

# HILLSBOROUGH CITY SCHOOL DISTRICT 2020-21 UNAUDITED ACTUALS

## Board of Trustees

DON GEDDIS, PRESIDENT  
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## Schools

NORTH HILLSBOROUGH  
SCHOOL  
545 EUCALYPTUS AVENUE  
HEIDI FELT, PRINCIPAL

SOUTH HILLSBOROUGH  
SCHOOL  
303 EL CERRITO AVENUE  
LINA BUTTE, PRINCIPAL

WEST HILLSBOROUGH SCHOOL  
376 BARBARA WAY  
HEATHER MATA, PRINCIPAL

CROCKER MIDDLE SCHOOL  
2600 RALSTON AVENUE  
MARIA BRADY, PRINCIPAL



UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2020-21 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: 

Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: 9/13/2021

To the Superintendent of Public Instruction:

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

Signed: \_\_\_\_\_

County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

For County Office of Education:

Kevin Bultema

Name

Deputy Superintendent, Business Services

Title

(650) 802-5511

Telephone

kbultema@smcoe.org

E-mail Address

For School District:

Joyce Shen

Name

Chief Business Official

Title

(650) 548-4203

Telephone

jshen@hcsdk8.org

E-mail Address

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	66.71%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2022-23 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$109,911.96
	Adjusted Appropriations Limit	\$24,517,107.27
	Appropriations Subject to Limit	\$24,517,107.27
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	7.08%

1/15/2021

G = General Ledger Data; S = Supplemental Data

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



G = General Ledger Data; S = Supplemental Data

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

**HILLSBOROUGH CITY SCHOOL DISTRICT**  
**2020-21 Unaudited Actuals General Fund Multi-Year Projections**

	<b>20-21 Unaudited Actuals</b>			<b>21-22 Adopted Budget</b>			<b>22-23 Projected Budget</b>			<b>23-24 Projected Budget</b>		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>Revenues</b>												
Property Taxes/EPA/LCFF	22,808,556.32	788,208.68	23,596,765.00	23,756,264.79	722,207.56	24,478,472.35	24,537,232.38	722,207.56	25,259,439.94	25,230,062.21	722,207.56	25,952,269.77
Federal Revenue		766,764.06	766,764.06		577,522.24	577,522.24		291,607.24	291,607.24		291,607.24	291,607.24
State Revenue	264,852.99	2,135,557.59	2,400,410.58	272,547.72	2,235,263.29	2,507,811.01	272,547.72	1,712,838.29	1,985,386.01	272,547.72	1,712,838.29	1,985,386.01
Local Revenue	3,798,405.42	2,295,003.80	6,093,409.22	4,097,852.81	2,377,092.00	6,474,944.81	3,747,852.81	2,377,092.00	6,124,944.81	3,747,852.81	2,377,092.00	6,124,944.81
Other Sources			-			-			-			-
<b>Total Income</b>	<b>26,871,814.73</b>	<b>5,985,534.13</b>	<b>32,857,348.86</b>	<b>28,126,665.32</b>	<b>5,912,085.09</b>	<b>34,038,750.41</b>	<b>28,557,632.91</b>	<b>5,103,745.09</b>	<b>33,661,378.00</b>	<b>29,250,462.74</b>	<b>5,103,745.09</b>	<b>34,354,207.83</b>
<b>Expenditure</b>												
Certificated	11,869,835.32	4,351,524.78	16,221,360.10	12,438,638.00	4,158,109.72	16,596,747.72	12,760,935.00	4,051,646.78	16,812,581.78	13,314,406.00	4,045,129.78	17,359,535.78
Classified	2,198,311.77	1,994,809.40	4,193,121.17	2,348,977.00	2,035,387.45	4,384,364.45	2,252,525.00	2,158,137.64	4,410,662.64	2,319,804.00	2,226,278.64	4,546,082.64
Benefits	4,280,608.66	3,535,299.45	7,815,908.11	4,702,953.00	3,952,022.37	8,654,975.37	4,930,664.00	3,913,848.93	8,844,512.93	5,165,066.00	3,968,798.99	9,133,864.99
Books & Supplies	721,079.50	361,436.21	1,082,515.71	1,101,981.25	278,292.00	1,380,273.25	754,978.33	149,417.00	904,395.33	754,978.33	149,417.00	904,395.33
Services	1,854,108.44	1,188,435.84	3,042,544.28	1,585,839.47	1,477,781.36	3,063,620.83	1,949,984.47	1,227,358.36	3,177,342.83	1,971,910.47	1,027,158.30	2,999,068.77
Capital Outlay	403,051.78	-	403,051.78	400,315.00	50,000.00	450,315.00			-		90,000.00	90,000.00
Other Outgo	109,823.62	111,564.27	221,387.89	157,823.00	98,370.00	256,193.00	157,823.00	98,370.00	256,193.00	157,823.00	98,370.00	256,193.00
Other Uses			-			-			-			-
<b>Total Expenditures</b>	<b>21,436,819.09</b>	<b>11,543,069.95</b>	<b>32,979,889.04</b>	<b>22,736,526.72</b>	<b>12,049,962.90</b>	<b>34,786,489.62</b>	<b>22,806,909.80</b>	<b>11,598,778.71</b>	<b>34,405,688.51</b>	<b>23,683,987.80</b>	<b>11,605,152.71</b>	<b>35,289,140.51</b>
<b>Revenues less Expenses</b>	<b>5,434,995.64</b>	<b>(5,557,535.82)</b>	<b>(122,540.18)</b>	<b>5,390,138.60</b>	<b>(6,137,877.81)</b>	<b>(747,739.21)</b>	<b>5,750,723.11</b>	<b>(6,495,033.62)</b>	<b>(744,310.51)</b>	<b>5,566,474.94</b>	<b>(6,501,407.62)</b>	<b>(934,932.68)</b>
<b>Interfund Transfers</b>												
Transfers from Fund 40	80,000.00		80,000.00	80,000.00		80,000.00	80,000.00		80,000.00	80,000.00		80,000.00
Transfers to Fund 13	-		-	(15,000.00)		(15,000.00)	(15,000.00)		(15,000.00)	(15,000.00)		(15,000.00)
Transfers to Fund 20	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)
Contributions to Restricted	(5,475,704.91)	5,475,704.91	-	(5,884,848.81)	5,884,848.81	-	(6,492,308.12)	6,492,308.12	-	(6,498,682.12)	6,498,682.12	-
<b>Total Transfers</b>	<b>(5,430,704.91)</b>	<b>5,475,704.91</b>	<b>45,000.00</b>	<b>(5,854,848.81)</b>	<b>5,884,848.81</b>	<b>30,000.00</b>	<b>(6,462,308.12)</b>	<b>6,492,308.12</b>	<b>30,000.00</b>	<b>(6,468,682.12)</b>	<b>6,498,682.12</b>	<b>30,000.00</b>
<b>End Balance GAIN/LOSS</b>	<b>4,290.73</b>	<b>(81,830.91)</b>	<b>(77,540.18)</b>	<b>(464,710.21)</b>	<b>(253,029.00)</b>	<b>(717,739.21)</b>	<b>(711,585.01)</b>	<b>(2,725.50)</b>	<b>(714,310.51)</b>	<b>(902,207.18)</b>	<b>(2,725.50)</b>	<b>(904,932.68)</b>
<b>Fund Balance</b>												
Beginning Balance	6,212,239.95	245,911.63	6,458,151.58	6,216,530.68	164,080.72	6,380,611.40	5,751,820.47	(88,948.28)	5,662,872.19	5,040,235.46	(91,673.78)	4,948,561.68
Revolving Cash	5,000.00		5,000.00	5,000.00		5,000.00	5,000.00		5,000.00	5,000.00		5,000.00
Prepaid Expenses	165,768.65		165,768.65	110,901.69		110,901.69	110,901.69		110,901.69	110,901.69		110,901.69
Restricted Balances		164,080.72	164,080.72		220,016.72	220,016.72		131,512.58	131,512.58		128,787.08	128,787.08
Sick Banks/Vacation Accruals	246,289.39		246,289.39	264,997.15		264,997.15	264,997.15		264,997.15	264,997.15		264,997.15
Site/Program Carryovers	294,746.34		294,746.34	75,000.00		75,000.00	75,000.00		75,000.00	75,000.00		75,000.00
6% Reserve for Economic Uncertainty	1,980,893.34		1,980,893.34	2,090,189.38		2,090,189.38	2,067,341.31		2,067,341.31	2,120,348.43		2,120,348.43
Unappropriated Ending Balance	3,523,832.96		3,523,832.96	3,205,732.25		3,205,732.25	2,516,995.31		2,516,995.31	1,561,781.01		1,561,781.01
<b>Ending Balance</b>	<b>6,216,530.68</b>	<b>164,080.72</b>	<b>6,380,611.40</b>	<b>5,751,820.47</b>	<b>(88,948.28)</b>	<b>5,662,872.19</b>	<b>5,040,235.46</b>	<b>(91,673.78)</b>	<b>4,948,561.68</b>	<b>4,138,028.28</b>	<b>(94,399.28)</b>	<b>4,043,629.00</b>

**Hillsborough City School District**  
**2020-21 Unaudited Actuals All Funds at a Glance**

Description	General Fund 01	Special Revenue Cafeteria Fund 13	Special Reserve Non-Capital Fund 17	Special Reserve (OPEB) Fund 20 (OPEB)	Building Fund Fund 21	Capital Facilities Fund 25	Special Reserve Capital Fund 40	Special Reserve Capital Fund 51	Total
<b>Beginning Fund Balances</b>	<b>6,458,151.58</b>	<b>11,172.60</b>	<b>575,706.76</b>	<b>1,341,251.73</b>	<b>649,764.96</b>	<b>2,585.09</b>	<b>171,542.08</b>	<b>3,402,911.86</b>	<b>12,613,086.66</b>
<b><u>Sources of Funds</u></b>									
Revenues	32,857,348.86	112.58	6,955.70	16,328.61	7,141.45	141,666.02	77,275.28	3,463,002.62	36,569,831.12
Transfers In	80,000.00			35,000.00					115,000.00
Other Sources									-
<b>Total Sources of Funds</b>	<b>32,937,348.86</b>	<b>112.58</b>	<b>6,955.70</b>	<b>51,328.61</b>	<b>7,141.45</b>	<b>141,666.02</b>	<b>77,275.28</b>	<b>3,463,002.62</b>	<b>36,684,831.12</b>
<b><u>Uses of Funds</u></b>									
Expenditures	32,979,889.04	3,197.10			132,146.92	13,381.40			33,128,614.46
Transfers Out	35,000.00						80,000.00	3,148,084.05	3,263,084.05
Other Uses								3,900.00	3,900.00
<b>Total Uses of Funds</b>	<b>33,014,889.04</b>	<b>3,197.10</b>	<b>-</b>	<b>-</b>	<b>132,146.92</b>	<b>13,381.40</b>	<b>80,000.00</b>	<b>3,151,984.05</b>	<b>36,395,598.51</b>
<b>Net Sources (Uses) of Funds</b>	<b>(77,540.18)</b>	<b>(3,084.52)</b>	<b>6,955.70</b>	<b>51,328.61</b>	<b>(125,005.47)</b>	<b>128,284.62</b>	<b>(2,724.72)</b>	<b>311,018.57</b>	<b>289,232.61</b>
<b>Ending Fund Balance</b>	<b>6,380,611.40</b>	<b>8,088.08</b>	<b>582,662.46</b>	<b>1,392,580.34</b>	<b>524,759.49</b>	<b>130,869.71</b>	<b>168,817.36</b>	<b>3,713,930.43</b>	<b>12,902,319.27</b>
<b><u>Components of Ending Fund Balances:</u></b>									
Revolving Cash	5,000.00								5,000.00
Prepaid Expenses	165,768.85								165,768.85
Restricted Balance	164,080.72				524,759.49	130,869.71		3,713,930.43	4,533,640.35
Sick Banks/Vacation Accruals	246,289.39								246,289.39
Site/Program Carryovers	294,746.34								294,746.34
Other Committed/Assigned	-	8,088.08		1,392,580.34			168,817.36		1,569,485.78
6% Reserve for Economic Uncertainty	1,980,893.34		582,662.46						2,563,555.80
Unappropriated Ending Balance	3,523,832.76								3,523,832.76
<b>Ending Balance</b>	<b>6,380,611.40</b>	<b>8,088.08</b>	<b>582,662.46</b>	<b>1,392,580.34</b>	<b>524,759.49</b>	<b>130,869.71</b>	<b>168,817.36</b>	<b>3,713,930.43</b>	<b>12,902,319.27</b>

			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		22,808,556.32	788,208.68	23,596,765.00	23,756,264.79	722,207.56	24,478,472.35	3.7%
2) Federal Revenue	8100-8299		0.00	766,764.06	766,764.06	0.00	577,522.24	577,522.24	-24.7%
3) Other State Revenue	8300-8599		264,852.99	2,135,557.59	2,400,410.58	272,547.72	2,235,263.29	2,507,811.01	4.5%
4) Other Local Revenue	8600-8799		3,798,405.42	2,295,003.80	6,093,409.22	4,097,852.81	2,377,092.00	6,474,944.81	6.3%
5) TOTAL, REVENUES			26,871,814.73	5,985,534.13	32,857,348.86	28,126,665.32	5,912,085.09	34,038,750.41	3.6%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		11,869,835.32	4,351,524.78	16,221,360.10	12,438,638.00	4,158,109.72	16,596,747.72	2.3%
2) Classified Salaries	2000-2999		2,198,311.77	1,994,809.40	4,193,121.17	2,348,977.00	2,035,387.45	4,384,364.45	4.6%
3) Employee Benefits	3000-3999		4,280,608.66	3,535,299.45	7,815,908.11	4,702,953.00	3,952,022.37	8,654,975.37	10.7%
4) Books and Supplies	4000-4999		721,079.50	361,436.21	1,082,515.71	1,101,981.25	278,292.00	1,380,273.25	27.5%
5) Services and Other Operating Expenditures	5000-5999		1,854,108.44	1,188,435.84	3,042,544.28	1,585,839.47	1,477,781.36	3,063,620.83	0.7%
6) Capital Outlay	6000-6999		403,051.78	0.00	403,051.78	400,315.00	50,000.00	450,315.00	11.7%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		109,823.62	111,564.27	221,387.89	157,823.00	98,370.00	256,193.00	15.7%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,436,819.09	11,543,069.95	32,979,889.04	22,736,526.72	12,049,962.90	34,786,489.62	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,434,995.64	(5,557,535.82)	(122,540.18)	5,390,138.60	(6,137,877.81)	(747,739.21)	510.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
b) Transfers Out	7600-7629		35,000.00	0.00	35,000.00	50,000.00	0.00	50,000.00	42.9%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(5,475,704.91)	5,475,704.91	0.00	(5,884,848.81)	5,884,848.81	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,430,704.91)	5,475,704.91	45,000.00	(5,854,848.81)	5,884,848.81	30,000.00	-33.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,290.73	(81,830.91)	(77,540.18)	(464,710.21)	(253,029.00)	(717,739.21)	825.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,212,239.95	202,396.45	6,414,636.40	6,216,530.68	164,080.72	6,380,611.40	-0.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,212,239.95	202,396.45	6,414,636.40	6,216,530.68	164,080.72	6,380,611.40	-0.5%
d) Other Restatements		9795	0.00	43,515.18	43,515.18	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,212,239.95	245,911.63	6,458,151.58	6,216,530.68	164,080.72	6,380,611.40	-1.2%
2) Ending Balance, June 30 (E + F1e)			6,216,530.68	164,080.72	6,380,611.40	5,751,820.47	(88,948.28)	5,662,872.19	-11.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	165,768.65	0.00	165,768.65	110,901.69	0.00	110,901.69	-33.1%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	164,080.72	164,080.72	0.00	220,016.72	220,016.72	34.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	541,492.73	0.00	541,492.73	339,997.15	0.00	339,997.15	-37.2%
Sick Banks/Vacation Accruals	0000	9760	246,746.39		246,746.39				
Site Funds Carryovers	0000	9760	294,746.34		294,746.34				
Sick Banks/Vacation Accruals	0000	9760				264,997.15		264,997.15	
Site Funds Carryovers	0000	9760				75,000.00		75,000.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,980,893.34	0.00	1,980,893.34	2,090,189.38	0.00	2,090,189.38	5.5%
Unassigned/Unappropriated Amount		9790	3,523,375.96	0.00	3,523,375.96	3,205,732.25	(308,965.00)	2,896,767.25	-17.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	6,457,942.88	(231,774.14)	6,226,168.74				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	100.00	43,515.18	43,615.18				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	877.61	0.00	877.61				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	1,900.30	0.00	1,900.30				
3) Accounts Receivable		9200	125,328.74	432,060.11	557,388.85				
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	165,768.65	0.00	165,768.65				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			6,756,918.18	243,801.15	7,000,719.33				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	540,387.50	79,720.43	620,107.93				
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	0.00	0.00				
6) TOTAL, LIABILITIES			540,387.50	79,720.43	620,107.93				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

			2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
(must agree with line F2) (G9 + H2) - (I6 + J2)			6,216,530.68	164,080.72	6,380,611.40				

			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	172,044.00	0.00	172,044.00	172,044.00	0.00	172,044.00	0.0%
Education Protection Account State Aid - Current Year		8012	248,756.00	0.00	248,756.00	248,756.00	0.00	248,756.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	73,341.32	0.00	73,341.32	73,341.00	0.00	73,341.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	21,365,651.03	0.00	21,365,651.03	22,313,359.79	0.00	22,313,359.79	4.4%
Unsecured Roll Taxes		8042	964,954.91	0.00	964,954.91	964,955.00	0.00	964,955.00	0.0%
Prior Years' Taxes		8043	(16,190.94)	0.00	(16,190.94)	(16,191.00)	0.00	(16,191.00)	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			22,808,556.32	0.00	22,808,556.32	23,756,264.79	0.00	23,756,264.79	4.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	788,208.68	788,208.68	0.00	722,207.56	722,207.56	-8.4%



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			22,808,556.32	788,208.68	23,596,765.00	23,756,264.79	722,207.56	24,478,472.35	3.7%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	240,477.42	240,477.42	0.00	235,097.28	235,097.28	-2.2%
Special Education Discretionary Grants		8182	0.00	7,459.64	7,459.64	0.00	5,794.96	5,794.96	-22.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	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		33,023.00	33,023.00		223,375.00	223,375.00	576.4%
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		22,196.00	22,196.00		17,372.00	17,372.00	-21.7%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		1,830.00	1,830.00		1,830.00	1,830.00	0.0%
Public Charter Schools Grant									
Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,								
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	461,778.00	461,778.00	0.00	94,053.00	94,053.00	-79.6%
TOTAL, FEDERAL REVENUE			0.00	766,764.06	766,764.06	0.00	577,522.24	577,522.24	-24.7%
<b>OTHER STATE REVENUE</b>									
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	40,025.00	0.00	40,025.00	42,190.00	0.00	42,190.00	5.4%
Lottery - Unrestricted and Instructional Materials		8560	205,627.01	89,404.29	295,031.30	212,323.00	65,758.50	278,081.50	-5.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

			2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		1,500.00	1,500.00		1,500.00	1,500.00	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		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	19,200.98	2,044,653.30	2,063,854.28	18,034.72	2,168,004.79	2,186,039.51	5.9%
TOTAL, OTHER STATE REVENUE			264,852.99	2,135,557.59	2,400,410.58	272,547.72	2,235,263.29	2,507,811.01	4.5%

			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
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	2,204,970.72	2,204,970.72	0.00	2,260,000.00	2,260,000.00	2.5%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	85,080.92	0.00	85,080.92	108,820.27	0.00	108,820.27	27.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	86,330.56	86,330.56	0.00	102,732.00	102,732.00	19.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	239,817.00	0.00	239,817.00	418,194.51	0.00	418,194.51	74.4%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,473,507.50	3,702.52	3,477,210.02	3,570,838.03	14,360.00	3,585,198.03	3.1%
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		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,798,405.42	2,295,003.80	6,093,409.22	4,097,852.81	2,377,092.00	6,474,944.81	6.3%
TOTAL, REVENUES			26,871,814.73	5,985,534.13	32,857,348.86	28,126,665.32	5,912,085.09	34,038,750.41	3.6%

			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	9,361,824.52	4,126,096.12	13,487,920.64	9,870,071.00	3,937,517.72	13,807,588.72	2.4%
Certificated Pupil Support Salaries		1200	718,657.23	18,237.21	736,894.44	738,920.00	21,979.00	760,899.00	3.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,789,353.57	207,191.45	1,996,545.02	1,829,647.00	198,613.00	2,028,260.00	1.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,869,835.32	4,351,524.78	16,221,360.10	12,438,638.00	4,158,109.72	16,596,747.72	2.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	123,942.74	1,564,701.78	1,688,644.52	206,826.00	1,557,100.45	1,763,926.45	4.5%
Classified Support Salaries		2200	759,386.22	153,012.38	912,398.60	777,687.00	197,168.00	974,855.00	6.8%
Classified Supervisors' and Administrators' Salaries		2300	347,373.99	189,609.96	536,983.95	361,475.00	189,903.00	551,378.00	2.7%
Clerical, Technical and Office Salaries		2400	967,608.82	87,485.28	1,055,094.10	1,002,989.00	91,216.00	1,094,205.00	3.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,198,311.77	1,994,809.40	4,193,121.17	2,348,977.00	2,035,387.45	4,384,364.45	4.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,861,903.89	2,162,817.99	4,024,721.88	1,985,239.00	2,328,149.56	4,313,388.56	7.2%
PERS		3201-3202	463,389.39	390,505.60	853,894.99	540,171.00	467,099.91	1,007,270.91	18.0%
OASDI/Medicare/Alternative		3301-3302	344,321.99	202,849.59	547,171.58	388,370.00	233,847.68	622,217.68	13.7%
Health and Welfare Benefits		3401-3402	958,782.74	545,697.40	1,504,480.14	1,043,585.00	590,566.06	1,634,151.06	8.6%
Unemployment Insurance		3501-3502	6,935.62	3,064.32	9,999.94	108,204.00	76,805.00	185,009.00	1750.1%
Workers' Compensation		3601-3602	327,435.71	146,304.82	473,740.53	395,057.00	185,829.16	580,886.16	22.6%
OPEB, Allocated		3701-3702	189,248.14	29,344.56	218,592.70	187,648.00	25,487.00	213,135.00	-2.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	128,591.18	54,715.17	183,306.35	54,679.00	44,238.00	98,917.00	-46.0%
TOTAL, EMPLOYEE BENEFITS			4,280,608.66	3,535,299.45	7,815,908.11	4,702,953.00	3,952,022.37	8,654,975.37	10.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	14,551.00	6,548.00	21,099.00	New
Books and Other Reference Materials		4200	13,210.75	14,374.57	27,585.32	39,973.00	20,925.00	60,898.00	120.8%
Materials and Supplies		4300	640,959.84	315,035.75	955,995.59	816,140.25	211,944.00	1,028,084.25	7.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	66,908.91	32,025.89	98,934.80	231,317.00	38,875.00	270,192.00	173.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			721,079.50	361,436.21	1,082,515.71	1,101,981.25	278,292.00	1,380,273.25	27.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	186,820.58	186,820.58	0.00	161,625.06	161,625.06	-13.5%
Travel and Conferences		5200	61,102.16	23,033.16	84,135.32	74,394.00	116,345.12	190,739.12	126.7%
Dues and Memberships		5300	43,376.39	1,764.00	45,140.39	43,527.00	1,500.00	45,027.00	-0.3%
Insurance		5400 - 5450	142,190.38	0.00	142,190.38	157,944.00	0.00	157,944.00	11.1%
Operations and Housekeeping Services		5500	534,519.14	0.00	534,519.14	539,700.00	0.00	539,700.00	1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	58,178.97	205,594.05	263,773.02	87,713.00	351,890.00	439,603.00	66.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	925,487.10	771,106.79	1,696,593.89	546,879.00	846,311.18	1,393,190.18	-17.9%
Communications		5900	89,254.30	117.26	89,371.56	135,682.47	110.00	135,792.47	51.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,854,108.44	1,188,435.84	3,042,544.28	1,585,839.47	1,477,781.36	3,063,620.83	0.7%

			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	403,051.78	0.00	403,051.78	400,315.00	50,000.00	450,315.00	11.7%
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			403,051.78	0.00	403,051.78	400,315.00	50,000.00	450,315.00	11.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	92,571.16	92,571.16	3,000.00	98,370.00	101,370.00	9.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	53,394.86	18,993.11	72,387.97	95,790.00	0.00	95,790.00	32.3%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	56,428.76	0.00	56,428.76	59,033.00	0.00	59,033.00	4.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			109,823.62	111,564.27	221,387.89	157,823.00	98,370.00	256,193.00	15.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			21,436,819.09	11,543,069.95	32,979,889.04	22,736,526.72	12,049,962.90	34,786,489.62	5.5%

			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
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	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	15,000.00	0.00	15,000.00	New
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			35,000.00	0.00	35,000.00	50,000.00	0.00	50,000.00	42.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(5,475,704.91)	5,475,704.91	0.00	(5,884,848.81)	5,884,848.81	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			(5,475,704.91)	5,475,704.91	0.00	(5,884,848.81)	5,884,848.81	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(5,430,704.91)	5,475,704.91	45,000.00	(5,854,848.81)	5,884,848.81	30,000.00	-33.3%

			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	22,808,556.32	788,208.68	23,596,765.00	23,756,264.79	722,207.56	24,478,472.35	3.7%
2) Federal Revenue		8100-8299	0.00	766,764.06	766,764.06	0.00	577,522.24	577,522.24	-24.7%
3) Other State Revenue		8300-8599	264,852.99	2,135,557.59	2,400,410.58	272,547.72	2,235,263.29	2,507,811.01	4.5%
4) Other Local Revenue		8600-8799	3,798,405.42	2,295,003.80	6,093,409.22	4,097,852.81	2,377,092.00	6,474,944.81	6.3%
5) TOTAL, REVENUES			26,871,814.73	5,985,534.13	32,857,348.86	28,126,665.32	5,912,085.09	34,038,750.41	3.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	12,633,680.77	9,564,251.91	22,197,932.68	14,048,170.47	9,666,761.78	23,714,932.25	6.8%
2) Instruction - Related Services	2000-2999		2,594,216.42	592,696.88	3,186,913.30	2,739,028.04	709,235.12	3,448,263.16	8.2%
3) Pupil Services	3000-3999		978,507.94	163,612.65	1,142,120.59	1,014,095.00	178,095.00	1,192,190.00	4.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		280,122.39	13,478.00	293,600.39	296,748.00	14,547.00	311,295.00	6.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,359,161.94	138,916.41	2,498,078.35	2,826,594.00	35,763.00	2,862,357.00	14.6%
8) Plant Services	8000-8999		2,468,014.34	958,549.83	3,426,564.17	1,618,868.21	1,347,191.00	2,966,059.21	-13.4%
9) Other Outgo	9000-9999		123,115.29	111,564.27	234,679.56	193,023.00	98,370.00	291,393.00	24.2%
10) TOTAL, EXPENDITURES			21,436,819.09	11,543,069.95	32,979,889.04	22,736,526.72	12,049,962.90	34,786,489.62	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,434,995.64	(5,557,535.82)	(122,540.18)	5,390,138.60	(6,137,877.81)	(747,739.21)	510.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	35,000.00	0.00	35,000.00	50,000.00	0.00	50,000.00	42.9%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,475,704.91)	5,475,704.91	0.00	(5,884,848.81)	5,884,848.81	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,430,704.91)	5,475,704.91	45,000.00	(5,854,848.81)	5,884,848.81	30,000.00	-33.3%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,290.73	(81,830.91)	(77,540.18)	(464,710.21)	(253,029.00)	(717,739.21)	825.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,212,239.95	202,396.45	6,414,636.40	6,216,530.68	164,080.72	6,380,611.40	-0.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,212,239.95	202,396.45	6,414,636.40	6,216,530.68	164,080.72	6,380,611.40	-0.5%
d) Other Restatements		9795	0.00	43,515.18	43,515.18	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,212,239.95	245,911.63	6,458,151.58	6,216,530.68	164,080.72	6,380,611.40	-1.2%
2) Ending Balance, June 30 (E + F1e)			6,216,530.68	164,080.72	6,380,611.40	5,751,820.47	(88,948.28)	5,662,872.19	-11.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	165,768.65	0.00	165,768.65	110,901.69	0.00	110,901.69	-33.1%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	164,080.72	164,080.72	0.00	220,016.72	220,016.72	34.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	541,492.73	0.00	541,492.73	339,997.15	0.00	339,997.15	-37.2%
Sick Banks/Vacation Accruals	0000	9760	246,746.39		246,746.39				
Site Funds Carryovers	0000	9760	294,746.34		294,746.34				
Sick Banks/Vacation Accruals	0000	9760				264,997.15		264,997.15	
Site Funds Carryovers	0000	9760				75,000.00		75,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,980,893.34	0.00	1,980,893.34	2,090,189.38	0.00	2,090,189.38	5.5%
Unassigned/Unappropriated Amount		9790	3,523,375.96	0.00	3,523,375.96	3,205,732.25	(308,965.00)	2,896,767.25	-17.8%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Unaudited Actuals</b>	<b>2021-22 Budget</b>
3212	Elementary and Secondary School Relief II (ESSER II) Fund	0.00	94,053.00
6300	Lottery: Instructional Materials	44,885.04	81,367.54
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	35,440.00	48.50
8210	Student Activity Funds	43,515.18	43,515.18
9010	Other Restricted Local	40,240.50	1,032.50
Total, Restricted Balance		164,080.72	220,016.72

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	112.58	4,065.00	3510.8%
5) TOTAL, REVENUES			112.58	4,065.00	3510.8%
<b>B. EXPENDITURES</b>					
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	1,613.10	15,000.00	829.9%
5) Services and Other Operating Expenditures		5000-5999	1,584.00	1,188.00	-25.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,197.10	16,188.00	406.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,084.52)	(12,123.00)	293.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	15,000.00	New
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	15,000.00	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,084.52)	2,877.00	-193.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,172.60	8,088.08	-27.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,172.60	8,088.08	-27.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,172.60	8,088.08	-27.6%
2) Ending Balance, June 30 (E + F1e)			8,088.08	10,965.08	35.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	8,088.08	10,965.08	35.6%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,067.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	20.10		
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			8,088.08		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			8,088.08		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	7.05	4,000.00	56637.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	105.53	65.00	-38.4%
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			112.58	4,065.00	3510.8%
TOTAL, REVENUES			112.58	4,065.00	3510.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,613.10	15,000.00	829.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,613.10	15,000.00	829.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,584.00	1,188.00	-25.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,584.00	1,188.00	-25.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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%
<b>TOTAL, EXPENDITURES</b>			3,197.10	16,188.00	406.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	15,000.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	15,000.00	New
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	15,000.00	New

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	112.58	4,065.00	3510.8%
5) TOTAL, REVENUES			112.58	4,065.00	3510.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		3,197.10	16,188.00	406.3%
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			3,197.10	16,188.00	406.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,084.52)	(12,123.00)	293.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	15,000.00	New
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	15,000.00	New

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,084.52)	2,877.00	-193.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,172.60	8,088.08	-27.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,172.60	8,088.08	-27.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,172.60	8,088.08	-27.6%
2) Ending Balance, June 30 (E + F1e)			8,088.08	10,965.08	35.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	8,088.08	10,965.08	35.6%
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%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	6,955.70	7,200.00	3.5%
5) TOTAL, REVENUES			6,955.70	7,200.00	3.5%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,955.70	7,200.00	3.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,955.70	7,200.00	3.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	575,706.76	582,662.46	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			575,706.76	582,662.46	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			575,706.76	582,662.46	1.2%
2) Ending Balance, June 30 (E + F1e)			582,662.46	589,862.46	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	582,662.46	589,862.46	1.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	581,214.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,447.99		
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			582,662.46		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			582,662.46		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,955.70	7,200.00	3.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,955.70	7,200.00	3.5%
TOTAL, REVENUES			6,955.70	7,200.00	3.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	6,955.70	7,200.00	3.5%
5) TOTAL, REVENUES			6,955.70	7,200.00	3.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			6,955.70	7,200.00	3.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,955.70	7,200.00	3.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	575,706.76	582,662.46	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			575,706.76	582,662.46	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			575,706.76	582,662.46	1.2%
2) Ending Balance, June 30 (E + F1e)			582,662.46	589,862.46	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	582,662.46	589,862.46	1.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	16,328.61	17,000.00	4.1%
5) TOTAL, REVENUES			16,328.61	17,000.00	4.1%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			16,328.61	17,000.00	4.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,000.00	35,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			35,000.00	35,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			51,328.61	52,000.00	1.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,341,251.73	1,392,580.34	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,341,251.73	1,392,580.34	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,341,251.73	1,392,580.34	3.8%
2) Ending Balance, June 30 (E + F1e)			1,392,580.34	1,444,580.34	3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,392,580.34	1,444,580.34	3.7%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,389,119.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,460.74		
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			1,392,580.34		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,392,580.34		

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	16,328.61	17,000.00	4.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			16,328.61	17,000.00	4.1%
<b>TOTAL, REVENUES</b>			16,328.61	17,000.00	4.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	35,000.00	35,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			35,000.00	35,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			35,000.00	35,000.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	16,328.61	17,000.00	4.1%
5) TOTAL, REVENUES			16,328.61	17,000.00	4.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			16,328.61	17,000.00	4.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,000.00	35,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			35,000.00	35,000.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			51,328.61	52,000.00	1.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,341,251.73	1,392,580.34	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,341,251.73	1,392,580.34	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,341,251.73	1,392,580.34	3.8%
2) Ending Balance, June 30 (E + F1e)			1,392,580.34	1,444,580.34	3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,392,580.34	1,444,580.34	3.7%
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%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	7,141.45	2,000.00	-72.0%
5) TOTAL, REVENUES			7,141.45	2,000.00	-72.0%
<b>B. EXPENDITURES</b>					
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	52,460.75	24,800.00	-52.7%
6) Capital Outlay		6000-6999	79,686.17	454,177.96	470.0%
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			132,146.92	478,977.96	262.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(125,005.47)	(476,977.96)	281.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(125,005.47)	(476,977.96)	281.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	649,764.96	524,759.49	-19.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			649,764.96	524,759.49	-19.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			649,764.96	524,759.49	-19.2%
2) Ending Balance, June 30 (E + F1e)			524,759.49	47,781.53	-90.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	524,759.49	47,781.53	-90.9%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	533,445.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,383.95		
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			534,829.49		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	10,070.00		
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			10,070.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			524,759.49		



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,141.45	2,000.00	-72.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,141.45	2,000.00	-72.0%
TOTAL, REVENUES			7,141.45	2,000.00	-72.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,420.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	40,040.75	24,800.00	-38.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>52,460.75</b>	<b>24,800.00</b>	<b>-52.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	79,686.17	454,177.96	470.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>79,686.17</b>	<b>454,177.96</b>	<b>470.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>132,146.92</b>	<b>478,977.96</b>	<b>262.5%</b>

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	7,141.45	2,000.00	-72.0%
5) TOTAL, REVENUES			7,141.45	2,000.00	-72.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		132,146.92	478,977.96	262.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			132,146.92	478,977.96	262.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(125,005.47)	(476,977.96)	281.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(125,005.47)	(476,977.96)	281.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	649,764.96	524,759.49	-19.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			649,764.96	524,759.49	-19.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			649,764.96	524,759.49	-19.2%
2) Ending Balance, June 30 (E + F1e)			524,759.49	47,781.53	-90.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	524,759.49	47,781.53	-90.9%
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	2021-22
		Unaudited Actuals	Budget
9010	Other Restricted Local	524,759.49	47,781.53
Total, Restricted Balance		524,759.49	47,781.53



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	141,666.02	126,410.00	-10.8%
5) TOTAL, REVENUES			141,666.02	126,410.00	-10.8%
<b>B. EXPENDITURES</b>					
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	13,381.40	237,000.00	1671.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,381.40	237,000.00	1671.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			128,284.62	(110,590.00)	-186.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			128,284.62	(110,590.00)	-186.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,585.09	130,869.71	4962.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,585.09	130,869.71	4962.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,585.09	130,869.71	4962.5%
2) Ending Balance, June 30 (E + F1e)			130,869.71	20,279.71	-84.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	130,869.71	20,279.71	-84.5%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	121,719.92		
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	9,149.79		
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			130,869.71		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			130,869.71		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	655.77	410.00	-37.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	141,010.25	126,000.00	-10.6%
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			141,666.02	126,410.00	-10.8%
TOTAL, REVENUES			141,666.02	126,410.00	-10.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	230,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,381.40	7,000.00	-47.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,381.40	237,000.00	1671.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			13,381.40	237,000.00	1671.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	141,666.02	126,410.00	-10.8%
5) TOTAL, REVENUES			141,666.02	126,410.00	-10.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		13,381.40	237,000.00	1671.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,381.40	237,000.00	1671.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			128,284.62	(110,590.00)	-186.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			128,284.62	(110,590.00)	-186.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,585.09	130,869.71	4962.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,585.09	130,869.71	4962.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,585.09	130,869.71	4962.5%
2) Ending Balance, June 30 (E + F1e)			130,869.71	20,279.71	-84.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	130,869.71	20,279.71	-84.5%
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%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	77,275.28	4,000.00	-94.8%
5) TOTAL, REVENUES			77,275.28	4,000.00	-94.8%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			77,275.28	4,000.00	-94.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,000.00	80,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(80,000.00)	(80,000.00)	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,724.72)	(76,000.00)	2689.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	171,542.08	168,817.36	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			171,542.08	168,817.36	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			171,542.08	168,817.36	-1.6%
2) Ending Balance, June 30 (E + F1e)			168,817.36	92,817.36	-45.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	168,817.36	92,817.36	-45.0%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	334,650.27		
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	833.72		
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			335,483.99		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	166,666.63		
6) TOTAL, LIABILITIES			166,666.63		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			168,817.36		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	73,333.37	0.00	-100.0%
Interest		8660	3,941.91	4,000.00	1.5%
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			77,275.28	4,000.00	-94.8%
TOTAL, REVENUES			77,275.28	4,000.00	-94.8%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	80,000.00	80,000.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,000.00	80,000.00	0.0%



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(80,000.00)	(80,000.00)	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	77,275.28	4,000.00	-94.8%
5) TOTAL, REVENUES			77,275.28	4,000.00	-94.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			77,275.28	4,000.00	-94.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,000.00	80,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(80,000.00)	(80,000.00)	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,724.72)	(76,000.00)	2689.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	171,542.08	168,817.36	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			171,542.08	168,817.36	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			171,542.08	168,817.36	-1.6%
2) Ending Balance, June 30 (E + F1e)			168,817.36	92,817.36	-45.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	168,817.36	92,817.36	-45.0%
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%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	5,289.63	5,214.54	-1.4%
4) Other Local Revenue		8600-8799	3,457,712.99	3,450,463.42	-0.2%
5) TOTAL, REVENUES			3,463,002.62	3,455,677.96	-0.2%
<b>B. EXPENDITURES</b>					
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	3,148,084.05	6,945,370.84	120.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,148,084.05	6,945,370.84	120.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			314,918.57	(3,489,692.88)	-1208.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	77,319.85	0.00	-100.0%
b) Transfers Out		7600-7629	77,319.85	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	3,900.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,900.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			311,018.57	(3,489,692.88)	-1222.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,402,911.86	3,713,930.43	9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,402,911.86	3,713,930.43	9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,402,911.86	3,713,930.43	9.1%
2) Ending Balance, June 30 (E + F1e)			3,713,930.43	224,237.55	-94.0%
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	3,713,930.43	224,237.55	-94.0%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,705,722.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,208.30		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,713,930.43		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,713,930.43		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	5,289.63	5,214.54	-1.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,289.63	5,214.54	-1.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	3,311,733.81	3,447,906.18	4.1%
Unsecured Roll		8612	1,965.71	2,557.24	30.1%
Prior Years' Taxes		8613	667.33	0.00	-100.0%
Supplemental Taxes		8614	95,816.83	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	25,951.76	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	21,577.55	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			3,457,712.99	3,450,463.42	-0.2%
TOTAL, REVENUES			3,463,002.62	3,455,677.96	-0.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	2,737,986.35	6,400,164.60	133.8%
Bond Interest and Other Service Charges		7434	410,097.70	545,206.24	32.9%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>3,148,084.05</b>	<b>6,945,370.84</b>	<b>120.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,148,084.05</b>	<b>6,945,370.84</b>	<b>120.6%</b>



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	77,319.85	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			77,319.85	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	77,319.85	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			77,319.85	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	3,900.00	0.00	-100.0%
(d) TOTAL, USES			3,900.00	0.00	-100.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(3,900.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	5,289.63	5,214.54	-1.4%
4) Other Local Revenue		8600-8799	3,457,712.99	3,450,463.42	-0.2%
5) TOTAL, REVENUES			3,463,002.62	3,455,677.96	-0.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	3,148,084.05	6,945,370.84	120.6%
10) TOTAL, EXPENDITURES			3,148,084.05	6,945,370.84	120.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			314,918.57	(3,489,692.88)	-1208.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	77,319.85	0.00	-100.0%
b) Transfers Out		7600-7629	77,319.85	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	3,900.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,900.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			311,018.57	(3,489,692.88)	-1222.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,402,911.86	3,713,930.43	9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,402,911.86	3,713,930.43	9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,402,911.86	3,713,930.43	9.1%
2) Ending Balance, June 30 (E + F1e)			3,713,930.43	224,237.55	-94.0%
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	3,713,930.43	224,237.55	-94.0%
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%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Unaudited Actuals</b>	<b>2021-22 Budget</b>
9010	Other Restricted Local	3,713,930.43	224,237.55
Total, Restricted Balance		3,713,930.43	224,237.55

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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	1,243.78	1,243.78	1,243.78	1,243.78	1,243.78	1,243.78
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	1,243.78	1,243.78	1,243.78	1,243.78	1,243.78	1,243.78
<b>5. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	1,243.78	1,243.78	1,243.78	1,243.78	1,243.78	1,243.78
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	228,711.00		228,711.00			228,711.00
Work in Progress	1,076,940.00	399,342.00	1,476,282.00	195,282.00		1,671,564.00
Total capital assets not being depreciated	1,305,651.00	399,342.00	1,704,993.00	195,282.00	0.00	1,900,275.00
Capital assets being depreciated:						
Land Improvements	1,814,365.00		1,814,365.00			1,814,365.00
Buildings	77,459,208.00	30,516.00	77,489,724.00		1.00	77,489,723.00
Equipment	2,275,159.00	(786.00)	2,274,373.00	122,854.00		2,397,227.00
Total capital assets being depreciated	81,548,732.00	29,730.00	81,578,462.00	122,854.00	1.00	81,701,315.00
Accumulated Depreciation for:						
Land Improvements	(1,462,832.97)		(1,462,832.97)		56,867.28	(1,519,700.25)
Buildings	(33,106,785.08)	(5,857.90)	(33,112,642.98)	(175.72)	2,344,995.28	(35,457,813.98)
Equipment	(1,720,352.14)		(1,720,352.14)	6,090.55	70,424.34	(1,784,685.93)
Total accumulated depreciation	(36,289,970.19)	(5,857.90)	(36,295,828.09)	5,914.83	2,472,286.90	(38,762,200.16)
Total capital assets being depreciated, net	45,258,761.81	23,872.10	45,282,633.91	128,768.83	2,472,287.90	42,939,114.84
Governmental activity capital assets, net	46,564,412.81	423,214.10	46,987,626.91	324,050.83	2,472,287.90	44,839,389.84
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	87,285,179.25	299,752.75	87,584,932.00	26,863.20		87,611,795.20	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	56,512.86		56,512.86		84.10	56,428.76	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	710,672.00		710,672.00		78,043.00	632,629.00	
Net Pension Liability	30,420,292.00	2,155,965.00	32,576,257.00			32,576,257.00	
Total/Net OPEB Liability	4,730,700.83	4,429,806.17	9,160,507.00			9,160,507.00	
Compensated Absences Payable	264,997.15		264,997.15		18,707.76	246,289.39	
Governmental activities long-term liabilities	123,468,354.09	6,885,523.92	130,353,878.01	26,863.20	96,834.86	130,283,906.35	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

FEDERAL PROGRAM NAME	Title I Part A Improve Basic Programs LEA	Elem & Sec School Emergency Relief ESSER II Fund	Elem & Sec School Emergency Relief ESSER III Fund	Relief-GEER: Learning Loss Mitigation	Coronavirus Relief FD: Learning Loss Mitigation	Sp Ed IDEA Local Assistance	Sp Ed IDEA Local Assistance Private School ISPs
FEDERAL CATALOG NUMBER	84.01	84.425D	84.425U	PCA: 15517	PCA: 25516	84027A	84027A
RESOURCE CODE	3010	3212	3213	3215	3220	3310	3311
REVENUE OBJECT	8290	8290	8290	8290	8290	8181	8181
LOCAL DESCRIPTION (if any)						230/270	270
<b>AWARD</b>							
1. Prior Year Carryover							
2. a. Current Year Award	33,023.00	10,105.00	17,338.00	80,042.00	353,948.00	239,111.07	1,366.35
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	33,023.00	10,105.00	17,338.00	80,042.00	353,948.00	239,111.07	1,366.35
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	33,023.00	10,105.00	17,338.00	80,042.00	353,948.00	239,111.07	1,366.35
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	8,256.00	10,105.00	17,338.00	80,042.00	353,948.00	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	8,256.00	10,105.00	17,338.00	80,042.00	353,948.00	0.00	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	33,023.00	10,105.00	17,338.00	80,042.00	353,948.00	239,111.07	1,366.35
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	33,023.00	10,105.00	17,338.00	80,042.00	353,948.00	239,111.07	1,366.35
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)	(24,767.00)	0.00	0.00	0.00	0.00	(239,111.07)	(1,366.35)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	24,767.00					239,111.07	1,366.35
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	33,023.00	10,105.00	17,338.00	80,042.00	353,948.00	239,111.07	1,366.35



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

FEDERAL PROGRAM NAME	Sp Ed IDEA Preschool	Preschool Staff Development	Title II Part A Teacher Quality	Title III: English Learner Student Program	TOTAL
FEDERAL CATALOG NUMBER	84173	84173	84367	PCA: 14346	
RESOURCE CODE	3315	3345	4035	4203	
REVENUE OBJECT	8182	8182	8290	8290	
LOCAL DESCRIPTION (if any)	270	270	310		
<b>AWARD</b>					
1. Prior Year Carryover			3,412.00		3,412.00
2. a. Current Year Award	7,389.97	69.67	18,784.00	1,830.00	763,007.06
b. Transferability (ESSA)					0.00
c. Other Adjustments					0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	7,389.97	69.67	18,784.00	1,830.00	763,007.06
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2d, & 3)	7,389.97	69.67	22,196.00	1,830.00	766,419.06
<b>REVENUES</b>					
5. Unearned Revenue Deferred from Prior Year					0.00
6. Cash Received in Current Year	0.00	0.00	21,947.00	0.00	491,636.00
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	21,947.00	0.00	491,636.00
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	7,389.97	69.67	22,196.00	1,830.00	766,419.06
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	7,389.97	69.67	22,196.00	1,830.00	766,419.06
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)	(7,389.97)	(69.67)	(249.00)	(1,830.00)	(274,783.06)
a. Unearned Revenue					0.00
b. Accounts Payable					0.00
c. Accounts Receivable	7,389.97	69.67	249.00		272,953.06
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	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)	7,389.97	69.67	22,196.00	0.00	764,589.06

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

STATE PROGRAM NAME	Prevention Education (TUPE) Gr 6-8	TOTAL
RESOURCE CODE	6690	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Carryover		0.00
2. a. Current Year Award	1,500.00	1,500.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,500.00	1,500.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,500.00	1,500.00
<b>REVENUES</b>		
5. Unearned Revenue Deferred from Prior Year	0.00	0.00
6. Cash Received in Current Year	0.00	0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures	1,500.00	1,500.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	1,500.00	1,500.00
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)	(1,500.00)	(1,500.00)
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable	1,500.00	1,500.00
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)	1,500.00	1,500.00

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

STATE PROGRAM NAME	Lottery: Instructional Materials	Sp Ed AB 602 Funding	Sp Ed Mental Health Services	Sp Ed Mental Health Related Services	Classified School Employee Prof Dev Block Grant	SB 117 COVID-19 Response Funds	State Learning Loss Mitigation Funds
RESOURCE CODE	6300	6500	6512	6546	7311	7388	7420
REVENUE OBJECT	8590	8097/8677/8980	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	105						
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	12,872.00		(55,900.60)		341.13	22,721.00	
2. a. Current Year Award	93,675.34	788,208.68		23,379.90	0.00	0.00	91,576.00
b. Other Adjustments	(4,271.05)	86,330.56					
c. Adj Curr Yr Award (sum lines 2a & 2b)	89,404.29	874,539.24	0.00	23,379.90	0.00	0.00	91,576.00
3. Required Matching Funds/Other		4,709,791.14	55,900.60				
4. Total Available Award (sum lines 1, 2c, & 3)	102,276.29	5,584,330.38	0.00	23,379.90	341.13	22,721.00	91,576.00
<b>REVENUES</b>							
5. Cash Received in Current Year	80,556.35	782,978.96	0.00	23,379.90	0.00	0.00	91,576.00
6. Amounts Included in Line 5 for Prior Year Adjustments	(30,917.11)						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	39,765.05	91,560.28	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	(4,271.05)						
c. Current Accounts Receivable (line 7a minus line 7b)	44,036.10	91,560.28	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds		4,709,791.14					
9. Total Available (sum lines 5, 7c, & 8)	124,592.45	5,584,330.38	0.00	23,379.90	0.00	0.00	91,576.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	57,391.25	5,584,330.38		23,379.90	341.13	22,721.00	91,576.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	57,391.25	5,584,330.38	0.00	23,379.90	341.13	22,721.00	91,576.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	44,885.04	0.00	0.00	0.00	0.00	0.00	0.00

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

STATE PROGRAM NAME	In-Person Instruction Grant	Expanded Learning Opportunities Grant (ELOG)	Expanded Learning Opportunities Grant Paraprofessionals	Low-Performing Students Block Grant	CalSTRS State on Behalf GASB 68	TOTAL
RESOURCE CODE	7422	7425	7426	7510	7690	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)						
<b>AWARD</b>						
1. Prior Year Restricted Ending Balance				28,897.00		8,930.53
2. a. Current Year Award	168,021.00	318,965.00	35,440.00		0.00	1,519,265.92
b. Other Adjustments						82,059.51
c. Adj Curr Yr Award (sum lines 2a & 2b)	168,021.00	318,965.00	35,440.00	0.00	0.00	1,601,325.43
3. Required Matching Funds/Other					1,459,172.00	6,224,863.74
4. Total Available Award (sum lines 1, 2c, & 3)	168,021.00	318,965.00	35,440.00	28,897.00	1,459,172.00	7,835,119.70
<b>REVENUES</b>						
5. Cash Received in Current Year	168,021.00	318,965.00	35,440.00	0.00	0.00	1,500,917.21
6. Amounts Included in Line 5 for Prior Year Adjustments						(30,917.11)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	131,325.33
b. Noncurrent Accounts Receivable						(4,271.05)
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	135,596.38
8. Contributed Matching Funds					1,459,172.00	6,168,963.14
9. Total Available (sum lines 5, 7c, & 8)	168,021.00	318,965.00	35,440.00	0.00	1,459,172.00	7,805,476.73
<b>EXPENDITURES</b>						
10. Donor-Authorized Expenditures	168,021.00	318,965.00	0.00	28,897.00	1,459,172.00	7,754,794.66
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	168,021.00	318,965.00	0.00	28,897.00	1,459,172.00	7,754,794.66
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (line 4 minus line 10)	0.00	0.00	35,440.00	0.00	0.00	80,325.04

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

LOCAL PROGRAM NAME	Routine Restricted Balance	Student Activity Fund-ASB	Field Trip	Kenny Wells Fund Crocker Middle School	Crocker PE	Parcel Taxes	TOTAL
RESOURCE CODE	8150	8210	9001	9002	9003	9010	
REVENUE OBJECT	8980	8699	8699	8699	8699	8621	
LOCAL DESCRIPTION (if any)	650/700						
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance			132,558.08	3,183.23	1,824.01		137,565.32
2. a. Current Year Award	0.00	43,515.18	3,702.52	0.00	0.00	2,204,970.72	2,252,188.42
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	43,515.18	3,702.52	0.00	0.00	2,204,970.72	2,252,188.42
3. Required Matching Funds/Other	710,013.17						710,013.17
4. Total Available Award (sum lines 1, 2c, & 3)	710,013.17	43,515.18	136,260.60	3,183.23	1,824.01	2,204,970.72	3,099,766.91
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	43,515.18	3,702.52	0.00	0.00	2,204,970.72	2,252,188.42
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	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	0.00	0.00	0.00
8. Contributed Matching Funds	710,013.17						710,013.17
9. Total Available (sum lines 5, 7c, & 8)	710,013.17	43,515.18	3,702.52	0.00	0.00	2,204,970.72	2,962,201.59
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	710,013.17	0.00	95,999.29	74.22	4,953.83	2,204,970.72	3,016,011.23
11. Non Donor-Authorized Expenditures							0.00
12. Total Expenditures (line 10 plus line 11)	710,013.17	0.00	95,999.29	74.22	4,953.83	2,204,970.72	3,016,011.23
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	43,515.18	40,261.31	3,109.01	(3,129.82)	0.00	83,755.68

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	16,221,360.10	301	317,398.55	303	15,903,961.55	305	166,008.75		307	15,737,952.80	309
2000 - Classified Salaries	4,193,121.17	311	233,658.17	313	3,959,463.00	315	83.41		317	3,959,379.59	319
3000 - Employee Benefits	7,815,908.11	321	433,504.25	323	7,382,403.86	325	50,591.52		327	7,331,812.34	329
4000 - Books, Supplies Equip Replace. (6500)	1,082,515.71	331	11,743.03	333	1,070,772.68	335	57,391.25		337	1,013,381.43	339
5000 - Services. . . & 7300 - Indirect Costs	3,042,544.28	341	9,298.25	343	3,033,246.03	345	642,912.20		347	2,390,333.83	349
TOTAL					31,349,847.12	365	TOTAL			30,432,859.99	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	380
3. STRS. . . . .		3101 & 3102	382
4. PERS. . . . .		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	393
10. Other Benefits (EC 22310). . . . .		3901 & 3902	396
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			397
14. TOTAL SALARIES AND BENEFITS. . . . .			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			66.71%
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) . . . . .	60.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	66.71%
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) . . . . .	30,432,859.99
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b> (2019-20 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2019-20 Actual</b>			<b>2020-21 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	23,529,543.34		23,529,543.34			24,517,107.27
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,243.78		1,243.78			1,243.78
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2019-20</b>			<b>Adjustments to 2020-21</b>		
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>B. CURRENT YEAR GANN ADA</b> (2020-21 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2020-21 P2 Report</b>			<b>2021-22 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	1,243.78		1,243.78	1,243.78		1,243.78
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)			1,243.78			1,243.78
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2020-21 Actual</b>			<b>2021-22 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	73,341.32		73,341.32	73,341.00		73,341.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	21,365,651.03		21,365,651.03	22,313,359.79		22,313,359.79
5. Unsecured Roll Taxes (Object 8042)	964,954.91		964,954.91	964,955.00		964,955.00
6. Prior Years' Taxes (Object 8043)	(16,190.94)		(16,190.94)	(16,191.00)		(16,191.00)
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	2,204,970.72		2,204,970.72	2,260,000.00		2,260,000.00
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)	24,592,727.04	0.00	24,592,727.04	25,595,464.79	0.00	25,595,464.79
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)	24,592,727.04	0.00	24,592,727.04	25,595,464.79	0.00	25,595,464.79

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			289,106.66			312,534.52
<b>OTHER EXCLUSIONS</b>						
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)			289,106.66			312,534.52
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	420,800.00		420,800.00	420,800.00		420,800.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	420,800.00	0.00	420,800.00	420,800.00	0.00	420,800.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	32,857,348.86		32,857,348.86	34,038,750.41		34,038,750.41
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	85,080.92		85,080.92	108,820.27		108,820.27
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			23,529,543.34			24,517,107.27
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0000			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			24,407,195.31			25,921,937.52
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			24,592,727.04			25,595,464.79
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)			149,253.60			149,253.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			103,574.93			420,800.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			149,253.60			420,800.00
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])			64,233.29			83,439.52
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			24,656,960.33			25,678,904.31
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			149,253.60			420,800.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			24,656,960.33			
b. State Subventions (Line D8)			149,253.60			
c. Less: Excluded Appropriations (Line C23)			289,106.66			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			24,517,107.27			



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### Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 1,222,691.12
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. 243,306.24
  - 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.

For software licensing, fingerprinting, absence management system, actuarial studies, human resources contracted services, 403(b) and 457 Third Party Adminstrating Services, Fixed Asset and Inventory contracted services.

#### 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) 26,789,105.56

#### 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) 5.47%

### 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)	1,203,393.44
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	639,726.71
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	164,499.37
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)	2,007,619.52
9. Carry-Forward Adjustment (Part IV, Line F)	125,570.78
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,133,190.30

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	22,017,552.10
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,186,913.30
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,135,680.59
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	293,600.39
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)	514,416.79
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	17,000.00
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)	20,182.58
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)	103,358.83
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)	2,842,801.74
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
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)	3,197.10
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)	30,134,703.42

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	6.66%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2022-23 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B19)	7.08%
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#### Part IV - Carry-forward Adjustment

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>2,007,619.52</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>212,313.15</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.95%) times Part III, Line B19); zero if negative	<u>125,570.78</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.95%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>125,570.78</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>125,570.78</u>

Approved indirect cost rate: 6.95%  
Highest rate used in any program: 0.00%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
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Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	33,014,889.04
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	766,764.06
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	293,600.39
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	403,051.78
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	69,720.43
4. Other Transfers Out	All	9200	7200-7299	72,387.97
5. Interfund Transfers Out	All	9300	7600-7629	35,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	477,158.86
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)				1,350,919.43
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	3,084.52
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)				30,900,290.07

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)		1,243.78
B. Expenditures per ADA (Line I.E divided by Line II.A)		24,843.86
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.)	29,996,089.17	24,116.88
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)	29,996,089.17	24,116.88
B. Required effort (Line A.2 times 90%)	26,996,480.25	21,705.19
C. Current year expenditures (Line I.E and Line II.B)	30,900,290.07	24,843.86
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%

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



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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		12,872.00	12,872.00
2. State Lottery Revenue	8560	205,627.01		89,404.29	295,031.30
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		205,627.01	0.00	102,276.29	307,903.30
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	156,887.16			156,887.16
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	48,739.85			48,739.85
4. Books and Supplies	4000-4999	0.00		57,391.25	57,391.25
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 )		205,627.01	0.00	57,391.25	263,018.26
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	44,885.04	44,885.04
<b>D. COMMENTS:</b>					

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

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

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	817,822.94	0.00	5.00	0.00	3,005,657.79	0.00	0.00
<b>B. Enter Allocation Factor(s) by Goal:</b> (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)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	4.00	1.00	9.50	6.80	10.50		
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	0.10						
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	1.90						
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	6.00	1.00	9.50	6.80	10.50	0.00	0.00

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

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	514,416.79
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	17,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,223,576.02
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	743,085.54
5	Total Central Administration Costs in General Fund and Charter Schools Funds	2,498,078.35
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	26,004,382.34
2	Total Allocated Costs (from Form PCR, Column 2, Total)	3,823,485.72
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	29,827,868.06
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	3,197.10
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	3,197.10
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		29,831,065.16
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		8.37%

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
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	330.23	0.00	0.00	0.00	0.00	0.00			0.00	0.00	330.23
1110	Regular Education, K-12	16,621,617.75	147,484.05	116,806.68	1,650,113.12	1,064,745.64	0.00	0.00			1,643.32	0.00	19,602,410.56
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	85,406.34	27,832.49	0.00	0.00	0.00	0.00	0.00			0.00	0.00	113,238.83
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	5,013,710.71	426,518.79	0.00	0.00	1,627.41	75,747.54	0.00			0.00	0.00	5,517,604.45
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	477,197.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	477,197.88
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		293,600.39	0.00	0.00	0.00	293,600.39
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
<b>Total Direct Charged Costs</b>		22,197,932.68	602,165.56	116,806.68	1,650,113.12	1,066,373.05	75,747.54	0.00	293,600.39	0.00	1,643.32	0.00	26,004,382.34

\* Functions 7100-7199 for goals 8100 and 8500

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)			419,263.06		419,263.06
Other Outgo (Objects 1000-7999)				269,679.56	269,679.56
<b>Total Other Costs</b>	0.00	0.00	419,263.06	269,679.56	688,942.62

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	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	545,220.29	3,005,657.79	0.00	3,550,878.08
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	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	13,630.38	0.00	0.00	13,630.38
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	258,977.26	0.00	0.00	258,977.26
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
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
<b>Other Funds</b>					
--	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
<b>Total Allocated Support Costs</b>		817,827.93	3,005,657.79	0.00	3,823,485.72

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6			
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3						
<b>Instructional Goals</b>										
0001	Pre-Kindergarten	330.23	0.00	330.23	27.65		357.88			
1110	Regular Education, K–12	19,602,410.56	3,550,878.08	23,153,288.64	1,938,875.76		25,092,164.40			
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00			
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00			
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00			
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00			
3550	Community Day Schools	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	0.00	0.00	0.00	0.00		0.00			
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	113,238.83	13,630.38	126,869.21	10,624.13		137,493.34			
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00			
5000-5999	Special Education	5,517,604.45	258,977.26	5,776,581.71	483,735.78		6,260,317.49			
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00			
<b>Other Goals</b>										
7110	Nonagency - Educational	477,197.88	0.00	477,197.88	39,960.95		517,158.83			
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00				
8100	Community Services	293,600.39	0.00	293,600.39	24,586.34	318,186.73				
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00				
<b>Other Costs</b>										
----	Food Services					0.00	0.00			
----	Enterprise					0.00	0.00			
----	Facilities Acquisition & Construction					419,263.06	419,263.06			
----	Other Outgo					269,679.56	269,679.56			
<b>Other Funds</b>										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						0.00	0.00	267.73	267.73
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								0.00	0.00
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	26,004,382.34	3,823,485.72	29,827,868.06	2,498,078.34	688,942.62	33,014,889.02			

LCFF CALCULATOR									
68908	5 digit District code or 7 digit School code (from the CDS code)	LEA:	Hillsborough City Elementary						
NO	Is this calculation for a new charter school? (select from drop down list)	Projection Title:	2020-21 Unaudited Actuals						
District	Projection Type	Created by:	Joyce Shen						
		Email:	jshen@hcsdk8.org						
9/7/2021	Projection Date	Phone:	(650) 548-4203						
		PY2	PY1	CY	CY1	CY2	CY3	CY4	
Hillsborough City Elementary (68908)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
( 1 ) UNIVERSAL ASSUMPTIONS									
Supplemental Grant %		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)		50.00%	50.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension (prefilled as calculated by the Department of Finance, DOF)		3.26%	0.00%	5.07%	2.48%	3.11%	3.54%	0.00%	0.00%
Statutory COLA		3.26%	2.31%	1.70%	2.48%	3.11%	3.54%		
Augmentation/(COLA Suspension)		0.00%	-2.31%	3.37%	0.00%	0.00%	0.00%		
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)		16.13801139%	70.06785065%	70.07%	70.07%	70.07%	70.07%		
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)		16.08698870%	70.06785065%	70.07%	70.07%	70.07%	70.07%		
Local EPA Accrual		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year									



Hillsborough City Elementary (68908)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>( 2 ) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF</b>									
<b>NEW CHARTER SCHOOLS</b>		New Charter School Name: <input type="text"/> Year that charter starts operation (select from drop down list): <b>2021-22</b>							
<b>( a ) TRANSFER OF IN-LIEU PROPERTY TAX</b>		<b>Note: Charter schools should contact sponsoring district(s) for In-lieu estimate</b>							
I-4	F-6 / F-7 In-Lieu of Property Tax	-	-						
<b>( b ) UNDUPLICATED PUPIL PERCENTAGE (UPP)</b>									
A-1.2, A-2.2, A-3.2	Enrollment (second prior year)	-	-						
A-1.1, A-2.1, A-3.1	Enrollment (first prior year)	-	-						
A-1, A-2, A-3	Enrollment	-	-						
B-1.2, B-2.2, B-3.2	Unduplicated Pupil Count (second prior year)	-	-						
B-1.1, B-2.1, B-3.1	Unduplicated Pupil Count (first prior year)	-	-						
B-1, B-2, B-3	Unduplicated Pupil Count	-	-						
		<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
	Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>( c ) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location</b>									
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school is located within the boundaries of more than one district, enter the highest district UPP of all locations.									
D-3	Unduplicated Pupil Percentage (%)	0.00%	0.00%						
	Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>( d ) AVERAGE DAILY ATTENDANCE (ADA)</b>									
Enter P2 Data - Note: Charter School ADA is always funded on Current Year									
B-1	Grades TK-3	-	-						
B-2	Grades 4-6	-	-						
B-3	Grades 7-8	-	-						
B-4	Grades 9-12	-	-						
	SUBTOTAL ADA	-	-	-	-	-	-	-	-
	RATIO: ADA to Enrollment	-	-	-	-	-	-	-	-
<b>( e ) OTHER LCFF ADJUSTMENTS</b>									
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.									
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$ -	\$ -						
J-5	Minimum State Aid Adjustments	\$ -	\$ -						

Hillsborough City Elementary (68908)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>( 3 ) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF</b>									
		<b>NO</b>	Is your district required to transfer in-lieu taxes to a charter school?						
		<b>NO</b>	Does your district have a necessary small school?						
<b>( a ) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION</b>									
Did your district meet the requirements of funding?		YES	YES	YES	YES	YES	YES	YES	YES
<b>( b ) PROPERTY TAXES</b>									
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 21,330,188	\$ 22,387,756	\$ 23,300,069	\$ 24,079,798	\$ 24,771,529			
B-5	Redevelopment Agency Local Revenue	\$ -	\$ -						
	Less In-Lieu transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Revenue	\$ 21,330,188	\$ 22,387,756	\$ 23,300,069	\$ 24,079,798	\$ 24,771,529	\$ -	\$ -	\$ -
<b>( c ) OTHER LCFF ADJUSTMENTS</b>									
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from LIES exhibit. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$ -	\$ -						
J-5	Minimum State Aid Adjustments	\$ -	\$ -						
<b>( d ) UNDUPLICATED PUPIL PERCENTAGE</b>									
A-1.2 / A-3.2	District Enrollment (second prior year)	1,405	1,352						
A-1.1 / A-3.1	District Enrollment (first prior year)	1,352	1,290						
A-1 / A-3	District Enrollment	1,290	1,268	1,269	1,269	1,269			
A-2.2 / A-4.2	COE Enrollment (second prior year)	-	-						
A-2.1 / A-4.1	COE Enrollment (first prior year)	-	-						
A-2 / A-4	COE Enrollment	-	-						
	Total Enrollment	1,290	1,268	1,269	1,269	1,269	-	-	-
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	48	51						
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	51	40						
B-1 / B-3	District Unduplicated Pupil Count	40	53	53	53	53			
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	-	-						
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	-	-						
B-2 / B-4	COE Unduplicated Pupil Count	-	-						
	Total Unduplicated Pupil Count	40	53	53	53	53	-	-	-
		<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
	Single Year Unduplicated Pupil Percentage	3.10%	4.18%	4.18%	4.18%	4.18%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	3.43%	3.68%	3.81%	4.18%	4.18%	0.00%	0.00%	0.00%

Hillsborough City Elementary (68908)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>( e ) AVERAGE DAILY ATTENDANCE (ADA)</b>									
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	511.36	511.36	511.36	511.36	511.36			
B-2, D-7	Grades 4-6	453.48	453.48	453.48	453.48	453.48			
B-3, D-8	Grades 7-8	277.01	277.01	277.01	277.01	277.01			
B-4, D-9	Grades 9-12	-	-						
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)									
E-1, D-17	Grades TK-3	0.83	0.83	0.64	0.64	0.64			
E-2, D-18	Grades 4-6	0.31	0.31	0.65	0.65	0.65			
E-3, D-19	Grades 7-8	0.79	0.79	0.64	0.64	0.64			
E-4, D-20	Grades 9-12	-	-						
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									
		1,243.78	1,243.78	1,243.78	1,243.78	1,243.78	-	-	-
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	-	-						
COUNTY TOTAL									
		-	-	-	-	-	-	-	-
RATIO: District ADA-to-Enrollment		96.42%	98.09%	98.01%	98.01%	98.01%	0.00%	0.00%	0.00%
RATIO: County ADA-to-Enrollment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>( f ) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT</b>									
If applicable, enter prior year ADA for students transferring to or from <u>district-sponsored</u> charter schools. Report the prior students in the current year field, using the grade span the students were enrolled in during the prior year.									
ADA transfer: Student from District to Charter (cross fiscal year)									
A-6	Grades TK-3	-	-						
A-7	Grades 4-6	-	-						
A-8	Grades 7-8	-	-						
A-9	Grades 9-12	-	-						
ADA transfer: Student from Charter to District (cross fiscal year)									
A-11	Grades TK-3	-	-						
A-12	Grades 4-6	-	-						
A-13	Grades 7-8	-	-						
A-14	Grades 9-12	-	-						
Difference (if diff. < 0, no adj. to PY ADA)									
		-	-	-	-	-	-	-	-

Hillsborough City Elementary (68908)			2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>( 4 ) NECESSARY SMALL SCHOOLS ADA</b>										
Enter current and prior year ADA for each school that is eligible to be funded as a necessary small school in the year NSS fd.										
<b>1 NSS #1</b>			<b>School Code:</b>							
A-1	<b>Current Year P2 ADA:</b>	<b>Grades TK-3</b>	-	-						
A-2		<b>Grades 4-6</b>	-	-						
A-3		<b>Grades 7-8</b>	-	-						
B-1		<b>Grades 9-12</b>	-	-						
<b>TOTAL</b>		-	-	-	-	-	-	-	-	
A-5, B-2	<b>Number of FTE</b>		-	-						
	<b>Is this school eligible for NSS funding?</b>		Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	<b>Select funding method:</b>		<b>LCFF</b>	<b>LCFF</b>	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
<b>2 NSS #2</b>			<b>School Code:</b>							
A-1	<b>Current Year P2 ADA:</b>	<b>Grades TK-3</b>	-	-						
A-2		<b>Grades 4-6</b>	-	-						
A-3		<b>Grades 7-8</b>	-	-						
B-1		<b>Grades 9-12</b>	-	-						
<b>TOTAL</b>		-	-	-	-	-	-	-	-	
A-5, B-2	<b>Number of FTE</b>		-	-						
	<b>Is this school eligible for NSS funding?</b>		Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	<b>Select funding method:</b>		<b>LCFF</b>	<b>LCFF</b>	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF

Hillsborough City Elementary (68908)			2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>3 NSS #3</b>			<b>School Code:</b>							
A-1	Current Year P2 ADA:	Grades TK-3	-	-						
A-2		Grades 4-6	-	-						
A-3		Grades 7-8	-	-						
B-1		Grades 9-12	-	-						
		TOTAL	-	-	-	-	-	-	-	-
A-5, B-2	Number of FTE		-	-						
	Is this school eligible for NSS funding?		Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
<b>4 NSS #4</b>			<b>School Code:</b>							
A-1	Current Year P2 ADA:	Grades TK-3	-	-						
A-2		Grades 4-6	-	-						
A-3		Grades 7-8	-	-						
B-1		Grades 9-12	-	-						
		TOTAL	-	-	-	-	-	-	-	-
A-5, B-2	Number of FTE		-	-						
	Is this school eligible for NSS funding?		Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
<b>5 NSS #5</b>			<b>School Code:</b>							
A-1	Current Year P2 ADA:	Grades TK-3	-	-						
A-2		Grades 4-6	-	-						
A-3		Grades 7-8	-	-						
B-1		Grades 9-12	-	-						
		TOTAL	-	-	-	-	-	-	-	-
A-5, B-2	Number of FTE		-	-						
	Is this school eligible for NSS funding?		Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF

Hillsborough City Elementary (68908) - 2020-21 Unaudited Actuals							9/7/2021	v.22.2a							
LOCAL CONTROL FUNDING FORMULA							2018-19			2019-20					
LCFF ENTITLEMENT CALCULATION															
Calculation Factors	COLA & Augmentation		Unduplicated Pupil Percentage							COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage			
	3.70%		2.90%		2.90%					3.26%	0.00%	3.43%		3.43%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total				ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	546.91	\$ 7,459	\$ 776	\$ 48	\$ -	\$ 4,529,926				545.63	\$ 7,702	\$ 801	\$ 58	\$ -	\$ 4,671,319
Grades 4-6	464.46	7,571		44	-	3,536,822				452.95	7,818		54	-	3,565,455
Grades 7-8	339.88	7,796		45	-	2,665,072				309.51	8,050		55	-	2,508,648
Grades 9-12	-	9,034	235	54	-	-				-	9,329	243	66	-	-
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-				-	-	-	-	-	-
<b>Total Base, Supplemental, and Concentration Grant</b>		\$ 10,245,533	\$ 424,402	\$ 61,885	\$ -	\$ 10,731,820				\$ 10,235,161	\$ 437,050	\$ 73,211	\$ -	\$ -	\$ 10,745,422
NSS Allowance		-				-				-					-
<b>TOTAL BASE</b>	1,351.25	\$ 10,245,533	\$ 424,402	\$ 61,885	\$ -	\$ 10,731,820				1,308.09	\$ 10,235,161	\$ 437,050	\$ 73,211	\$ -	\$ 10,745,422
<b>ADD ONS:</b>															
Targeted Instructional Improvement Block Grant						\$ -									
Home-to-School Transportation						-									
Small School District Bus Replacement Program						-									
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>						3/4 -									
<b>LCFF ENTITLEMENT</b>						\$ 10,731,820									
<b>STATE AID CALCULATION</b>															
Miscellaneous Adjustments						-									
Adjusted LCFF Entitlement						10,731,820									
Local Revenue (including RDA)						(20,174,236)									
Gross State Aid						\$ -									
<b>MINIMUM STATE AID CALCULATION</b>															
			12-13 Rate	2018-19 ADA	MINIMUM STATE AID					12-13 Rate	2019-20 ADA			Minimum State Aid	
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,070.89	1,351.25	\$ 6,852,040					\$ 5,070.89	1,308.09			\$ 6,633,181	
2012-13 NSS Allowance (deficit)					-						-			-	
Minimum State Aid Adjustments					-						-			-	
Less Current Year Property Taxes/In-Lieu					(20,174,236)									(21,330,188)	
Subtotal State Aid for Historical RL/Charter General BG					-									-	
Categorical funding from 2012-13 net of fair share reduction					172,044									172,044	
Charter School Categorical Block Grant adjusted for ADA					-									-	
Minimum State Aid Guarantee Before Proration Factor					172,044									172,044	
Proration Factor					-									-	
Minimum State Aid Guarantee					\$ 172,044									\$ 172,044	
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>															
LCFF Entitlement						-									
Minimum State Aid plus Property Taxes including RDA						-									
Offset						-									
Minimum State Aid Prior to Offset						-									
Total Minimum State Aid with Offset						-									
<b>TOTAL STATE AID</b>						\$ 172,044									
<b>ADDITIONAL STATE AID (Additional SA)</b>						\$ -									
<b>LCFF Entitlement (before COE transfer, Choice &amp; Charter Supplemental)</b>						\$ 10,731,820									
Change Over Prior Year															
LCFF Entitlement Per ADA						\$ 7,942									
Per-ADA Change Over Prior Year															
Basic Aid Status (school districts only)						Basic Aid									
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>															
						2018-19						Increase		2019-20	
State Aid						\$ 172,044				0.00%		-		\$ 172,044	
Education Protection Account						270,250								261,618	
Property Taxes Net of In-Lieu Transfers						20,174,236				5.73%		1,155,952		21,330,188	
Charter In-Lieu Taxes						-				0.00%		-		-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						\$ 20,616,530				5.61%		1,155,952		\$ 21,763,850	

Hillsborough City Elementary (68908) - 2020-21 Unaudited Actuals										9/7/2021		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%		3.68% 3.68%		5.07%		0.00%		3.81% 3.81%			
										ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3										512.19	\$ 7,702	\$ 801	\$ 63	\$ -	\$ 4,387,206	512.00	\$ 8,093	\$ 842	\$ 68	\$ -	\$ 4,609,579		
Grades 4-6										453.79	7,818		58	-	3,573,841	454.13	8,215		63	-	3,759,106		
Grades 7-8										277.80	8,050		59	-	2,252,749	277.65	8,458		64	-	2,366,259		
Grades 9-12										-	9,329	243	70	-	-	-	9,802	255	77	-	-		
Subtract Necessary Small School ADA and Funding										-	-	-	-	-	-	-	-	-	-	-	-		
Total Base, Supplemental, and Concentration Grant											\$ 9,728,907	\$ 410,265	\$ 74,624	\$ -	\$ 10,213,796		\$ 10,222,658	\$ 431,104	\$ 81,182	\$ -	\$ 10,734,944		
NSS Allowance											-				-		-				-		
TOTAL BASE										1,243.78	\$ 9,728,907	\$ 410,265	\$ 74,624	\$ -	\$ 10,213,796	1,243.78	\$ 10,222,658	\$ 431,104	\$ 81,182	\$ -	\$ 10,734,944		
ADD ONS:																							
Targeted Instructional Improvement Block Grant														\$ -						\$ -			
Home-to-School Transportation														-						-			
Small School District Bus Replacement Program														-						-			
ECONOMIC RECOVERY TARGET PAYMENT														-						-			
LCFF ENTITLEMENT														\$ 10,213,796							\$ 10,734,944		
STATE AID CALCULATION																							
Miscellaneous Adjustments														-						-			
Adjusted LCFF Entitlement														10,213,796						10,734,944			
Local Revenue (including RDA)														(22,387,756)						(23,300,069)			
Gross State Aid														\$ -						\$ -			
MINIMUM STATE AID CALCULATION																							
												12-13 Rate	2020-21 ADA	Minimum State Aid			12-13 Rate	2021-22 ADA	Minimum State Aid				
2012-13 RL/Charter Gen BG adjusted for ADA												\$ 5,070.89	1,243.78	\$ 6,307,072			\$ 5,070.89	1,243.78	\$ 6,307,072				
2012-13 NSS Allowance (deficit)														-					-				
Minimum State Aid Adjustments														-					-				
Less Current Year Property Taxes/In-Lieu														(22,387,756)					(23,300,069)				
Subtotal State Aid for Historical RL/Charter General BG														-					-				
Categorical funding from 2012-13 net of fair share reduction														172,044					172,044				
Charter School Categorical Block Grant adjusted for ADA														-					-				
Minimum State Aid Guarantee Before Proration Factor														172,044					172,044				
Proration Factor														0.00%					0.00%				
Minimum State Aid Guarantee														\$ 172,044					\$ 172,044				
CHARTER SCHOOL MINIMUM STATE AID OFFSET																							
LCFF Entitlement														-					-				
Minimum State Aid plus Property Taxes including RDA														-					-				
Offset														-					-				
Minimum State Aid Prior to Offset														-					-				
Total Minimum State Aid with Offset														-					-				
TOTAL STATE AID														\$ 172,044					\$ 172,044				
ADDITIONAL STATE AID (Additional SA)														\$ -					\$ -				
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)														\$ 10,213,796					\$ 10,734,944				
Change Over Prior Year												-4.95%	(531,626)				5.10%	521,148					
LCFF Entitlement Per ADA														8,212					8,631				
Per-ADA Change Over Prior Year												-0.04%	(3)				5.10%	419					
Basic Aid Status (school districts only)														Basic Aid					Basic Aid				
LCFF SOURCES INCLUDING EXCESS TAXES																							
													Increase	2020-21			Increase	2021-22					
State Aid												0.00%	-	\$ 172,044			0.00%	-	\$ 172,044				
Education Protection Account														248,756					248,756				
Property Taxes Net of In-Lieu Transfers												4.96%	1,057,568	22,387,756			4.08%	912,313	23,300,069				
Charter In-Lieu Taxes												0.00%	-	-			0.00%	-	-				
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)												4.86%	1,057,568	\$ 22,808,556			4.00%	912,313	\$ 23,720,869				

Hillsborough City Elementary (68908) - 2020-21 Unaudited Actuals							9/7/2021	v.22.2a	v.22.2a						
LOCAL CONTROL FUNDING FORMULA							2022-23			2023-24					
LCFF ENTITLEMENT CALCULATION															
							COLA & Augmentation			Base Grant Proration			Unduplicated Pupil Percentage		
Calculation Factors							2.48%			0.00%			4.18%		
							ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span
Grades TK-3							512.00	\$ 8,294	\$ 863	\$ 77	\$ -	\$ 4,727,579	512.00	\$ 8,552	\$ 889
Grades 4-6							454.13	8,419		70	-	3,855,283	454.13	8,681	
Grades 7-8							277.65	8,668		72	-	2,426,790	277.65	8,938	
Grades 9-12							-	10,045	261	86	-	-	-	10,357	269
Subtract Necessary Small School ADA and Funding							-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant								\$ 10,476,518	\$ 441,856	\$ 91,278	\$ -	\$ 11,009,652		\$ 10,802,563	\$ 455,168
NSS Allowance								-				-		-	
TOTAL BASE							1,243.78	\$ 10,476,518	\$ 441,856	\$ 91,278	\$ -	\$ 11,009,652	1,243.78	\$ 10,802,563	\$ 455,168
ADD ONS:															
Targeted Instructional Improvement Block Grant												\$ -			\$ -
Home-to-School Transportation												-			-
Small School District Bus Replacement Program												-			-
ECONOMIC RECOVERY TARGET PAYMENT												-			-
LCFF ENTITLEMENT												\$ 11,009,652			\$ 11,351,846
STATE AID CALCULATION															
Miscellaneous Adjustments												-			-
Adjusted LCFF Entitlement												11,009,652			11,351,846
Local Revenue (including RDA)												(24,079,798)			(24,771,529)
Gross State Aid												\$ -			\$ -
MINIMUM STATE AID CALCULATION															
									12-13 Rate	2022-23 ADA	Minimum State Aid			12-13 Rate	2023-24 ADA
2012-13 RL/Charter Gen BG adjusted for ADA									\$ 5,070.89	1,243.78	\$ 6,307,072			\$ 5,070.89	1,243.78
2012-13 NSS Allowance (deficit)											-				-
Minimum State Aid Adjustments											-				-
Less Current Year Property Taxes/In-Lieu											(24,079,798)				(24,771,529)
Subtotal State Aid for Historical RL/Charter General BG											-				-
Categorical funding from 2012-13 net of fair share reduction											172,044				172,044
Charter School Categorical Block Grant adjusted for ADA											-				-
Minimum State Aid Guarantee Before Proration Factor											172,044				172,044
Proration Factor											0.00%				0.00%
Minimum State Aid Guarantee											\$ 172,044				\$ 172,044
CHARTER SCHOOL MINIMUM STATE AID OFFSET															
LCFF Entitlement											-				-
Minimum State Aid plus Property Taxes including RDA											-				-
Offset											-				-
Minimum State Aid Prior to Offset											-				-
Total Minimum State Aid with Offset											-				-
TOTAL STATE AID											\$ 172,044				\$ 172,044
ADDITIONAL STATE AID (Additional SA)											\$ -				\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)											\$ 11,009,652				\$ 11,351,846
Change Over Prior Year									2.56%	274,708				3.11%	342,194
LCFF Entitlement Per ADA											8,852				9,127
Per-ADA Change Over Prior Year									2.56%	221				3.11%	275
Basic Aid Status (school districts only)											Basic Aid				Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES															
										Increase	2022-23			Increase	2023-24
State Aid									0.00%	-	\$ 172,044			0.00%	\$ 172,044
Education Protection Account											248,756				248,756
Property Taxes Net of In-Lieu Transfers									3.35%	779,729	24,079,798			2.87%	691,731
Charter In-Lieu Taxes									0.00%	-	-			0.00%	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)									3.29%	779,729	\$ 24,500,598			2.82%	691,731



**IN-LIEU PROPERTY TAX TRANSFER**

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

1. Property Taxes per ADA
- 2a. Adjusted base revenue per ADA x charter school ADA

For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA.

1. Property taxes per ADA x District of Residence ADA
- 2a. Adjusted base revenue per ADA x District of Residence ADA

To enter your own calculation of In-Lieu use the Alternative Calculation tool on the Data Entry tab

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Local Property Taxes (w/out RDA)	\$ 20,174,236	\$ 21,330,188	\$ 22,387,756	\$ 23,300,069	\$ 24,079,798	\$ 24,771,529	\$ -	\$ -	\$ -
District LCFF ADA	1,351.25	1,308.09	1,243.78	1,243.78	1,243.78	1,243.78	1,241.85	-	-
Total Charter LCFF ADA	-	-	-	-	-	-	-	-	-
Total LCFF ADA	1,351.25	1,308.09	1,243.78	1,243.78	1,243.78	1,243.78	1,241.85	-	-
Property Taxes per ADA	\$ 14,930.05	\$ 16,306.36	\$ 17,999.77	\$ 18,733.27	\$ 19,360.17	\$ 19,916.33	\$ -	\$ -	\$ -
Funding Method:									
Property Taxes per ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Funding per ADA	-	-	-	-	-	-	-	-	-
Alternative Calculation	-	-	-	-	-	-	-	-	-
Certified In-Lieu Taxes	-	-	-	-	-	-	-	-	-
<b>In-Lieu of Property Tax Transfer Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Prior Year Basic Aid Status Basic Aid Basic Aid Basic Aid Basic Aid Basic Aid Basic Aid Basic Aid Basic Aid Basic Aid

1	<input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	<input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	<input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	<input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	<input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Hillsborough City Elementary (68908) - 2020-21 Unaudited Actuals

## NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF-funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

## SECTION 1: DATA NEEDED TO CALCULATE FUNDING

## RATES 2020-21

ADA	Level / # FTE	Allowance
<b>Elementary</b>		
1 - 24	1	163,900
25 - 48	2	327,800
49 - 72	3	491,700
73 - 96	4	655,600
<b>High School</b>		
1 - 19	1	133,045
1 - 19	2	266,090
1 - 19	3	591,360
20 - 38	4	724,405
39 - 57	5	857,450
58 - 71	6	990,495
72 - 86	7	1,123,540
87 - 100	8	1,256,585
101 - 114	9	1,389,630
115 - 129	10	1,522,675
130 - 143	11	1,655,720
144 - 171	12	1,788,765
172 - 210	13	1,921,810
211 - 248	14	2,054,855
249 - 286	15	2,187,900

The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.

COLA 0.00%

Proration Factor 0.00%

## LCFF Rates per ADA

	Base	Gr Span	Supp	Concen
Grades TK-3	7,702	801	63	-
Grades 4-6	7,818	-	58	-
Grades 7-8	8,050	-	59	-
Grades 9-12	9,329	243	70	-

NSS Add-on per ADA 286.65

## ADA &amp; NSS FTE

## 2020-21

NPS, CDS, & COE  
operated

	DISTRICT	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	
PRIOR YEAR ADA (net of charter shift)							
Grades TK-3	511.36	-	-	-	-	-	
Grades 4-6	453.48	-	-	-	-	-	
Grades 7-8	277.01	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	
PRIOR YEAR ADA	1,241.85	-	-	-	-	-	
PRIOR YEAR NUMBER OF FTE							
		-	-	-	-	-	
CURRENT YEAR ADA							
Grades TK-3	511.36	-	-	-	-	-	0.83
Grades 4-6	453.48	-	-	-	-	-	0.31
Grades 7-8	277.01	-	-	-	-	-	0.79
Grades 9-12	-	-	-	-	-	-	-
CURRENT YEAR ADA	1,241.85	-	-	-	-	-	1.93
CURRENT YEAR NUMBER OF FTE							
		-	-	-	-	-	

## NSS FUNDING CALCULATIONS

Eligibility as a NSS

Type of NSS school

NSS Allowance if funded as NSS &amp; on prior year

	NSS 1 Eligible Not NSS	NSS 2 Eligible Not NSS	NSS 3 Eligible Not NSS	NSS 4 Eligible Not NSS	NSS 5 Eligible Not NSS
NSS allowance level	0	0	0	0	0
NSS Allowance using PY	-	-	-	-	-
NSS Add-on using PY	-	-	-	-	-
Total NSS Allowance using PY	-	-	-	-	-

NSS Allowance if funded as NSS &amp; on current year

	NSS 1 Eligible Not NSS	NSS 2 Eligible Not NSS	NSS 3 Eligible Not NSS	NSS 4 Eligible Not NSS	NSS 5 Eligible Not NSS
NSS allowance level	0	0	0	0	0
NSS Allowance using CY	-	-	-	-	-
NSS Add-on using CY	-	-	-	-	-
Total NSS Allowance using CY	-	-	-	-	-
NSS allowance level >0?	NO	NO	NO	NO	NO

## Hillsborough City Elementary (68908) - 2020-21 Unaudited Actuals

### NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF-funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

### SECTION 1: DATA NEEDED TO CALCULATE FUNDING

2020-21	2020-21					
Funded P2 NSS ADA and NSS Allowances	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	TOTAL
Best funding option calculated is:	LCFF	LCFF	LCFF	LCFF	LCFF	
Selected funding method:	LCFF	LCFF	LCFF	LCFF	LCFF	
<b>NSS Allowance</b>						
<b>Prior Year</b>						
<b>NSS ADA</b>						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
<b>P2 NSS ADA</b>	-	-	-	-	-	-
<b>NSS Allowances</b>	-	-	-	-	-	-
<b>Current Year</b>						
<b>NSS ADA</b>						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
<b>P2 NSS ADA</b>	-	-	-	-	-	-
<b>NSS Allowances</b>	-	-	-	-	-	-
Funding based on						Current year
<b>TOTAL Funded ADA</b>						0
<b>Total NSS Allowance</b>						-
<b>Exclude: LCFF Adjusted Base Funding for NSS ADA</b>	NSS ADA	Rates		Amounts		Total
		Base	Grade Span	Base	Grade Span	
Grades TK-3	-	7,702	801	-	-	-
Grades 4-6	-	7,818	-	-	-	-
Grades 7-8	-	8,050	-	-	-	-
Grades 9-12	-	9,329	243	-	-	-
<b>Total Exclusion: LCFF Adjusted Base Funding for NSS ADA</b>	-			-	-	-
<b>Adjusted NSS Allowance (Deficited) for EPA</b>	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	
Funding at 12-13 levels (deficited)						
NSS Allowances	-	-	-	-	-	-
NSS Add-on						
NSS Add-on per ADA	-	-	-	-	-	-
Funded ADA	-	-	-	-	-	-
NSS Add-on	-	-	-	-	-	-
<b>TOTAL Adjusted NSS Allowance (Deficited) for EPA</b>						-

## Hillsborough City Elementary (68908) - 2020-21 Unaudited Actuals

## NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF-funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

## SECTION 1: DATA NEEDED TO CALCULATE FUNDING

## RATES 2021-22

ADA	Level / # FTE	Allowance
<b>Elementary</b>		
1 - 24	1	172,225
25 - 48	2	344,450
49 - 72	3	516,675
73 - 96	4	688,900
<b>High School</b>		
1 - 19	1	139,795
1 - 19	2	279,590
1 - 19	3	621,360
20 - 38	4	761,155
39 - 57	5	900,950
58 - 71	6	1,040,745
72 - 86	7	1,180,540
87 - 100	8	1,320,335
101 - 114	9	1,460,130
115 - 129	10	1,599,925
130 - 143	11	1,739,720
144 - 171	12	1,879,515
172 - 210	13	2,019,310
211 - 248	14	2,159,105
249 - 286	15	2,298,900

The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.

COLA 5.07%

Proration Factor 0.00%

## LCFF Rates per ADA

	Base	Gr Span	Supp	Concen
Grades TK-3	8,093	842	68	-
Grades 4-6	8,215	-	63	-
Grades 7-8	8,458	-	64	-
Grades 9-12	9,802	255	77	-

NSS Add-on per ADA 301.19

## ADA &amp; NSS FTE

## 2021-22

NPS, CDS, & COE  
operated

	DISTRICT	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	
PRIOR YEAR ADA (net of charter shift)							
Grades TK-3	511.36	-	-	-	-	-	
Grades 4-6	453.48	-	-	-	-	-	
Grades 7-8	277.01	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	
PRIOR YEAR ADA	1,241.85	-	-	-	-	-	
PRIOR YEAR NUMBER OF FTE							
		-	-	-	-	-	
CURRENT YEAR ADA							
Grades TK-3	511.36	-	-	-	-	-	0.64
Grades 4-6	453.48	-	-	-	-	-	0.65
Grades 7-8	277.01	-	-	-	-	-	0.64
Grades 9-12	-	-	-	-	-	-	-
CURRENT YEAR ADA	1,241.85	-	-	-	-	-	1.93
CURRENT YEAR NUMBER OF FTE							
		-	-	-	-	-	

## NSS FUNDING CALCULATIONS

Eligibility as a NSS

Type of NSS school

NSS Allowance if funded as NSS &amp; on prior year

	NSS 1 Eligible Not NSS	NSS 2 Eligible Not NSS	NSS 3 Eligible Not NSS	NSS 4 Eligible Not NSS	NSS 5 Eligible Not NSS
NSS allowance level	0	0	0	0	0
NSS Allowance using PY	-	-	-	-	-
NSS Add-on using PY	-	-	-	-	-
Total NSS Allowance using PY	-	-	-	-	-

NSS Allowance if funded as NSS &amp; on current year

	NSS 1 Eligible Not NSS	NSS 2 Eligible Not NSS	NSS 3 Eligible Not NSS	NSS 4 Eligible Not NSS	NSS 5 Eligible Not NSS
NSS allowance level	0	0	0	0	0
NSS Allowance using CY	-	-	-	-	-
NSS Add-on using CY	-	-	-	-	-
Total NSS Allowance using CY	-	-	-	-	-
NSS allowance level >0?	NO	NO	NO	NO	NO

Hillsborough City Elementary (68908) - 2020-21 Unaudited Actuals	9/7/2021							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>SUMMARY OF FUNDING</b>								
<b>General Assumptions</b>								
COLA & Augmentation	3.26%	0.00%	5.07%	2.48%	3.11%	3.54%	0.00%	0.00%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LCFF Entitlement</b>								
Base Grant	\$10,235,161	\$9,728,907	\$10,222,658	\$10,476,518	\$10,802,563	\$11,167,422	\$-	\$-
Grade Span Adjustment	437,050	410,265	431,104	441,856	455,168	470,962	-	-
Supplemental Grant	73,211	74,624	81,182	91,278	94,115	-	-	-
Concentration Grant	-	-	-	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-
Add-ons: Home-to-School Transportation	-	-	-	-	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$10,745,422</b>	<b>\$10,213,796</b>	<b>\$10,734,944</b>	<b>\$11,009,652</b>	<b>\$11,351,846</b>	<b>\$11,638,384</b>	<b>\$-</b>	<b>\$-</b>
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	172,044	172,044
<b>Total LCFF Entitlement</b>	<b>10,745,422</b>	<b>10,213,796</b>	<b>10,734,944</b>	<b>11,009,652</b>	<b>11,351,846</b>	<b>11,638,384</b>	<b>172,044</b>	<b>172,044</b>
<b>LCFF Entitlement Per ADA</b>	<b>\$ 8,215</b>	<b>\$ 8,212</b>	<b>\$ 8,631</b>	<b>\$ 8,852</b>	<b>\$ 9,127</b>	<b>\$ 9,372</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Components of LCFF By Object Code</b>								
State Aid (Object Code 8011)	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 7,226,003	\$ 172,044	\$ 172,044
EPA (for LCFF Calculation purposes)	\$ 261,618	\$ 248,756	\$ 248,756	\$ 248,756	\$ 248,756	\$ 4,412,381	\$ -	\$ -
<i>Local Revenue Sources:</i>								
Property Taxes (Object 8021 to 8089)	\$ 21,330,188	\$ 22,387,756	\$ 23,300,069	\$ 24,079,798	\$ 24,771,529	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-	-	-	-	-
Property Taxes net of In-Lieu	\$ 21,330,188	\$ 22,387,756	\$ 23,300,069	\$ 24,079,798	\$ 24,771,529	\$ -	\$ -	\$ -
<b>TOTAL FUNDING</b>	<b>21,763,850</b>	<b>22,808,556</b>	<b>23,720,869</b>	<b>24,500,598</b>	<b>25,192,329</b>	<b>11,638,384</b>	<b>172,044</b>	<b>172,044</b>
Basic Aid Status	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Non-Basic Aid</i>		
Excess Taxes	\$ 10,756,810	\$ 12,346,004	\$ 12,737,169	\$ 13,242,190	\$ 13,591,727	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ 261,618	\$ 248,756	\$ 248,756	\$ 248,756	\$ 248,756	\$ -	\$ -	\$ -
<b>Total LCFF Entitlement</b>	<b>10,745,422</b>	<b>10,213,796</b>	<b>10,734,944</b>	<b>11,009,652</b>	<b>11,351,846</b>	<b>11,638,384</b>	<b>172,044</b>	<b>172,044</b>
<b>SUMMARY OF EPA</b>								
% of Adjusted Revenue Limit - Annual	16.13801139%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	0.00000000%	0.00000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	0.00000000%	0.00000000%
EPA (for LCFF Calculation purposes)	\$ 261,618	\$ 248,756	\$ 248,756	\$ 248,756	\$ 248,756	\$ 4,412,381	\$ -	\$ -
EPA, Current Year (Object Code 8012)	\$ 261,618	\$ 248,756	\$ 248,756	\$ 248,756	\$ 248,756	\$ 4,412,381	\$ -	\$ -
(P-2 plus Current Year Accrual)								
EPA, Prior Year Adjustment (Object Code 8019)	\$ 2.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)								
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-

Hillsborough City Elementary (68908) - 2020-21 Unaudited Actuals	9/7/2021							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>								
Base Grant ( <i>Excludes add-ons for TIIG and Transportation</i> )	\$ 10,672,211	\$ 10,139,172	\$ 10,653,762	\$ 10,918,374	\$ 11,257,731	\$ 11,638,384	\$ 172,044	\$ 172,044
Supplemental and Concentration Grant funding in the LCAP year	\$ 73,211	\$ 74,624	\$ 81,182	\$ 91,278	\$ 94,115	\$ -	\$ -	\$ -
Percentage to Increase or Improve Services	0.69%	0.74%	0.76%	0.84%	0.84%	0.00%	0.00%	0.00%
<b>SUMMARY OF STUDENT POPULATION</b>								
<b>Unduplicated Pupil Population</b>								
Enrollment	1,290	1,268	1,269	1,269	1,269	-	-	-
COE Enrollment	-	-	-	-	-	-	-	-
<b>Total Enrollment</b>	<b>1,290</b>	<b>1,268</b>	<b>1,269</b>	<b>1,269</b>	<b>1,269</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unduplicated Pupil Count	40	53	53	53	53	-	-	-
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-
<b>Total Unduplicated Pupil Count</b>	<b>40</b>	<b>53</b>	<b>53</b>	<b>53</b>	<b>53</b>	<b>0</b>	<b>0</b>	<b>0</b>
Rolling %, Supplemental Grant	3.4300%	3.6800%	3.8100%	4.1800%	4.1800%	0.0000%	0.0000%	0.0000%
Rolling %, Concentration Grant	3.4300%	3.6800%	3.8100%	4.1800%	4.1800%	0.0000%	0.0000%	0.0000%

Hillsborough City Elementary (68908) - 2020-21 Unaudited Actuals	9/7/2021							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>SUMMARY OF LCFF ADA</b>								
<b>Prior Year ADA for the Hold Harmless - ( net of current year charter shift)</b>								
Grades TK-3	544.80	511.36	511.36	511.36	511.36	511.36	-	-
Grades 4-6	452.64	453.48	453.48	453.48	453.48	453.48	-	-
Grades 7-8	308.72	277.01	277.01	277.01	277.01	277.01	-	-
Grades 9-12	-	-	-	-	-	-	-	-
<b>LCFF Subtotal</b>	1,306.16	1,241.85	1,241.85	1,241.85	1,241.85	1,241.85	-	-
NSS	-	-	-	-	-	-	-	-
<b>Combined Subtotal</b>	1,306.16	1,241.85	1,241.85	1,241.85	1,241.85	1,241.85	-	-
<b>Current Year ADA</b>								
Grades TK-3	511.36	511.36	511.36	511.36	511.36	-	-	-
Grades 4-6	453.48	453.48	453.48	453.48	453.48	-	-	-
Grades 7-8	277.01	277.01	277.01	277.01	277.01	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
<b>LCFF Subtotal</b>	1,241.85	1,241.85	1,241.85	1,241.85	1,241.85	-	-	-
NSS	-	-	-	-	-	-	-	-
<b>Combined Subtotal</b>	1,241.85	1,241.85	1,241.85	1,241.85	1,241.85	-	-	-
<b>Change in LCFF ADA (excludes NSS ADA)</b>	(64.31) Decline	- No Change	- No Change	- No Change	- No Change	(1,241.85) Decline	- No Change	- No Change
<b>Funded LCFF ADA for the Hold Harmless</b>								
Grades TK-3	544.80	511.36	511.36	511.36	511.36	511.36	-	-
Grades 4-6	452.64	453.48	453.48	453.48	453.48	453.48	-	-
Grades 7-8	308.72	277.01	277.01	277.01	277.01	277.01	-	-
Grades 9-12	-	-	-	-	-	-	-	-
<b>Subtotal</b>	1,306.16 <i>Prior</i>	1,241.85 <i>Current</i>	1,241.85 <i>Current</i>	1,241.85 <i>Current</i>	1,241.85 <i>Current</i>	1,241.85 <i>Prior</i>	- <i>Current</i>	- <i>Current</i>
<b>Funded NSS ADA</b>								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
<b>Subtotal</b>	- <i>Prior</i>	- <i>Prior</i>	- <i>Prior</i>	- <i>Prior</i>	- <i>Prior</i>	- <i>Prior</i>	- <i>Prior</i>	- <i>Prior</i>
<b>NPS, CDS, &amp; COE Operated</b>								
Grades TK-3	0.83	0.83	0.64	0.64	0.64	-	-	-
Grades 4-6	0.31	0.31	0.65	0.65	0.65	-	-	-
Grades 7-8	0.79	0.79	0.64	0.64	0.64	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
<b>Subtotal</b>	1.93	1.93	1.93	1.93	1.93	-	-	-
<b>ACTUAL ADA (Current Year Only)</b>								
Grades TK-3	512.19	512.19	512.00	512.00	512.00	-	-	-
Grades 4-6	453.79	453.79	454.13	454.13	454.13	-	-	-
Grades 7-8	277.80	277.80	277.65	277.65	277.65	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
<b>Total Actual ADA</b>	1,243.78	1,243.78	1,243.78	1,243.78	1,243.78	-	-	-
<b>TOTAL FUNDED ADA</b>								
Grades TK-3	545.63	512.19	512.00	512.00	512.00	511.36	-	-
Grades 4-6	452.95	453.79	454.13	454.13	454.13	453.48	-	-
Grades 7-8	309.51	277.80	277.65	277.65	277.65	277.01	-	-
Grades 9-12	-	-	-	-	-	-	-	-
<b>Total</b>	1,308.09	1,243.78	1,243.78	1,243.78	1,243.78	1,241.85	-	-
<i>Funded Difference (Funded ADA less Actual ADA)</i>	64.31	-	-	-	-	1,241.85	-	-

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					80,000.00	35,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					35,000.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	80,000.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					77,319.85	77,319.85		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00



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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	192,319.85	192,319.85	0.00	0.00

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Unaudited Actuals  
2020-21 Unaudited Actuals  
Technical Review Checks

Hillsborough City Elementary

San Mateo County

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

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

## IMPORT CHECKS

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

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

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

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to

zero by fund. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	6512	8590	-55,900.60

Explanation:With no prior communication hence no liability set up, SELPA journaled this amount to Resource 6512 to cover 19-20 mental health overage after 19-20 books were closed.

**REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:** **EXCEPTION**

FUND	RESOURCE	VALUE
01	6512	-55,900.60

Explanation:With no prior communication hence no liability set up, SELPA journaled this amount to Resource 6512 to cover 19-20 mental health overage after 19-20 books were closed.

**EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.** **PASSED**

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

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

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

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

## **SUPPLEMENTAL CHECKS**

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

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

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

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

**LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 9880), supplemental data for those contributions must be entered in Form L.** **PASSED**

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

ESMOE-IMPORT - (F) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity

entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

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

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

## EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.

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Unaudited Actuals  
2021-22 Budget  
Technical Review Checks

Hillsborough City Elementary

San Mateo County

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

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

## IMPORT CHECKS

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



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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

**PASSED**

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

**PASSED**

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

**PASSED**

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

**PASSED**

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

**PASSED**

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

**PASSED**

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

**PASSED**

**EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.**

**EXCEPTION**

FUND	RESOURCE	NEG. EFB
01	7425	-308,965.00
Explanation:CDE reduced Resource 7425 allocation per AB86/SB 86 by \$314,028 and reallocated the amount to Resources 3216,3217,3218,3219. Budget will be revised at 21-22 1st Interim.		

Total of negative resource balances for Fund 01	-308,965.00
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**OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:**

**EXCEPTION**

FUND	RESOURCE	OBJECT	VALUE
01	7425	9790	-308,965.00
Explanation:CDE reduced Resource 7425 allocation per AB86/SB86 by \$314,028 and reallocated the amount to Resources 3216,3217,3218,3219. Budget will be revised at 21-22 1st Interim.			

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

**PASSED**

**EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be**

positive by function, resource, and fund.

PASSED

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

PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

Checks Completed.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								170
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	184,242.72	0.00	0.00	0.00	216,826.69	1,516,023.70		1,917,093.11
2000-2999	Classified Salaries	86,675.28	0.00	0.00	0.00	46,929.74	1,354,617.91		1,488,222.93
3000-3999	Employee Benefits	110,506.81	0.00	0.00	0.00	86,204.59	1,179,409.16		1,376,120.56
4000-4999	Books and Supplies	5,038.97	0.00	0.00	0.00	796.01	38,029.28		43,864.26
5000-5999	Services and Other Operating Expenditures	41,675.42	0.00	0.00	0.00	31,641.38	618,986.79		692,303.59
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	428,139.20	0.00	0.00	0.00	382,398.41	4,707,066.84	0.00	5,517,604.45
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	258,977.29							258,977.29
	Total Indirect Costs and PCR Allocations	258,977.29	0.00	0.00	0.00	0.00	0.00	0.00	258,977.29
	TOTAL COSTS	687,116.49	0.00	0.00	0.00	382,398.41	4,707,066.84	0.00	5,776,581.74
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	1,725.25	6,126.39		7,851.64
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	159,470.49		159,470.49
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	348.52	81,810.05		82,158.57
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	1,279.50	0.00	0.00	0.00	8,825.99	0.00		10,105.49
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,279.50	0.00	0.00	0.00	10,899.76	247,406.93	0.00	259,586.19
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,279.50	0.00	0.00	0.00	10,899.76	247,406.93	0.00	259,586.19
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								259,586.19

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	184,242.72	0.00	0.00	0.00	215,101.44	1,509,897.31		1,909,241.47
2000-2999	Classified Salaries	86,675.28	0.00	0.00	0.00	46,929.74	1,195,147.42		1,328,752.44
3000-3999	Employee Benefits	110,506.81	0.00	0.00	0.00	85,856.07	1,097,599.11		1,293,961.99
4000-4999	Books and Supplies	5,038.97	0.00	0.00	0.00	796.01	38,029.28		43,864.26
5000-5999	Services and Other Operating Expenditures	40,395.92	0.00	0.00	0.00	22,815.39	618,986.79		682,198.10
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	426,859.70	0.00	0.00	0.00	371,498.65	4,459,659.91	0.00	5,258,018.26
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	258,977.29							258,977.29
	Total Indirect Costs and PCR Allocations	258,977.29	0.00	0.00	0.00	0.00	0.00	0.00	258,977.29
	TOTAL BEFORE OBJECT 8980	685,836.99	0.00	0.00	0.00	371,498.65	4,459,659.91	0.00	5,516,995.55
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								5,516,995.55
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								4,765,691.74
	TOTAL COSTS								4,765,691.74

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

2019-20 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	5,320,965.18	4,654,736.28
2. Enter audit adjustments of 2019-20 special education expenditures from SACS2021ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2020-21 special education beginning fund balances from SACS2021ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2019-20 Expenditures, Adjusted for 2020-21 MOE Calculation (Sum lines 1 through 4)	5,320,965.18	4,654,736.28
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet	174.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2019-20 Unduplicated Pupil Count, Adjusted for 2020-21 MOE Calculation (Line C1 plus Line C2)	174.00	

**SELPA:** San Mateo County (CA)

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

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

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

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

#### **SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

**SELPA:** San Mateo County (CA)

**SECTION 2**

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

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

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

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

**If (b) is greater than (a).**

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

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

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

**If (b) is less than (a).**

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

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

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




**SELPA:** San Mateo County (CA)

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2020-21	Actual Expenditures Comparison Year 2019-20	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	5,776,581.74		
b. Less: Expenditures paid from federal sources	259,586.19		
c. Expenditures paid from state and local sources	5,516,995.55	5,320,965.18	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		5,320,965.18	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	5,516,995.55	5,320,965.18	196,030.37

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

	Actual FY 2020-21	Comparison Year 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	5,776,581.74		
b. Less: Expenditures paid from federal sources	259,586.19		
c. Expenditures paid from state and local sources	5,516,995.55	5,320,965.18	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		5,320,965.18	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	5,516,995.55	5,320,965.18	
d. Special education unduplicated pupil count	170	174	
e. Per capita state and local expenditures (A2c/A2d)	32,452.92	30,580.26	1,872.66

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

**SELPA:** San Mateo County (CA)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Actual FY 2020-21	Comparison Year 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	4,765,691.74	4,654,736.28	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		4,654,736.28	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,765,691.74	4,654,736.28	110,955.46

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

	Actual FY 2020-21	Comparison Year 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	4,765,691.74	4,654,736.28	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE		4,654,736.28	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,765,691.74	4,654,736.28	
b. Special education unduplicated pupil count	170	174	
c. Per capita local expenditures (B2a/B2b)	28,033.48	26,751.36	1,282.12

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

**Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.**

Joyce Shen  
Contact Name

(650) 548-4203  
Telephone Number

Chief Business Official  
Title

jshen@hcsdk8.org  
Email Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								170
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	184,243.00	0.00	0.00	0.00	256,777.00	1,471,515.72		1,912,535.72
2000-2999	Classified Salaries	91,216.00	0.00	0.00	0.00	47,873.00	1,240,433.95		1,379,522.95
3000-3999	Employee Benefits	119,534.00	0.00	0.00	0.00	101,160.78	1,342,949.59		1,563,644.37
4000-4999	Books and Supplies	10,350.00	0.00	0.00	0.00	202.00	20,755.00		31,307.00
5000-5999	Services and Other Operating Expenditures	37,808.00	0.00	0.00	0.00	21,341.12	675,051.24		734,200.36
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	443,151.00	0.00	0.00	0.00	427,353.90	4,750,705.50	0.00	5,621,210.40
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	443,151.00	0.00	0.00	0.00	427,353.90	4,750,705.50	0.00	5,621,210.40
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	184,243.00	0.00	0.00	0.00	256,777.00	1,471,515.72		1,912,535.72
2000-2999	Classified Salaries	91,216.00	0.00	0.00	0.00	47,873.00	1,100,075.89		1,239,164.89
3000-3999	Employee Benefits	119,534.00	0.00	0.00	0.00	101,160.78	1,264,443.59		1,485,138.37
4000-4999	Books and Supplies	10,350.00	0.00	0.00	0.00	202.00	20,755.00		31,307.00
5000-5999	Services and Other Operating Expenditures	37,808.00	0.00	0.00	0.00	0.00	674,364.18		712,172.18
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	443,151.00	0.00	0.00	0.00	406,012.78	4,531,154.38	0.00	5,380,318.16
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	443,151.00	0.00	0.00	0.00	406,012.78	4,531,154.38	0.00	5,380,318.16
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								5,380,318.16

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								4,865,518.81
	TOTAL COSTS								4,865,518.81

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								170
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	184,242.72	0.00	0.00	0.00	216,826.69	1,516,023.70		1,917,093.11
2000-2999	Classified Salaries	86,675.28	0.00	0.00	0.00	46,929.74	1,354,617.91		1,488,222.93
3000-3999	Employee Benefits	110,506.81	0.00	0.00	0.00	86,204.59	1,179,409.16		1,376,120.56
4000-4999	Books and Supplies	5,038.97	0.00	0.00	0.00	796.01	38,029.28		43,864.26
5000-5999	Services and Other Operating Expenditures	41,675.42	0.00	0.00	0.00	31,641.38	618,986.79		692,303.59
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	428,139.20	0.00	0.00	0.00	382,398.41	4,707,066.84	0.00	5,517,604.45
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	258,977.29							258,977.29
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	428,139.20	0.00	0.00	0.00	382,398.41	4,707,066.84	0.00	5,517,604.45
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	1,725.25	6,126.39		7,851.64
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	159,470.49		159,470.49
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	348.52	81,810.05		82,158.57
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	1,279.50	0.00	0.00	0.00	8,825.99	0.00		10,105.49
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,279.50	0.00	0.00	0.00	10,899.76	247,406.93	0.00	259,586.19
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,279.50	0.00	0.00	0.00	10,899.76	247,406.93	0.00	259,586.19
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								259,586.19

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	184,242.72	0.00	0.00	0.00	215,101.44	1,509,897.31		1,909,241.47
2000-2999	Classified Salaries	86,675.28	0.00	0.00	0.00	46,929.74	1,195,147.42		1,328,752.44
3000-3999	Employee Benefits	110,506.81	0.00	0.00	0.00	85,856.07	1,097,599.11		1,293,961.99
4000-4999	Books and Supplies	5,038.97	0.00	0.00	0.00	796.01	38,029.28		43,864.26
5000-5999	Services and Other Operating Expenditures	40,395.92	0.00	0.00	0.00	22,815.39	618,986.79		682,198.10
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	426,859.70	0.00	0.00	0.00	371,498.65	4,459,659.91	0.00	5,258,018.26
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	258,977.29							258,977.29
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	426,859.70	0.00	0.00	0.00	371,498.65	4,459,659.91	0.00	5,258,018.26
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								5,258,018.26
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								4,765,691.74
	TOTAL COSTS								4,765,691.74

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

**SELPA:** San Mateo County (CA)

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

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

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

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

## **SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

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

**SELPA:** San Mateo County (CA)

**SECTION 2**

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

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

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

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

**If (b) is greater than (a).**

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

(c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

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

**If (b) is less than (a).**

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

(e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

0.00 (f)

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




SELPA: San Mateo County (CA)

**SECTION 3**

**A. COMBINED STATE AND LOCAL EXPENDITURES METHOD**

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources  
Add/Less: Adjustments and/or PCRA required for MOE calculation  
Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY 2020-21	Difference (A - B)
5,621,210.40		
240,892.24		
5,380,318.16	5,516,995.55	
	(258,977.29)	
	5,258,018.26	
	0.00	
	0.00	
5,380,318.16	5,258,018.26	122,299.90

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

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources  
Add/Less: Adjustments and/or PCRA required for MOE calculation  
Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (A2c/A2d)

Budgeted Amounts FY 2021-22	Comparison Year FY 2020-21	Difference
5,621,210.40		
240,892.24		
5,380,318.16	5,516,995.55	
	(258,977.29)	
	5,258,018.26	
	0.00	
	0.00	
5,380,318.16	5,258,018.26	
170	170	
31,648.93	30,929.52	719.41

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

SELPA: San Mateo County (CA)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Budget FY 2021-22	Comparison Year FY 2020-21	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	4,865,518.81	4,765,691.74	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		4,765,691.74	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,865,518.81	4,765,691.74	99,827.07

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

	Budget FY 2021-22	Comparison Year FY 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	4,865,518.81	4,765,691.74	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		4,765,691.74	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,865,518.81	4,765,691.74	
b. Special education unduplicated pupil count	170	170	
c. Per capita local expenditures (B2a/B2b)	28,620.70	28,033.48	587.22

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

**Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.**

Joyce Shen  
Contact Name

(650) 548-4203  
Telephone Number

Chief Business Official  
Title

jshen@hcsdk8.org  
Email Address

Current LEA: 41-68908-0000000 Hillsborough City Elementary		
Selected SELPA: CA		(Enter a SELPA ID from the list below then save and close)
POTENTIAL Selpas for this LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
CA	San Mateo County	