	2,035,403.00	88.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,154,130.70	(35,403.00)	-101.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,154,130.70	(35,403.00)	-101.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,682,022.68	5,836,153.38	117.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,682,022.68	5,836,153.38	117.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,682,022.68	5,836,153.38	117.6%
2) Ending Balance, June 30 (E + F1e)			5,836,153.38	5,800,750.38	-0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,836,153.38	5,800,750.38	-0.6%
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	5,845,003.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,845,003.38		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	8,850.00		
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			8,850.00		
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)			5,836,153.38		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	18,418.80	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	4,214,282.21	2,000,000.00	-52.5%
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			4,232,701.01	2,000,000.00	-52.7%
TOTAL, REVENUES			4,232,701.01	2,000,000.00	-52.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	500,000.00	New
Noncapitalized Equipment		4400	0.00	375,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	875,000.00	New

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	10,550.68	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	248,608.00	288,728.00	16.1%
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	8,406.99	414,829.00	4834.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			267,565.67	703,557.00	162.9%
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	434,915.62	30,000.00	-93.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	5,743.18	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			440,658.80	30,000.00	-93.2%
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	35,485.98	91,985.00	159.2%
Other Debt Service - Principal		7439	334,859.86	334,861.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			370,345.84	426,846.00	15.3%
TOTAL, EXPENDITURES			1,078,570.31	2,035,403.00	88.7%

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

Liberty Union High
Contra Costa County

Unaudited Actuals
Capital Facilities Fund
Expenditures by Function

07 61721 0000000
Form 25

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,232,701.01	2,000,000.00	-52.7%
5) TOTAL, REVENUES			4,232,701.01	2,000,000.00	-52.7%
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		708,224.47	1,608,557.00	127.1%
9) Other Outgo	9000-9999	Except 7600-7699	370,345.84	426,846.00	15.3%
10) TOTAL, EXPENDITURES			1,078,570.31	2,035,403.00	88.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,154,130.70	(35,403.00)	-101.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,154,130.70	(35,403.00)	-101.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,682,022.68	5,836,153.38	117.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,682,022.68	5,836,153.38	117.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,682,022.68	5,836,153.38	117.6%
2) Ending Balance, June 30 (E + F1e)			5,836,153.38	5,800,750.38	-0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,836,153.38	5,800,750.38	-0.6%
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	5,836,153.38	5,800,750.38
Total, Restricted Balance		5,836,153.38	5,800,750.38