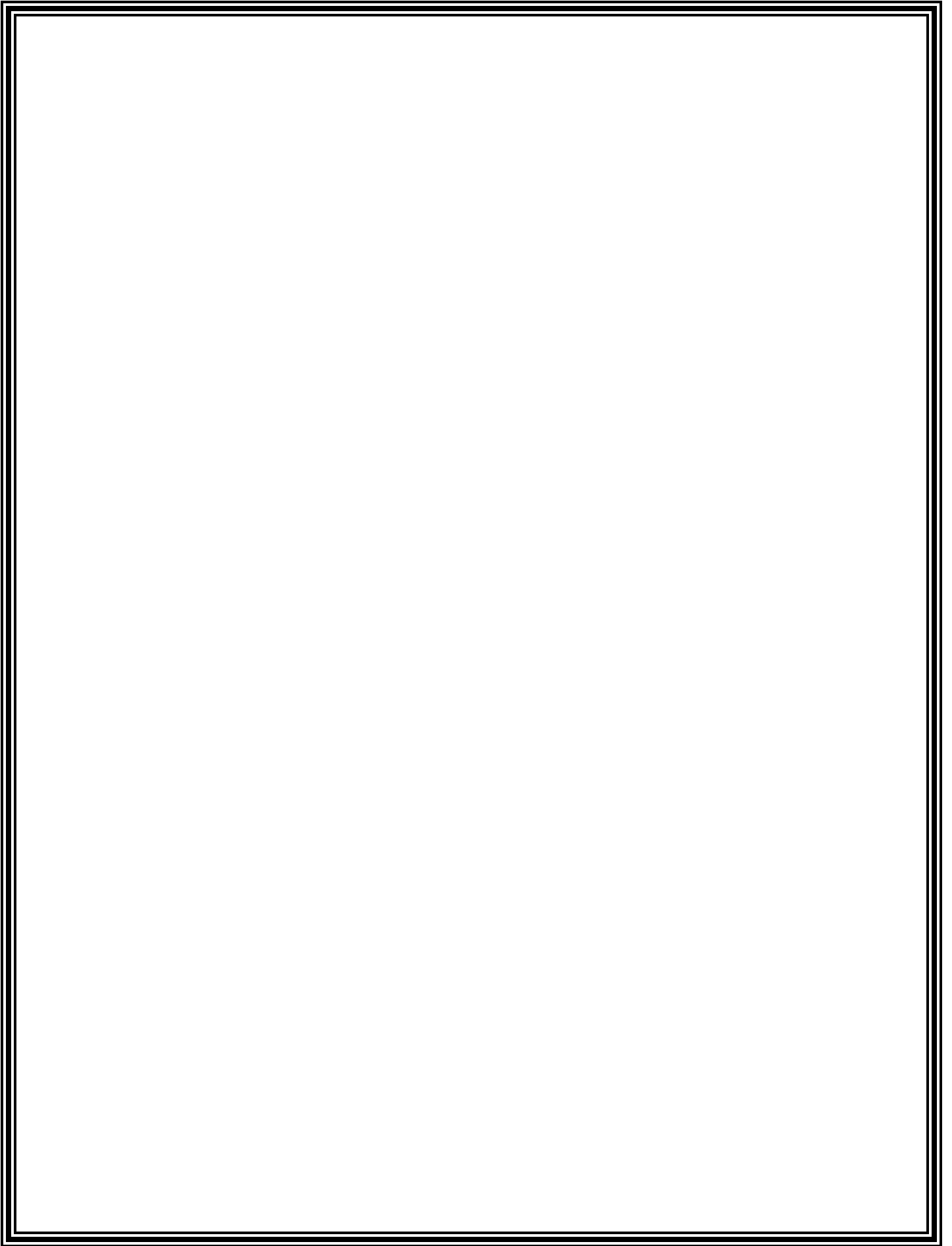


# San Bernardino City Unified District

## 2020-2021 UNAUDITED ACTUALS FINANCIAL REPORT

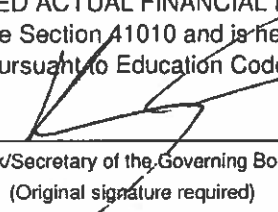
San Bernardino County  
Superintendent of Schools  
Business Advisory Services  
September 2021



UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: 9/21/21

To the Superintendent of Public Instruction:

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

Signed:   
County Superintendent/Designee  
(Original signature required)

Date: 9/23/2021

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

For County Office of Education:

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For School District:

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Associate Superintendent  
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E-mail Address

FINAL-ORIGINAL

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)	58.12%
	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.	\$0.00
	Adjusted Appropriations Limit	\$335,485,764.60
	Appropriations Subject to Limit	\$335,485,764.60
	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.	4.09%

1/15/2021

			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		551,456,802.10	0.00	551,456,802.10	587,712,755.00	0.00	587,712,755.00	6.6%
2) Federal Revenue	8100-8299		530,506.25	137,481,765.24	138,012,271.49	100,000.00	189,460,236.76	189,560,236.76	37.4%
3) Other State Revenue	8300-8599		10,099,482.59	127,904,316.51	138,003,799.10	9,105,571.54	118,743,524.34	127,849,095.88	-7.4%
4) Other Local Revenue	8600-8799		6,192,216.70	8,082,347.60	14,274,564.30	5,928,755.12	4,536,219.00	10,464,974.12	-26.7%
5) TOTAL, REVENUES			568,279,007.64	273,468,429.35	841,747,436.99	602,847,081.66	312,739,980.10	915,587,061.76	8.8%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		218,677,050.40	90,465,583.93	309,142,634.33	231,948,346.52	106,692,096.50	338,640,443.02	9.5%
2) Classified Salaries	2000-2999		62,436,802.53	27,595,485.41	90,032,287.94	65,935,920.68	35,079,613.20	101,015,533.88	12.2%
3) Employee Benefits	3000-3999		119,264,584.64	73,322,151.28	192,586,735.92	135,267,385.55	85,761,549.82	221,028,935.37	14.8%
4) Books and Supplies	4000-4999		12,508,620.63	57,919,355.15	70,427,975.78	28,195,974.67	49,101,008.57	77,296,983.24	9.8%
5) Services and Other Operating Expenditures	5000-5999		45,232,986.97	35,980,665.16	81,213,652.13	79,473,552.33	35,522,222.23	114,995,774.56	41.6%
6) Capital Outlay	6000-6999		859,237.10	7,984,211.60	8,843,448.70	2,264,689.67	49,743,310.90	52,008,000.57	488.1%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		305,480.00	5,266,298.19	5,571,778.19	90,000.00	5,331,455.00	5,421,455.00	-2.7%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(6,670,016.29)	5,081,644.05	(1,588,372.24)	(9,788,283.88)	7,716,090.88	(2,072,193.00)	30.5%
9) TOTAL, EXPENDITURES			452,614,745.98	303,615,394.77	756,230,140.75	533,387,585.54	374,947,347.10	908,334,932.64	20.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			115,664,261.66	(30,146,965.42)	85,517,296.24	69,459,496.12	(62,207,367.00)	7,252,129.12	-91.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		239,841.30	0.00	239,841.30	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(67,317,235.18)	67,317,235.18	0.00	(82,307,367.00)	82,307,367.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(67,557,076.48)	67,317,235.18	(239,841.30)	(82,307,367.00)	82,307,367.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			48,107,185.18	37,170,269.76	85,277,454.94	(12,847,870.88)	20,100,000.00	7,252,129.12	-91.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	32,347,272.66	19,207,744.01	51,555,016.67	80,454,457.84	56,378,013.77	136,832,471.61	165.4%
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)			32,347,272.66	19,207,744.01	51,555,016.67	80,454,457.84	56,378,013.77	136,832,471.61	165.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,347,272.66	19,207,744.01	51,555,016.67	80,454,457.84	56,378,013.77	136,832,471.61	165.4%
2) Ending Balance, June 30 (E + F1e)			80,454,457.84	56,378,013.77	136,832,471.61	67,606,586.96	76,478,013.77	144,084,600.73	5.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	211,000.00	0.00	211,000.00	210,000.00	0.00	210,000.00	-0.5%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	14,875.67	0.00	14,875.67	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	56,378,013.77	56,378,013.77	0.00	76,478,013.77	76,478,013.77	35.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	65,028,582.17	0.00	65,028,582.17	40,712,877.17	0.00	40,712,877.17	-37.4%
Reserve for District Spending	0000	9780	65,028,582.17		65,028,582.17				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	15,200,000.00	0.00	15,200,000.00	18,750,000.00	0.00	18,750,000.00	23.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	7,933,709.79	0.00	7,933,709.79	New

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	143,026,166.33	65,800,093.37	208,826,259.70				
1) Fair Value Adjustment to Cash in County Treasury		9111	1,440,397.00	0.00	1,440,397.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	211,000.00	0.00	211,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	2,977.68	0.00	2,977.68				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	4,614,524.51	45,051,257.56	49,665,782.07				
4) Due from Grantor Government		9290	100,941,988.00	8,881,674.00	109,823,662.00				
5) Due from Other Funds		9310	2,445,075.33	46,485.19	2,491,560.52				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	14,875.67	0.00	14,875.67				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			252,697,004.52	119,779,510.12	372,476,514.64				
<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	124,855,081.71	47,045,536.47	171,900,618.18				
2) Due to Grantor Governments		9590	45,620,251.00	0.00	45,620,251.00				
3) Due to Other Funds		9610	1,767,213.97	0.00	1,767,213.97				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	16,355,959.88	16,355,959.88				
6) TOTAL, LIABILITIES			172,242,546.68	63,401,496.35	235,644,043.03				
<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)			80,454,457.84	56,378,013.77	136,832,471.61				

			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
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	332,458,541.00	0.00	332,458,541.00	496,558,586.00	0.00	496,558,586.00	49.4%
Education Protection Account State Aid - Current Year		8012	172,027,458.00	0.00	172,027,458.00	46,427,372.00	0.00	46,427,372.00	-73.0%
State Aid - Prior Years		8019	106,333.23	0.00	106,333.23	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	294,245.46	0.00	294,245.46	279,841.00	0.00	279,841.00	-4.9%
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	35,860,464.52	0.00	35,860,464.52	35,777,817.00	0.00	35,777,817.00	-0.2%
Unsecured Roll Taxes		8042	1,612,257.00	0.00	1,612,257.00	1,165,041.00	0.00	1,165,041.00	-27.7%
Prior Years' Taxes		8043	547,506.79	0.00	547,506.79	50,977.00	0.00	50,977.00	-90.7%
Supplemental Taxes		8044	1,560,892.81	0.00	1,560,892.81	1,501,949.00	0.00	1,501,949.00	-3.8%
Education Revenue Augmentation Fund (ERAF)		8045	(9,282,825.68)	0.00	(9,282,825.68)	(9,282,826.00)	0.00	(9,282,826.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	21,003,267.45	0.00	21,003,267.45	20,057,330.00	0.00	20,057,330.00	-4.5%
Penalties and Interest from Delinquent Taxes		8048	66,098.24	0.00	66,098.24	0.00	0.00	0.00	-100.0%
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			556,254,238.82	0.00	556,254,238.82	592,536,087.00	0.00	592,536,087.00	6.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(2,007,171.00)		(2,007,171.00)	(2,007,171.00)		(2,007,171.00)	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	(2,790,265.72)	0.00	(2,790,265.72)	(2,816,161.00)	0.00	(2,816,161.00)	0.9%
Property Taxes Transfers		8097	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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			551,456,802.10	0.00	551,456,802.10	587,712,755.00	0.00	587,712,755.00	6.6%
<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	10,277,236.00	10,277,236.00	0.00	10,277,236.00	10,277,236.00	0.0%
Special Education Discretionary Grants		8182	0.00	801,747.00	801,747.00	0.00	869,418.00	869,418.00	8.4%
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		30,460,715.71	30,460,715.71		28,741,820.80	28,741,820.80	-5.6%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		3,062,363.27	3,062,363.27		3,020,987.94	3,020,987.94	-1.4%
Title III, Part A, Immigrant Student Program	4201	8290		63,760.48	63,760.48		72,243.00	72,243.00	13.3%

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)	
Title III, Part A, English Learner Program	4203	8290		1,013,916.91	1,013,916.91		1,196,624.00	1,196,624.00	18.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		5,857,196.07	5,857,196.07		6,434,063.10	6,434,063.10	9.8%
Career and Technical Education	3500-3599	8290		634,936.00	634,936.00		676,278.00	676,278.00	6.5%
All Other Federal Revenue	All Other	8290	530,506.25	85,309,893.80	85,840,400.05	100,000.00	138,171,565.92	138,271,565.92	61.1%
TOTAL, FEDERAL REVENUE			530,506.25	137,481,765.24	138,012,271.49	100,000.00	189,460,236.76	189,560,236.76	37.4%
<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		33,720,012.00	33,720,012.00		35,182,820.00	35,182,820.00	4.3%
Prior Years	6500	8319		5,478.00	5,478.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	112,774.00	526,904.00	639,678.00	0.00	487,649.00	487,649.00	-23.8%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,841,893.00	0.00	1,841,893.00	1,873,205.00	0.00	1,873,205.00	1.7%
Lottery - Unrestricted and Instructional Materials		8560	7,948,697.59	3,432,159.64	11,380,857.23	7,182,366.54	2,346,239.74	9,528,606.28	-16.3%
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		9,647,434.43	9,647,434.43		10,130,778.60	10,130,778.60	5.0%

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)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		(743,371.00)	(743,371.00)		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		575,033.21	575,033.21		1,315,097.00	1,315,097.00	128.7%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	196,118.00	80,740,666.23	80,936,784.23	50,000.00	69,280,940.00	69,330,940.00	-14.3%
TOTAL, OTHER STATE REVENUE			10,099,482.59	127,904,316.51	138,003,799.10	9,105,571.54	118,743,524.34	127,849,095.88	-7.4%

			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	6,701,421.73	6,701,421.73	0.00	3,682,500.00	3,682,500.00	-45.0%
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	21,482.50	0.00	21,482.50	113,500.00	0.00	113,500.00	428.3%
Interest		8660	1,866,426.16	0.00	1,866,426.16	1,600,000.00	0.00	1,600,000.00	-14.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,440,397.00	0.00	1,440,397.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	148,709.12	0.00	148,709.12	New
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

			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							
(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	2,863,911.04	892,512.89	3,756,423.93	4,066,546.00	517,027.00	4,583,573.00	22.0%
Tuition		8710	0.00	460,371.29	460,371.29	0.00	336,692.00	336,692.00	-26.9%
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		28,041.69	28,041.69		0.00	0.00	-100.0%
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			6,192,216.70	8,082,347.60	14,274,564.30	5,928,755.12	4,536,219.00	10,464,974.12	-26.7%
TOTAL, REVENUES			568,279,007.64	273,468,429.35	841,747,436.99	602,847,081.66	312,739,980.10	915,587,061.76	8.8%

			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	167,715,422.69	65,817,865.16	233,533,287.85	176,561,433.97	80,587,518.20	257,148,952.17	10.1%
Certificated Pupil Support Salaries		1200	17,811,742.66	13,972,437.89	31,784,180.55	19,888,213.10	13,868,699.24	33,756,912.34	6.2%
Certificated Supervisors' and Administrators' Salaries		1300	22,045,936.79	2,734,643.10	24,780,579.89	23,874,669.34	3,910,118.99	27,784,788.33	12.1%
Other Certificated Salaries		1900	11,103,948.26	7,940,637.78	19,044,586.04	11,624,030.11	8,325,760.07	19,949,790.18	4.8%
TOTAL, CERTIFICATED SALARIES			218,677,050.40	90,465,583.93	309,142,634.33	231,948,346.52	106,692,096.50	338,640,443.02	9.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	5,542,969.54	13,445,371.29	18,988,340.83	5,159,115.23	21,536,978.10	26,696,093.33	40.6%
Classified Support Salaries		2200	20,848,184.92	8,141,330.07	28,989,514.99	22,291,614.64	8,026,698.56	30,318,313.20	4.6%
Classified Supervisors' and Administrators' Salaries		2300	6,311,935.17	1,514,139.74	7,826,074.91	6,879,558.48	1,467,325.00	8,346,883.48	6.7%
Clerical, Technical and Office Salaries		2400	28,045,514.50	3,625,853.20	31,671,367.70	29,654,269.80	3,008,363.54	32,662,633.34	3.1%
Other Classified Salaries		2900	1,688,198.40	868,791.11	2,556,989.51	1,951,362.53	1,040,248.00	2,991,610.53	17.0%
TOTAL, CLASSIFIED SALARIES			62,436,802.53	27,595,485.41	90,032,287.94	65,935,920.68	35,079,613.20	101,015,533.88	12.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	34,295,052.83	43,595,605.69	77,890,658.52	38,702,458.85	48,777,940.57	87,480,399.42	12.3%
PERS		3201-3202	13,263,754.65	6,208,622.91	19,472,377.56	15,514,233.80	8,405,221.81	23,919,455.61	22.8%
OASDI/Medicare/Alternative		3301-3302	7,775,388.56	3,596,795.61	11,372,184.17	8,544,741.44	4,344,555.74	12,889,297.18	13.3%
Health and Welfare Benefits		3401-3402	51,857,025.64	15,017,912.49	66,874,938.13	56,597,613.49	16,936,785.35	73,534,398.84	10.0%
Unemployment Insurance		3501-3502	139,347.53	58,357.76	197,705.29	3,632,778.17	1,669,670.16	5,302,448.33	2582.0%
Workers' Compensation		3601-3602	5,789,466.00	2,431,873.86	8,221,339.86	5,719,653.54	2,720,399.74	8,440,053.28	2.7%
OPEB, Allocated		3701-3702	2,800,075.49	1,030,967.16	3,831,042.65	2,958,703.72	1,199,139.38	4,157,843.10	8.5%
OPEB, Active Employees		3751-3752	3,341,915.94	1,382,015.80	4,723,931.74	3,597,202.54	1,707,837.07	5,305,039.61	12.3%
Other Employee Benefits		3901-3902	2,558.00	0.00	2,558.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			119,264,584.64	73,322,151.28	192,586,735.92	135,267,385.55	85,761,549.82	221,028,935.37	14.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	71,359.15	3,090,130.60	3,161,489.75	2,328,054.15	2,621,599.74	4,949,653.89	56.6%
Books and Other Reference Materials		4200	480,997.52	461,392.44	942,389.96	516,507.00	341,302.17	857,809.17	-9.0%
Materials and Supplies		4300	8,452,487.02	36,050,545.21	44,503,032.23	22,259,400.67	44,384,241.50	66,643,642.17	49.8%

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)	
Noncapitalized Equipment		4400	3,503,776.94	18,317,286.90	21,821,063.84	3,092,012.85	1,753,865.16	4,845,878.01	-77.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,508,620.63	57,919,355.15	70,427,975.78	28,195,974.67	49,101,008.57	77,296,983.24	9.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	11,322,161.62	13,839,929.32	25,162,090.94	26,472,435.41	14,195,078.38	40,667,513.79	61.6%
Travel and Conferences		5200	600,499.78	356,680.25	957,180.03	2,062,415.59	1,762,494.29	3,824,909.88	299.6%
Dues and Memberships		5300	151,842.74	2,650.00	154,492.74	189,675.01	6,800.00	196,475.01	27.2%
Insurance		5400 - 5450	3,825,803.95	0.00	3,825,803.95	3,525,914.05	0.00	3,525,914.05	-7.8%
Operations and Housekeeping Services		5500	7,840,374.16	207,677.76	8,048,051.92	11,827,372.00	108,100.00	11,935,472.00	48.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,278,680.26	4,194,439.34	5,473,119.60	2,384,293.48	3,856,326.44	6,240,619.92	14.0%
Transfers of Direct Costs		5710	94,805.40	(94,805.40)	0.00	(308,967.39)	308,967.39	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	21,215.90	(147,747.18)	(126,531.28)	391,771.91	(270,431.02)	121,340.89	-195.9%
Professional/Consulting Services and Operating Expenditures		5800	15,700,949.60	14,323,405.52	30,024,355.12	27,337,783.56	15,532,036.75	42,869,820.31	42.8%
Communications		5900	4,396,653.56	3,298,435.55	7,695,089.11	5,590,858.71	22,850.00	5,613,708.71	-27.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,232,986.97	35,980,665.16	81,213,652.13	79,473,552.33	35,522,222.23	114,995,774.56	41.6%

			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							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	2,714,431.99	2,714,431.99	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	319,209.09	4,151,852.00	4,471,061.09	495,533.00	38,084,989.92	38,580,522.92	762.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	540,028.01	1,117,927.61	1,657,955.62	1,724,156.67	11,658,320.98	13,382,477.65	707.2%
Equipment Replacement		6500	0.00	0.00	0.00	45,000.00	0.00	45,000.00	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			859,237.10	7,984,211.60	8,843,448.70	2,264,689.67	49,743,310.90	52,008,000.57	488.1%
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	55,860.00	0.00	55,860.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	249,620.00	0.00	249,620.00	90,000.00	0.00	90,000.00	-63.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		1,509,358.08	1,509,358.08		1,648,955.00	1,648,955.00	9.2%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	2,966,940.11	2,966,940.11	0.00	2,932,500.00	2,932,500.00	-1.2%
Other Debt Service - Principal		7439	0.00	790,000.00	790,000.00	0.00	750,000.00	750,000.00	-5.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			305,480.00	5,266,298.19	5,571,778.19	90,000.00	5,331,455.00	5,421,455.00	-2.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(5,081,644.05)	5,081,644.05	0.00	(7,716,090.88)	7,716,090.88	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,588,372.24)	0.00	(1,588,372.24)	(2,072,193.00)	0.00	(2,072,193.00)	30.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,670,016.29)	5,081,644.05	(1,588,372.24)	(9,788,283.88)	7,716,090.88	(2,072,193.00)	30.5%
TOTAL, EXPENDITURES			452,614,745.98	303,615,394.77	756,230,140.75	533,387,585.54	374,947,347.10	908,334,932.64	20.1%

			2020-21 Unaudited Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	239,841.30	0.00	239,841.30	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			239,841.30	0.00	239,841.30	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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	(67,318,814.46)	67,318,814.46	0.00	(82,307,367.00)	82,307,367.00	0.00	0.0%
Contributions from Restricted Revenues		8990	1,579.28	(1,579.28)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(67,317,235.18)	67,317,235.18	0.00	(82,307,367.00)	82,307,367.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(67,557,076.48)	67,317,235.18	(239,841.30)	(82,307,367.00)	82,307,367.00	0.00	-100.0%

			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	551,456,802.10	0.00	551,456,802.10	587,712,755.00	0.00	587,712,755.00	6.6%
2) Federal Revenue		8100-8299	530,506.25	137,481,765.24	138,012,271.49	100,000.00	189,460,236.76	189,560,236.76	37.4%
3) Other State Revenue		8300-8599	10,099,482.59	127,904,316.51	138,003,799.10	9,105,571.54	118,743,524.34	127,849,095.88	-7.4%
4) Other Local Revenue		8600-8799	6,192,216.70	8,082,347.60	14,274,564.30	5,928,755.12	4,536,219.00	10,464,974.12	-26.7%
5) TOTAL, REVENUES			568,279,007.64	273,468,429.35	841,747,436.99	602,847,081.66	312,739,980.10	915,587,061.76	8.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	259,652,636.39	199,611,380.08	459,264,016.47	300,304,534.25	206,693,601.56	506,998,135.81	10.4%
2) Instruction - Related Services	2000-2999		76,400,459.88	27,453,845.74	103,854,305.62	85,453,779.20	61,401,892.76	146,855,671.96	41.4%
3) Pupil Services	3000-3999		46,348,459.49	28,292,469.17	74,640,928.66	64,447,369.99	24,683,698.60	89,131,068.59	19.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		274,632.68	97,788.11	372,420.79	1,133,110.82	166,697.29	1,299,808.11	249.0%
6) Enterprise	6000-6999		0.00	3,340.32	3,340.32	0.10	0.00	0.10	-100.0%
7) General Administration	7000-7999		24,517,133.69	17,710,533.97	42,227,667.66	28,786,077.86	12,946,511.97	41,732,589.83	-1.2%
8) Plant Services	8000-8999		44,049,578.85	25,177,239.19	69,226,818.04	53,172,713.32	63,723,489.92	116,896,203.24	68.9%
9) Other Outgo	9000-9999		1,371,845.00	5,268,798.19	6,640,643.19	90,000.00	5,331,455.00	5,421,455.00	-18.4%
10) TOTAL, EXPENDITURES			452,614,745.98	303,615,394.77	756,230,140.75	533,387,585.54	374,947,347.10	908,334,932.64	20.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			115,664,261.66	(30,146,965.42)	85,517,296.24	69,459,496.12	(62,207,367.00)	7,252,129.12	-91.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	239,841.30	0.00	239,841.30	0.00	0.00	0.00	-100.0%
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	(67,317,235.18)	67,317,235.18	0.00	(82,307,367.00)	82,307,367.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(67,557,076.48)	67,317,235.18	(239,841.30)	(82,307,367.00)	82,307,367.00	0.00	-100.0%

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>			48,107,185.18	37,170,269.76	85,277,454.94	(12,847,870.88)	20,100,000.00	7,252,129.12	-91.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	32,347,272.66	19,207,744.01	51,555,016.67	80,454,457.84	56,378,013.77	136,832,471.61	165.4%
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)			32,347,272.66	19,207,744.01	51,555,016.67	80,454,457.84	56,378,013.77	136,832,471.61	165.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,347,272.66	19,207,744.01	51,555,016.67	80,454,457.84	56,378,013.77	136,832,471.61	165.4%
2) Ending Balance, June 30 (E + F1e)			80,454,457.84	56,378,013.77	136,832,471.61	67,606,586.96	76,478,013.77	144,084,600.73	5.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	211,000.00	0.00	211,000.00	210,000.00	0.00	210,000.00	-0.5%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	14,875.67	0.00	14,875.67	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	56,378,013.77	56,378,013.77	0.00	76,478,013.77	76,478,013.77	35.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	65,028,582.17	0.00	65,028,582.17	40,712,877.17	0.00	40,712,877.17	-37.4%
Reserve for District Spending	0000	9780	65,028,582.17		65,028,582.17				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	15,200,000.00	0.00	15,200,000.00	18,750,000.00	0.00	18,750,000.00	23.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	7,933,709.79	0.00	7,933,709.79	New

<b>Resource</b>	<b>Description</b>	<b>2020-21 Unaudited Actuals</b>	<b>2021-22 Budget</b>
5810	Other Restricted Federal	0.00	20,100,000.00
6230	California Clean Energy Jobs Act	676,352.58	676,352.58
6300	Lottery: Instructional Materials	429,295.09	429,295.09
7311	Classified School Employee Professional Development Block Grant	311,501.63	311,501.63
7425	Expanded Learning Opportunities (ELO) Grant	31,477,254.44	31,477,254.44
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	3,805,703.84	3,805,703.84
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	3,809,766.87	3,809,766.87
9010	Other Restricted Local	15,868,139.32	15,868,139.32
Total, Restricted Balance		56,378,013.77	76,478,013.77

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	77,403.09	0.00	-100.0%
5) TOTAL, REVENUES			77,403.09	0.00	-100.0%
<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	234,194.85	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			234,194.85	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(156,791.76)	0.00	-100.0%
<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>			(156,791.76)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,764,781.12	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,764,781.12	New
d) Other Restatements		9795	1,921,572.88	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,921,572.88	1,764,781.12	-8.2%
2) Ending Balance, June 30 (E + F1e)			1,764,781.12	1,764,781.12	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,400.00	1,400.00	0.0%
Stores		9712	82,536.14	82,536.14	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,680,844.98	1,680,844.98	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,680,844.98		
c) in Revolving Cash Account		9130	1,400.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	82,536.14		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,764,781.12		
<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 Revenues		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)			1,764,781.12		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	77,403.09	0.00	-100.0%
<b>TOTAL, REVENUES</b>			77,403.09	0.00	-100.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	234,194.85	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			234,194.85	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
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 - 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%
TOTAL, EXPENDITURES			234,194.85	0.00	-100.0%

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>					
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 from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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 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	77,403.09	0.00	-100.0%
5) TOTAL, REVENUES			77,403.09	0.00	-100.0%
<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		234,194.85	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			234,194.85	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(156,791.76)	0.00	-100.0%
<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>			(156,791.76)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,764,781.12	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,764,781.12	New
d) Other Restatements		9795	1,921,572.88	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,921,572.88	1,764,781.12	-8.2%
2) Ending Balance, June 30 (E + F1e)			1,764,781.12	1,764,781.12	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,400.00	1,400.00	0.0%
Stores		9712	82,536.14	82,536.14	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,680,844.98	1,680,844.98	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
8210	Student Activity Funds	1,680,844.98	1,680,844.98
Total, Restricted Balance		1,680,844.98	1,680,844.98

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	855,701.78	825,790.00	-3.5%
3) Other State Revenue		8300-8599	420,415.56	240,425.43	-42.8%
4) Other Local Revenue		8600-8799	6,491,416.53	7,332,021.00	12.9%
5) TOTAL, REVENUES			7,767,533.87	8,398,236.43	8.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	3,119,080.58	3,295,107.88	5.6%
2) Classified Salaries		2000-2999	1,295,395.52	1,344,790.11	3.8%
3) Employee Benefits		3000-3999	2,292,062.82	2,347,868.02	2.4%
4) Books and Supplies		4000-4999	139,288.60	632,460.33	354.1%
5) Services and Other Operating Expenditures		5000-5999	230,727.14	462,404.09	100.4%
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	210,759.78	315,606.00	49.7%
9) TOTAL, EXPENDITURES			7,287,314.44	8,398,236.43	15.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			480,219.43	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	239,841.30	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			239,841.30	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>			720,060.73	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,405,463.00	2,125,523.73	51.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,405,463.00	2,125,523.73	51.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,405,463.00	2,125,523.73	51.2%
2) Ending Balance, June 30 (E + F1e)			2,125,523.73	2,125,523.73	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,030,342.79	2,030,342.79	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	95,180.94	95,180.94	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	2,156,212.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	14,873.00		
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	972,485.67		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	240,411.42		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,383,982.44		
<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	701,937.28		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	291,111.19		
4) Current Loans		9640			
5) Unearned Revenue		9650	265,410.24		
6) TOTAL, LIABILITIES			1,258,458.71		
<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)			2,125,523.73		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	855,701.78	825,790.00	-3.5%
TOTAL, FEDERAL REVENUE			855,701.78	825,790.00	-3.5%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	32,590.56	54,814.00	68.2%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	387,825.00	185,611.43	-52.1%
TOTAL, OTHER STATE REVENUE			420,415.56	240,425.43	-42.8%

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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	14,873.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	60,318.73	0.00	-100.0%
Interagency Services		8677	6,603,009.54	7,097,021.00	7.5%
Other Local Revenue					
All Other Local Revenue		8699	(186,784.74)	235,000.00	-225.8%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,491,416.53</b>	<b>7,332,021.00</b>	<b>12.9%</b>
<b>TOTAL, REVENUES</b>			<b>7,767,533.87</b>	<b>8,398,236.43</b>	<b>8.1%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,302,095.67	2,367,116.88	2.8%
Certificated Pupil Support Salaries		1200	109,084.44	212,964.00	95.2%
Certificated Supervisors' and Administrators' Salaries		1300	596,755.67	601,532.00	0.8%
Other Certificated Salaries		1900	111,144.80	113,495.00	2.1%
TOTAL, CERTIFICATED SALARIES			3,119,080.58	3,295,107.88	5.6%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	117,085.46	77,678.11	-33.7%
Classified Support Salaries		2200	297,224.80	327,776.00	10.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	845,340.24	939,336.00	11.1%
Other Classified Salaries		2900	35,745.02	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,295,395.52	1,344,790.11	3.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	776,355.39	508,515.53	-34.5%
PERS		3201-3202	280,192.45	322,872.87	15.2%
OASDI/Medicare/Alternative		3301-3302	148,014.49	154,428.35	4.3%
Health and Welfare Benefits		3401-3402	911,316.23	1,112,674.31	22.1%
Unemployment Insurance		3501-3502	2,194.28	57,009.08	2498.1%
Workers' Compensation		3601-3602	90,966.44	88,988.23	-2.2%
OPEB, Allocated		3701-3702	34,234.91	47,408.35	38.5%
OPEB, Active Employees		3751-3752	48,788.63	55,971.30	14.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,292,062.82	2,347,868.02	2.4%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	14,747.62	25,000.00	69.5%
Books and Other Reference Materials		4200	0.00	100.00	New
Materials and Supplies		4300	36,477.21	332,360.33	811.1%
Noncapitalized Equipment		4400	88,063.77	275,000.00	212.3%
TOTAL, BOOKS AND SUPPLIES			139,288.60	632,460.33	354.1%

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	4,520.03	40,782.01	802.3%
Dues and Memberships		5300	1,570.00	3,500.00	122.9%
Insurance		5400-5450	1,955.00	2,000.00	2.3%
Operations and Housekeeping Services		5500	132,691.74	158,680.00	19.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,515.29	14,100.00	830.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	47,770.76	52,300.00	9.5%
Professional/Consulting Services and Operating Expenditures		5800	40,239.09	166,542.08	313.9%
Communications		5900	465.23	24,500.00	5166.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			230,727.14	462,404.09	100.4%
<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%
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>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	210,759.78	315,606.00	49.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			210,759.78	315,606.00	49.7%
TOTAL, EXPENDITURES			7,287,314.44	8,398,236.43	15.2%

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	239,841.30	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			239,841.30	0.00	-100.0%
<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>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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 (a - b + c - d + e)</b>			239,841.30	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	855,701.78	825,790.00	-3.5%
3) Other State Revenue		8300-8599	420,415.56	240,425.43	-42.8%
4) Other Local Revenue		8600-8799	6,491,416.53	7,332,021.00	12.9%
5) TOTAL, REVENUES			7,767,533.87	8,398,236.43	8.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		3,788,656.22	4,356,599.43	15.0%
2) Instruction - Related Services	2000-2999		2,403,112.63	2,525,484.00	5.1%
3) Pupil Services	3000-3999		250,517.47	423,312.00	69.0%
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		210,759.78	315,606.00	49.7%
8) Plant Services	8000-8999		634,268.34	777,235.00	22.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,287,314.44	8,398,236.43	15.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			480,219.43	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	239,841.30	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			239,841.30	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>			720,060.73	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,405,463.00	2,125,523.73	51.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,405,463.00	2,125,523.73	51.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,405,463.00	2,125,523.73	51.2%
2) Ending Balance, June 30 (E + F1e)			2,125,523.73	2,125,523.73	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,030,342.79	2,030,342.79	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	95,180.94	95,180.94	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
6371	CalWORKs for ROCP or Adult Education	205,318.53	205,318.53
6391	Adult Education Program	1,821,166.19	1,821,166.19
9010	Other Restricted Local	3,858.07	3,858.07
Total, Restricted Balance		2,030,342.79	2,030,342.79

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	1,047,952.75	563,950.00	-46.2%
3) Other State Revenue		8300-8599	15,138,789.82	13,087,304.00	-13.6%
4) Other Local Revenue		8600-8799	330,066.26	105,160.00	-68.1%
5) TOTAL, REVENUES			16,516,808.83	13,756,414.00	-16.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	4,226,435.32	4,357,708.77	3.1%
2) Classified Salaries		2000-2999	3,056,142.92	3,668,910.43	20.1%
3) Employee Benefits		3000-3999	4,154,910.71	4,602,216.47	10.8%
4) Books and Supplies		4000-4999	277,383.18	328,285.33	18.4%
5) Services and Other Operating Expenditures		5000-5999	109,192.30	193,500.00	77.2%
6) Capital Outlay		6000-6999	0.00	10,500.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	420,496.58	595,293.00	41.6%
9) TOTAL, EXPENDITURES			12,244,561.01	13,756,414.00	12.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,272,247.82	0.00	-100.0%
<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>			4,272,247.82	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,304,392.38	5,576,640.20	327.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,304,392.38	5,576,640.20	327.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,304,392.38	5,576,640.20	327.5%
2) Ending Balance, June 30 (E + F1e)			5,576,640.20	5,576,640.20	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,513,497.85	5,513,497.85	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	63,142.35	63,142.35	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	7,041,234.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	48,568.00		
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	143,543.34		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	315.67		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,233,661.65		
<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	641,800.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	587,962.21		
4) Current Loans		9640			
5) Unearned Revenue		9650	427,258.39		
6) TOTAL, LIABILITIES			1,657,021.45		
<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)			5,576,640.20		

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%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,047,952.75	563,950.00	-46.2%
TOTAL, FEDERAL REVENUE			1,047,952.75	563,950.00	-46.2%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	14,756,194.00	13,067,304.00	-11.4%
All Other State Revenue	All Other	8590	382,595.82	20,000.00	-94.8%
TOTAL, OTHER STATE REVENUE			15,138,789.82	13,087,304.00	-13.6%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	42,627.20	5,100.00	-88.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	48,568.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	100,000.00	New
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	238,871.06	60.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			330,066.26	105,160.00	-68.1%
TOTAL, REVENUES			16,516,808.83	13,756,414.00	-16.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	3,814,226.82	3,933,505.37	3.1%
Certificated Pupil Support Salaries		1200	81,418.30	85,869.40	5.5%
Certificated Supervisors' and Administrators' Salaries		1300	151,407.24	158,951.00	5.0%
Other Certificated Salaries		1900	179,382.96	179,383.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,226,435.32	4,357,708.77	3.1%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	2,427,473.52	2,814,492.71	15.9%
Classified Support Salaries		2200	117,361.03	135,003.00	15.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	511,308.37	719,414.72	40.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,056,142.92	3,668,910.43	20.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	948,206.83	574,725.00	-39.4%
PERS		3201-3202	749,333.84	987,772.78	31.8%
OASDI/Medicare/Alternative		3301-3302	323,845.69	383,296.02	18.4%
Health and Welfare Benefits		3401-3402	1,818,184.38	2,222,632.45	22.2%
Unemployment Insurance		3501-3502	3,579.20	98,791.22	2660.1%
Workers' Compensation		3601-3602	150,133.01	154,206.00	2.7%
OPEB, Allocated		3701-3702	73,838.63	83,850.00	13.6%
OPEB, Active Employees		3751-3752	87,789.13	96,943.00	10.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,154,910.71	4,602,216.47	10.8%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	109.14	0.00	-100.0%
Materials and Supplies		4300	244,537.30	324,785.33	32.8%
Noncapitalized Equipment		4400	32,736.74	3,500.00	-89.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			277,383.18	328,285.33	18.4%

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	15,530.42	6,000.00	-61.4%
Dues and Memberships		5300	300.00	500.00	66.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	22,796.54	31,000.00	36.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,273.66	31,000.00	625.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,231.38	37,822.00	309.7%
Professional/Consulting Services and Operating Expenditures		5800	57,060.30	87,128.00	52.7%
Communications		5900	0.00	50.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			109,192.30	193,500.00	77.2%
<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%
Equipment		6400	0.00	10,500.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	10,500.00	New
<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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	420,496.58	595,293.00	41.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			420,496.58	595,293.00	41.6%
<b>TOTAL, EXPENDITURES</b>			<b>12,244,561.01</b>	<b>13,756,414.00</b>	<b>12.3%</b>

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		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<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 Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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	1,047,952.75	563,950.00	-46.2%
3) Other State Revenue		8300-8599	15,138,789.82	13,087,304.00	-13.6%
4) Other Local Revenue		8600-8799	330,066.26	105,160.00	-68.1%
5) TOTAL, REVENUES			16,516,808.83	13,756,414.00	-16.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		315,602.84	298,048.00	-5.6%
2) Instruction - Related Services	2000-2999		470,951.37	650,966.00	38.2%
3) Pupil Services	3000-3999		128,916.61	127,763.00	-0.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		10,667,969.39	11,782,304.22	10.4%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		420,496.58	595,293.00	41.6%
8) Plant Services	8000-8999		240,624.22	302,039.78	25.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,244,561.01	13,756,414.00	12.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,272,247.82	0.00	-100.0%
<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>			4,272,247.82	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,304,392.38	5,576,640.20	327.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,304,392.38	5,576,640.20	327.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,304,392.38	5,576,640.20	327.5%
2) Ending Balance, June 30 (E + F1e)			5,576,640.20	5,576,640.20	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,513,497.85	5,513,497.85	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	63,142.35	63,142.35	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
5058	Child Development: Coronavirus Response and Relief Supple	282,459.16	282,459.16
6130	Child Development: Center-Based Reserve Account	5,099,748.70	5,099,748.70
9010	Other Restricted Local	131,289.99	131,289.99
Total, Restricted Balance		5,513,497.85	5,513,497.85

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	2,007,171.00	2,007,171.00	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	16,048.21	12,000.00	-25.2%
5) TOTAL, REVENUES			2,023,219.21	2,019,171.00	-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	1,312,114.30	2,013,171.00	53.4%
6) Capital Outlay		6000-6999	0.00	6,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,312,114.30	2,019,171.00	53.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			711,104.91	0.00	-100.0%
<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>			711,104.91	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	532,967.46	1,244,072.37	133.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			532,967.46	1,244,072.37	133.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			532,967.46	1,244,072.37	133.4%
2) Ending Balance, June 30 (E + F1e)			1,244,072.37	1,244,072.37	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,244,072.37	1,244,072.37	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	1,342,491.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	9,260.00		
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	742.93		
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			1,352,494.25		
<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	108,421.88		
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			108,421.88		
<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)			1,244,072.37		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	2,007,171.00	2,007,171.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,007,171.00	2,007,171.00	0.0%
<b>OTHER STATE REVENUE</b>					
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					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,788.21	12,000.00	76.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	9,260.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,048.21	12,000.00	-25.2%
TOTAL, REVENUES			2,023,219.21	2,019,171.00	-0.2%

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%
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,312,114.30	2,012,171.00	53.4%
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	1,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,312,114.30	2,013,171.00	53.4%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	6,000.00	New
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	6,000.00	New
<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%
TOTAL, EXPENDITURES			1,312,114.30	2,019,171.00	53.9%

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>					
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	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	2,007,171.00	2,007,171.00	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	16,048.21	12,000.00	-25.2%
5) TOTAL, REVENUES			2,023,219.21	2,019,171.00	-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		1,312,114.30	2,019,171.00	53.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,312,114.30	2,019,171.00	53.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			711,104.91	0.00	-100.0%
<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>			711,104.91	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	532,967.46	1,244,072.37	133.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			532,967.46	1,244,072.37	133.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			532,967.46	1,244,072.37	133.4%
2) Ending Balance, June 30 (E + F1e)			1,244,072.37	1,244,072.37	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,244,072.37	1,244,072.37	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<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	1,194,944.55	931,492.80	-22.0%
5) TOTAL, REVENUES			1,194,944.55	931,492.80	-22.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	46,003.73	70,221.00	52.6%
3) Employee Benefits		3000-3999	19,907.35	34,934.00	75.5%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,102,089.00	1,708,496.00	-18.7%
6) Capital Outlay		6000-6999	6,878,201.16	51,354,561.76	646.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,850,094.48	8,382,625.00	22.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,896,295.72	61,550,837.76	287.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(14,701,351.17)	(60,619,344.96)	312.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,719,455.98	0.00	-100.0%
b) Transfers Out		7600-7629	336.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	55,185,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			58,904,119.98	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>			44,202,768.81	(60,619,344.96)	-237.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,063,159.66	79,265,928.47	126.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,063,159.66	79,265,928.47	126.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,063,159.66	79,265,928.47	126.1%
2) Ending Balance, June 30 (E + F1e)			79,265,928.47	18,646,583.51	-76.5%
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	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	79,265,928.47	18,646,583.51	-76.5%
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	78,087,801.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	538,617.00		
b) in Banks		9120	241,998.80		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	2,176,379.88		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	176,605.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,263.05		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			81,225,665.54		
<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	1,932,706.87		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	27,030.20		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,959,737.07		
<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)			79,265,928.47		

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	656,327.55	931,492.80	41.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	538,617.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,194,944.55	931,492.80	-22.0%
TOTAL, REVENUES			1,194,944.55	931,492.80	-22.0%

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	31,427.77	52,694.00	67.7%
Clerical, Technical and Office Salaries		2400	14,575.96	17,527.00	20.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			46,003.73	70,221.00	52.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,849.71	16,151.00	105.8%
OASDI/Medicare/Alternative		3301-3302	3,122.78	5,386.00	72.5%
Health and Welfare Benefits		3401-3402	7,120.76	10,427.00	46.4%
Unemployment Insurance		3501-3502	21.41	35.00	63.5%
Workers' Compensation		3601-3602	949.89	1,352.00	42.3%
OPEB, Allocated		3701-3702	375.77	733.00	95.1%
OPEB, Active Employees		3751-3752	467.03	850.00	82.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			19,907.35	34,934.00	75.5%
<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	162.00	189.00	16.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	26,720.36	112,439.00	320.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	2,075,206.64	1,595,868.00	-23.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,102,089.00</b>	<b>1,708,496.00</b>	<b>-18.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	284,272.88	45,155.00	-84.1%
Land Improvements		6170	31,730.90	1,992,575.61	6179.6%
Buildings and Improvements of Buildings		6200	6,501,544.42	47,532,845.84	631.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	60,652.96	1,783,985.31	2841.3%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>6,878,201.16</b>	<b>51,354,561.76</b>	<b>646.6%</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	1,125,094.48	2,517,625.00	123.8%
Other Debt Service - Principal		7439	5,725,000.00	5,865,000.00	2.4%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>6,850,094.48</b>	<b>8,382,625.00</b>	<b>22.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>15,896,295.72</b>	<b>61,550,837.76</b>	<b>287.2%</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	3,719,455.98	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,719,455.98	0.00	-100.0%
<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	336.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			336.00	0.00	-100.0%

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	55,185,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			55,185,000.00	0.00	-100.0%
<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 (a - b + c - d + e)</b>			58,904,119.98	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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,194,944.55	931,492.80	-22.0%
5) TOTAL, REVENUES			1,194,944.55	931,492.80	-22.0%
<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		9,042,626.24	53,164,637.76	487.9%
9) Other Outgo	9000-9999	Except 7600-7699	6,853,669.48	8,386,200.00	22.4%
10) TOTAL, EXPENDITURES			15,896,295.72	61,550,837.76	287.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(14,701,351.17)	(60,619,344.96)	312.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,719,455.98	0.00	-100.0%
b) Transfers Out		7600-7629	336.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	55,185,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			58,904,119.98	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>			44,202,768.81	(60,619,344.96)	-237.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,063,159.66	79,265,928.47	126.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,063,159.66	79,265,928.47	126.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,063,159.66	79,265,928.47	126.1%
2) Ending Balance, June 30 (E + F1e)			79,265,928.47	18,646,583.51	-76.5%
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	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	79,265,928.47	18,646,583.51	-76.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<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	1,474,298.75	2,986,804.66	102.6%
5) TOTAL, REVENUES			1,474,298.75	2,986,804.66	102.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,067.14	0.00	-100.0%
3) Employee Benefits		3000-3999	2,831.32	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	287.80	51,000.86	17620.9%
6) Capital Outlay		6000-6999	284,623.23	10,877,737.09	3721.8%
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			293,809.49	10,928,737.95	3619.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,180,489.26	(7,941,933.29)	-772.8%
<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	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>			1,180,489.26	(7,941,933.29)	-772.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,879,618.17	8,060,107.43	17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,879,618.17	8,060,107.43	17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,879,618.17	8,060,107.43	17.2%
2) Ending Balance, June 30 (E + F1e)			8,060,107.43	118,174.14	-98.5%
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	8,060,107.43	118,174.14	-98.5%
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	7,879,238.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	54,348.00		
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	138,410.11		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,071,996.47		
<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	7,624.62		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,264.42		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			11,889.04		
<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)			8,060,107.43		

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	82,624.74	486,804.66	489.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	54,348.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,334,244.01	2,500,000.00	87.4%
Other Local Revenue					
All Other Local Revenue		8699	3,082.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,474,298.75	2,986,804.66	102.6%
TOTAL, REVENUES			1,474,298.75	2,986,804.66	102.6%

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	4,704.91	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	1,362.23	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,067.14	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,255.90	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	427.40	0.00	-100.0%
Health and Welfare Benefits		3401-3402	906.21	0.00	-100.0%
Unemployment Insurance		3501-3502	2.73	0.00	-100.0%
Workers' Compensation		3601-3602	125.34	0.00	-100.0%
OPEB, Allocated		3701-3702	52.62	0.00	-100.0%
OPEB, Active Employees		3751-3752	61.12	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,831.32	0.00	-100.0%
<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	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	20,000.00	New
Professional/Consulting Services and Operating Expenditures		5800	287.80	31,000.86	10671.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			287.80	51,000.86	17620.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	3,600.00	30,000.00	733.3%
Land Improvements		6170	0.00	231,063.00	New
Buildings and Improvements of Buildings		6200	281,023.23	10,616,674.09	3677.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			284,623.23	10,877,737.09	3721.8%
<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			293,809.49	10,928,737.95	3619.7%

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	1,474,298.75	2,986,804.66	102.6%
5) TOTAL, REVENUES			1,474,298.75	2,986,804.66	102.6%
<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		293,809.49	10,928,737.95	3619.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			293,809.49	10,928,737.95	3619.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,180,489.26	(7,941,933.29)	-772.8%
<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	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>			1,180,489.26	(7,941,933.29)	-772.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,879,618.17	8,060,107.43	17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,879,618.17	8,060,107.43	17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,879,618.17	8,060,107.43	17.2%
2) Ending Balance, June 30 (E + F1e)			8,060,107.43	118,174.14	-98.5%
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	8,060,107.43	118,174.14	-98.5%
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%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
9010	Other Restricted Local	8,060,107.43	118,174.14
Total, Restricted Balance		8,060,107.43	118,174.14

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	4,906,277.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	575,712.92	315,750.95	-45.2%
5) TOTAL, REVENUES			5,481,989.92	315,750.95	-94.2%
<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	11,250.00	29,106,357.68	258623.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,250.00	29,106,357.68	258623.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,470,739.92	(28,790,606.73)	-626.3%
<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	4,736,695.50	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,736,695.50)	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>			734,044.42	(28,790,606.73)	-4022.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,801,300.99	30,535,345.41	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,801,300.99	30,535,345.41	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,801,300.99	30,535,345.41	2.5%
2) Ending Balance, June 30 (E + F1e)			30,535,345.41	1,744,738.68	-94.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	30,535,345.41	1,744,738.68	-94.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	30,255,168.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	208,688.00		
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	71,489.27		
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			30,535,345.41		
<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)			30,535,345.41		

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>					
School Facilities Apportionments		8545	4,906,277.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,906,277.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	367,024.92	315,750.95	-14.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	208,688.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			575,712.92	315,750.95	-45.2%
TOTAL, REVENUES			5,481,989.92	315,750.95	-94.2%

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	11,250.00	29,106,357.68	258623.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			11,250.00	29,106,357.68	258623.2%
<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			11,250.00	29,106,357.68	258623.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<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	4,736,695.50	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,736,695.50	0.00	-100.0%

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%
(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)			(4,736,695.50)	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	4,906,277.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	575,712.92	315,750.95	-45.2%
5) TOTAL, REVENUES			5,481,989.92	315,750.95	-94.2%
<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		11,250.00	29,106,357.68	258623.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,250.00	29,106,357.68	258623.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			5,470,739.92	(28,790,606.73)	-626.3%
<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	4,736,695.50	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,736,695.50)	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>			734,044.42	(28,790,606.73)	-4022.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,801,300.99	30,535,345.41	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,801,300.99	30,535,345.41	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,801,300.99	30,535,345.41	2.5%
2) Ending Balance, June 30 (E + F1e)			30,535,345.41	1,744,738.68	-94.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	30,535,345.41	1,744,738.68	-94.3%
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
7710	State School Facilities Projects	30,535,345.41	1,744,738.68
Total, Restricted Balance		30,535,345.41	1,744,738.68

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	155,703.34	85,502.33	-45.1%
5) TOTAL, REVENUES			155,703.34	85,502.33	-45.1%
<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	592,870.37	264,013.00	-55.5%
6) Capital Outlay		6000-6999	1,056,056.54	5,897,378.50	458.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,648,926.91	6,161,391.50	273.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,493,223.57)	(6,075,889.17)	306.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,017,575.52	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,017,575.52	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>			(475,648.05)	(6,075,889.17)	1177.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,115,797.56	6,640,149.51	-6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,115,797.56	6,640,149.51	-6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,115,797.56	6,640,149.51	-6.7%
2) Ending Balance, June 30 (E + F1e)			6,640,149.51	564,260.34	-91.5%
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	6,640,149.51	564,260.34	-91.5%
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	7,059,391.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	48,693.00		
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	15,799.26		
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			7,123,884.00		
<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	474,356.60		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	9,377.89		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			483,734.49		
<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)			6,640,149.51		

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	0.00	0.00	0.0%
Interest		8660	83,840.34	85,502.33	2.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	48,693.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	23,170.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			155,703.34	85,502.33	-45.1%
TOTAL, REVENUES			155,703.34	85,502.33	-45.1%

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	30,170.89	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	562,699.48	264,013.00	-53.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			592,870.37	264,013.00	-55.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	38,785.91	89,001.00	129.5%
Land Improvements		6170	26,855.64	120,000.00	346.8%
Buildings and Improvements of Buildings		6200	964,080.37	5,688,377.50	490.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	26,334.62	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,056,056.54	5,897,378.50	458.4%
<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			1,648,926.91	6,161,391.50	273.7%

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	1,017,575.52	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,017,575.52	0.00	-100.0%
<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%

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)			1,017,575.52	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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	155,703.34	85,502.33	-45.1%
5) TOTAL, REVENUES			155,703.34	85,502.33	-45.1%
<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		1,648,926.91	6,161,391.50	273.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,648,926.91	6,161,391.50	273.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,493,223.57)	(6,075,889.17)	306.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,017,575.52	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,017,575.52	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>			(475,648.05)	(6,075,889.17)	1177.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,115,797.56	6,640,149.51	-6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,115,797.56	6,640,149.51	-6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,115,797.56	6,640,149.51	-6.7%
2) Ending Balance, June 30 (E + F1e)			6,640,149.51	564,260.34	-91.5%
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	6,640,149.51	564,260.34	-91.5%
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%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
9010	Other Restricted Local	6,640,149.51	564,260.34
Total, Restricted Balance		6,640,149.51	564,260.34

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	3,663.13	6,231.58	70.1%
5) TOTAL, REVENUES			3,663.13	6,231.58	70.1%
<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	54,097.02	256,334.00	373.8%
6) Capital Outlay		6000-6999	9,542,267.68	71,959,758.81	654.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,596,364.70	72,216,092.81	652.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,592,701.57)	(72,209,861.23)	652.8%
<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	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>			(9,592,701.57)	(72,209,861.23)	652.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	73,423,311.75	63,830,610.18	-13.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,423,311.75	63,830,610.18	-13.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,423,311.75	63,830,610.18	-13.1%
2) Ending Balance, June 30 (E + F1e)			63,830,610.18	(8,379,251.05)	-113.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	63,830,610.18	0.00	-100.0%
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	(8,379,251.05)	New

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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	63,830,610.18		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			63,830,610.18		
<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)			63,830,610.18		

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 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	3,663.13	6,231.58	70.1%
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			3,663.13	6,231.58	70.1%
TOTAL, REVENUES			3,663.13	6,231.58	70.1%

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	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	170,134.00	New

			2020-21	2021-22	Percent
			Unaudited Actuals	Budget	Difference
Description	Resource Codes	Object Codes			
Professional/Consulting Services and Operating Expenditures		5800	54,097.02	86,200.00	59.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			54,097.02	256,334.00	373.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	28,790.49	3,600.00	-87.5%
Land Improvements		6170	10,321.10	437,217.00	4136.1%
Buildings and Improvements of Buildings		6200	9,503,156.09	70,904,459.81	646.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	614,482.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,542,267.68	71,959,758.81	654.1%
<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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,596,364.70	72,216,092.81	652.5%

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%
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	3,663.13	6,231.58	70.1%
5) TOTAL, REVENUES			3,663.13	6,231.58	70.1%
<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		9,596,364.70	72,216,092.81	652.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,596,364.70	72,216,092.81	652.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(9,592,701.57)	(72,209,861.23)	652.8%
<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	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>			(9,592,701.57)	(72,209,861.23)	652.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	73,423,311.75	63,830,610.18	-13.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,423,311.75	63,830,610.18	-13.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,423,311.75	63,830,610.18	-13.1%
2) Ending Balance, June 30 (E + F1e)			63,830,610.18	(8,379,251.05)	-113.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	63,830,610.18	0.00	-100.0%
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	(8,379,251.05)	New

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
9010	Other Restricted Local	63,830,610.18	0.00
Total, Restricted Balance		63,830,610.18	0.00

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	157,006.99	115,358.00	-26.5%
4) Other Local Revenue		8600-8799	21,923,029.07	12,438,583.19	-43.3%
5) TOTAL, REVENUES			22,080,036.06	12,553,941.19	-43.1%
<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	19,279,195.41	15,327,491.08	-20.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,279,195.41	15,327,491.08	-20.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,800,840.65	(2,773,549.89)	-199.0%
<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	1,658,915.52	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,658,915.52	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>			4,459,756.17	(2,773,549.89)	-162.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,048,626.36	26,480,136.84	20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,048,626.36	26,480,136.84	20.1%
d) Other Restatements		9795	(28,245.69)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,020,380.67	26,480,136.84	20.3%
2) Ending Balance, June 30 (E + F1e)			26,480,136.84	23,706,586.95	-10.5%
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	26,480,136.84	23,706,586.95	-10.5%
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	26,298,738.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	181,398.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			26,480,136.84		
<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)			26,480,136.84		

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	157,006.99	115,358.00	-26.5%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			157,006.99	115,358.00	-26.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	19,508,257.43	8,565,685.59	-56.1%
Unsecured Roll		8612	1,013,005.26	934,294.12	-7.8%
Prior Years' Taxes		8613	125,895.11	4,900.00	-96.1%
Supplemental Taxes		8614	641,596.55	281,703.48	-56.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	224,030.69	152,000.00	-32.2%
Interest		8660	228,846.03	2,500,000.00	992.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	181,398.00	0.00	-100.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,923,029.07	12,438,583.19	-43.3%
TOTAL, REVENUES			22,080,036.06	12,553,941.19	-43.1%

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	10,984,044.90	6,538,624.20	-40.5%
Bond Interest and Other Service Charges		7434	8,295,150.51	8,788,866.88	6.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			19,279,195.41	15,327,491.08	-20.5%
TOTAL, EXPENDITURES			19,279,195.41	15,327,491.08	-20.5%

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: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<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	1,658,915.52	0.00	-100.0%
(c) TOTAL, SOURCES			1,658,915.52	0.00	-100.0%
<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)			1,658,915.52	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	157,006.99	115,358.00	-26.5%
4) Other Local Revenue		8600-8799	21,923,029.07	12,438,583.19	-43.3%
5) TOTAL, REVENUES			22,080,036.06	12,553,941.19	-43.1%
<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	19,279,195.41	15,327,491.08	-20.5%
10) TOTAL, EXPENDITURES			19,279,195.41	15,327,491.08	-20.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,800,840.65	(2,773,549.89)	-199.0%
<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	1,658,915.52	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,658,915.52	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>			4,459,756.17	(2,773,549.89)	-162.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,048,626.36	26,480,136.84	20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,048,626.36	26,480,136.84	20.1%
d) Other Restatements		9795	(28,245.69)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,020,380.67	26,480,136.84	20.3%
2) Ending Balance, June 30 (E + F1e)			26,480,136.84	23,706,586.95	-10.5%
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	26,480,136.84	23,706,586.95	-10.5%
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%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
9010	Other Restricted Local	26,480,136.84	23,706,586.95
Total, Restricted Balance		26,480,136.84	23,706,586.95

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	21,343,222.34	25,394,909.00	19.0%
3) Other State Revenue		8300-8599	1,067,013.66	1,441,305.00	35.1%
4) Other Local Revenue		8600-8799	141,084.42	710,666.00	403.7%
5) TOTAL, REVENUES			22,551,320.42	27,546,880.00	22.2%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,059,892.35	12,371,698.00	36.6%
3) Employee Benefits		3000-3999	4,795,673.04	6,644,320.00	38.5%
4) Books and Supplies		4000-4999	11,417,501.43	6,428,101.80	-43.7%
5) Services and Other Operating Expenses		5000-5999	773,507.65	191,466.20	-75.2%
6) Depreciation and Amortization		6000-6999	827,977.31	750,000.00	-9.4%
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	957,115.87	1,161,294.00	21.3%
9) TOTAL, EXPENSES			27,831,667.65	27,546,880.00	-1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,280,347.23)	0.00	-100.0%
<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 NET POSITION (C + D4)</b>			(5,280,347.23)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,675,546.33	(1,604,800.90)	-143.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,675,546.33	(1,604,800.90)	-143.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,675,546.33	(1,604,800.90)	-143.7%
2) Ending Net Position, June 30 (E + F1e)			(1,604,800.90)	(1,604,800.90)	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,369,139.86	2,369,139.86	0.0%
b) Restricted Net Position		9797	12,713,505.22	12,713,505.22	0.0%
c) Unrestricted Net Position		9790	(16,687,445.98)	(16,687,445.98)	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	9,426,253.78		
c) in Revolving Cash Account		9130	9,510.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,977,830.88		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	21,210.13		
6) Stores		9320	1,979,613.50		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	8,841,937.17		
c) Accumulated Depreciation - Land Improvements		9425	(7,684,085.87)		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	9,072,238.05		
g) Accumulated Depreciation - Equipment		9445	(7,860,949.49)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			17,783,558.15		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	3,277,070.00		
2) TOTAL, DEFERRED OUTFLOWS			3,277,070.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,057,376.05		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,603,157.32		
4) Current Loans		9640			
5) Unearned Revenue		9650	27,371.68		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	17,391,554.00		
b) Total/Net OPEB Liability		9664	2,388,655.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			22,468,114.05		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	197,315.00		
2) TOTAL, DEFERRED INFLOWS			197,315.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			(1,604,800.90)		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	20,121,831.73	23,091,361.00	14.8%
Donated Food Commodities		8221	1,221,390.61	2,303,548.00	88.6%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			21,343,222.34	25,394,909.00	19.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	1,067,013.66	1,441,305.00	35.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,067,013.66	1,441,305.00	35.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,065.98	707,065.00	66230.0%
Interest		8660	3,347.56	3,000.00	-10.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	136,670.88	601.00	-99.6%
TOTAL, OTHER LOCAL REVENUE			141,084.42	710,666.00	403.7%
TOTAL, REVENUES			22,551,320.42	27,546,880.00	22.2%

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	6,101,188.66	9,161,104.00	50.2%
Classified Supervisors' and Administrators' Salaries		2300	2,014,545.63	2,156,687.00	7.1%
Clerical, Technical and Office Salaries		2400	944,158.06	991,507.00	5.0%
Other Classified Salaries		2900	0.00	62,400.00	New
TOTAL, CLASSIFIED SALARIES			9,059,892.35	12,371,698.00	36.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,124,301.43	2,558,472.00	20.4%
OASDI/Medicare/Alternative		3301-3302	617,745.19	865,110.00	40.0%
Health and Welfare Benefits		3401-3402	1,896,908.98	2,737,382.00	44.3%
Unemployment Insurance		3501-3502	4,387.93	5,594.00	27.5%
Workers' Compensation		3601-3602	185,704.01	222,034.00	19.6%
OPEB, Allocated		3701-3702	89,577.33	116,143.00	29.7%
OPEB, Active Employees		3751-3752	(122,951.83)	139,585.00	-213.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,795,673.04	6,644,320.00	38.5%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	1,146.22	258.00	-77.5%
Materials and Supplies		4300	113,225.07	163,643.00	44.5%
Noncapitalized Equipment		4400	69,566.38	107,043.00	53.9%
Food		4700	11,233,563.76	6,157,157.80	-45.2%
TOTAL, BOOKS AND SUPPLIES			11,417,501.43	6,428,101.80	-43.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,043.78	4,342.00	316.0%
Dues and Memberships		5300	7,431.82	11,001.00	48.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	361,577.16	426,497.00	18.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	159,593.24	74,754.00	-53.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,275.16	(522,627.80)	-4357.6%
Professional/Consulting Services and Operating Expenditures		5800	164,685.32	132,515.00	-19.5%
Communications		5900	66,901.17	64,985.00	-2.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			773,507.65	191,466.20	-75.2%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	827,977.31	750,000.00	-9.4%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			827,977.31	750,000.00	-9.4%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	957,115.87	1,161,294.00	21.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			957,115.87	1,161,294.00	21.3%
TOTAL, EXPENSES			27,831,667.65	27,546,880.00	-1.0%

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		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<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%
(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 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	21,343,222.34	25,394,909.00	19.0%
3) Other State Revenue		8300-8599	1,067,013.66	1,441,305.00	35.1%
4) Other Local Revenue		8600-8799	141,084.42	710,666.00	403.7%
5) TOTAL, REVENUES			22,551,320.42	27,546,880.00	22.2%
<b>B. EXPENSES (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		26,106,191.71	25,750,369.00	-1.4%
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		322,825.01	151,965.00	-52.9%
7) General Administration	7000-7999		957,115.87	1,161,294.00	21.3%
8) Plant Services	8000-8999		445,535.06	483,252.00	8.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			27,831,667.65	27,546,880.00	-1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(5,280,347.23)	0.00	-100.0%
<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 NET POSITION (C + D4)</b>			(5,280,347.23)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,675,546.33	(1,604,800.90)	-143.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,675,546.33	(1,604,800.90)	-143.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,675,546.33	(1,604,800.90)	-143.7%
2) Ending Net Position, June 30 (E + F1e)			(1,604,800.90)	(1,604,800.90)	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,369,139.86	2,369,139.86	0.0%
b) Restricted Net Position		9797	12,713,505.22	12,713,505.22	0.0%
c) Unrestricted Net Position		9790	(16,687,445.98)	(16,687,445.98)	0.0%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	12,710,434.76	12,710,434.76
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reiml	1,159.09	1,159.09
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cer	1,911.37	1,911.37
Total, Restricted Net Position		12,713,505.22	12,713,505.22

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	19,131,916.49	19,614,831.54	2.5%
5) TOTAL, REVENUES			19,131,916.49	19,614,831.54	2.5%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	550,419.36	530,163.73	-3.7%
3) Employee Benefits		3000-3999	278,615.21	299,762.60	7.6%
4) Books and Supplies		4000-4999	10,185.98	23,030.14	126.1%
5) Services and Other Operating Expenses		5000-5999	12,170,659.69	20,261,875.07	66.5%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			13,009,880.24	21,114,831.54	62.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,122,036.25	(1,500,000.00)	-124.5%
<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 NET POSITION (C + D4)</b>			6,122,036.25	(1,500,000.00)	-124.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	54,064,250.52	59,282,268.77	9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,064,250.52	59,282,268.77	9.7%
d) Other Restatements		9795	(904,018.00)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			53,160,232.52	59,282,268.77	11.5%
2) Ending Net Position, June 30 (E + F1e)			59,282,268.77	57,782,268.77	-2.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	59,282,268.77	57,782,268.77	-2.5%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	85,250,912.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	588,026.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	500,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	214,981.69		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,537,931.22		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			88,091,851.57		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	28,804,007.99		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,574.81		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			28,809,582.80		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			59,282,268.77		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	870,755.04	707,870.93	-18.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	588,026.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	17,672,245.56	18,906,960.61	7.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	889.89	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,131,916.49	19,614,831.54	2.5%
TOTAL, REVENUES			19,131,916.49	19,614,831.54	2.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	176,584.35	150,553.00	-14.7%
Clerical, Technical and Office Salaries		2400	373,835.01	379,610.73	1.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			550,419.36	530,163.73	-3.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	109,409.83	121,937.66	11.5%
OASDI/Medicare/Alternative		3301-3302	41,446.34	40,565.35	-2.1%
Health and Welfare Benefits		3401-3402	103,714.63	108,601.92	4.7%
Unemployment Insurance		3501-3502	274.25	6,527.66	2280.2%
Workers' Compensation		3601-3602	11,350.02	10,189.51	-10.2%
OPEB, Allocated		3701-3702	5,744.39	5,534.91	-3.6%
OPEB, Active Employees		3751-3752	6,675.75	6,405.59	-4.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			278,615.21	299,762.60	7.6%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	2,230.51	2,000.00	-10.3%
Materials and Supplies		4300	7,955.47	12,434.65	56.3%
Noncapitalized Equipment		4400	0.00	8,595.49	New
TOTAL, BOOKS AND SUPPLIES			10,185.98	23,030.14	126.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,060.06	4,740.00	130.1%
Dues and Memberships		5300	0.00	500.00	New
Insurance		5400-5450	5,087,212.01	2,343,497.16	-53.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	(120.79)	2,400.00	-2086.9%
Transfers of Direct Costs - Interfund		5750	362.73	4,591.91	1165.9%
Professional/Consulting Services and Operating Expenditures		5800	7,081,145.68	17,905,120.65	152.9%
Communications		5900	0.00	1,025.35	New
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			12,170,659.69	20,261,875.07	66.5%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			13,009,880.24	21,114,831.54	62.3%

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>					
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 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	19,131,916.49	19,614,831.54	2.5%
5) TOTAL, REVENUES			19,131,916.49	19,614,831.54	2.5%
<b>B. EXPENSES (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		13,009,880.24	21,114,831.54	62.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			13,009,880.24	21,114,831.54	62.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			6,122,036.25	(1,500,000.00)	-124.5%
<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 NET POSITION (C + D4)</b>			6,122,036.25	(1,500,000.00)	-124.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	54,064,250.52	59,282,268.77	9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,064,250.52	59,282,268.77	9.7%
d) Other Restatements		9795	(904,018.00)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			53,160,232.52	59,282,268.77	11.5%
2) Ending Net Position, June 30 (E + F1e)			59,282,268.77	57,782,268.77	-2.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	59,282,268.77	57,782,268.77	-2.5%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
9010	Other Restricted Local	59,282,268.77	57,782,268.77
Total, Restricted Net Position		59,282,268.77	57,782,268.77

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	7,536.96	5,000.00	-33.7%
5) TOTAL, REVENUES			7,536.96	5,000.00	-33.7%
<b>B. EXPENSES</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 Expenses		5000-5999	5,000.00	10,000.00	100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,000.00	10,000.00	100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,536.96	(5,000.00)	-297.1%
<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 NET POSITION (C + D4)</b>			2,536.96	(5,000.00)	-297.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	408,624.46	411,161.42	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			408,624.46	411,161.42	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			408,624.46	411,161.42	0.6%
2) Ending Net Position, June 30 (E + F1e)			411,161.42	406,161.42	-1.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	411,161.42	406,161.42	-1.2%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	407,429.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,810.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	921.88		
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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			411,161.42		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<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) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			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. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			411,161.42		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,726.96	5,000.00	5.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,810.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,536.96	5,000.00	-33.7%
TOTAL, REVENUES			7,536.96	5,000.00	-33.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<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%
Food		4700	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 EXPENSES</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	5,000.00	10,000.00	100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,000.00	10,000.00	100.0%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			5,000.00	10,000.00	100.0%

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>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	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 (a + c - d + e)</b>			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	7,536.96	5,000.00	-33.7%
5) TOTAL, REVENUES			7,536.96	5,000.00	-33.7%
<b>B. EXPENSES (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		5,000.00	10,000.00	100.0%
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, EXPENSES			5,000.00	10,000.00	100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,536.96	(5,000.00)	-297.1%
<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 NET POSITION (C + D4)</b>			2,536.96	(5,000.00)	-297.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	408,624.46	411,161.42	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			408,624.46	411,161.42	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			408,624.46	411,161.42	0.6%
2) Ending Net Position, June 30 (E + F1e)			411,161.42	406,161.42	-1.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	411,161.42	406,161.42	-1.2%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
9010	Other Restricted Local	411,161.42	406,161.42
Total, Restricted Net Position		411,161.42	406,161.42

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)	45,871.30	43,882.45	45,871.01	44,866.48	44,687.01	45,655.02
<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>	45,871.30	43,882.45	45,871.01	44,866.48	44,687.01	45,655.02
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	3.92	3.69	3.92	8.15	8.15	8.15
b. Special Education-Special Day Class	2.06	2.06	2.06			
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.09	0.09	0.09			
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	2.08	2.06	2.08			
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>	8.15	7.90	8.15	8.15	8.15	8.15
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	45,879.45	43,890.35	45,879.16	44,874.63	44,695.16	45,663.17
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. 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 B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School 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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School 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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	32,151,832.81		32,151,832.81			32,151,832.81
Work in Progress	21,386,093.00	(2,954,327.00)	18,431,766.00			18,431,766.00
Total capital assets not being depreciated	53,537,925.81	(2,954,327.00)	50,583,598.81	0.00	0.00	50,583,598.81
Capital assets being depreciated:						
Land Improvements	60,110,336.00	25,841,519.00	85,951,855.00			85,951,855.00
Buildings	1,126,338,568.00	14,103.00	1,126,352,671.00			1,126,352,671.00
Equipment	36,107,484.00	3,145,479.00	39,252,963.00			39,252,963.00
Total capital assets being depreciated	1,222,556,388.00	29,001,101.00	1,251,557,489.00	0.00	0.00	1,251,557,489.00
Accumulated Depreciation for:						
Land Improvements	(40,225,372.00)	(1,895,228.00)	(42,120,600.00)			(42,120,600.00)
Buildings	(246,162,591.00)	(28,266,969.00)	(274,429,560.00)			(274,429,560.00)
Equipment	(21,549,459.00)	(2,678,689.00)	(24,228,148.00)			(24,228,148.00)
Total accumulated depreciation	(307,937,422.00)	(32,840,886.00)	(340,778,308.00)	0.00	0.00	(340,778,308.00)
Total capital assets being depreciated, net	914,618,966.00	(3,839,785.00)	910,779,181.00	0.00	0.00	910,779,181.00
Governmental activity capital assets, net	968,156,891.81	(6,794,112.00)	961,362,779.81	0.00	0.00	961,362,779.81
<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	8,841,937.17		8,841,937.17			8,841,937.17
Equipment	8,969,298.83		8,969,298.83	332,954.46	230,015.24	9,072,238.05
Total capital assets being depreciated	17,811,236.00	0.00	17,811,236.00	332,954.46	230,015.24	17,914,175.22
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(7,242,683.97)	(0.50)	(7,242,684.47)	993.48	442,394.88	(7,684,085.87)
Equipment	(7,704,388.82)	0.00	(7,704,388.82)	211,894.64	368,455.31	(7,860,949.49)
Total accumulated depreciation	(14,947,072.79)	(0.50)	(14,947,073.29)	212,888.12	810,850.19	(15,545,035.36)
Total capital assets being depreciated, net	2,864,163.21	(0.50)	2,864,162.71	545,842.58	1,040,865.43	2,369,139.86
Business-type activity capital assets, net	2,864,163.21	(0.50)	2,864,162.71	545,842.58	1,040,865.43	2,369,139.86

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)	58.12%
	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.	\$0.00
	Adjusted Appropriations Limit	\$335,485,764.60
	Appropriations Subject to Limit	\$335,485,764.60
	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.	4.09%

1/15/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: \_\_\_\_\_

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:

Thomas Cassida  
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Title  
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For School District:

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Associate Superintendent  
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E-mail Address

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

FEDERAL PROGRAM NAME	ESEA Title I	ESSA	CARES ACT- Elementary & Secondary	ESSER II	GEER	Learning Loss Mitigation-CVR	Special Ed IDEA
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3182	3210	3212	3215	3220	3310
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8181
LOCAL DESCRIPTION (if any)	Varies	Varies	503	700-527	700-525	526 & TSC	878-801
<b>AWARD</b>							
1. Prior Year Carryover	5,980,899.85	1,977,374.49	0.00		0.00	(733,128.05)	
2. a. Current Year Award	32,356,836.00	1,597,923.00	25,834,334.00	102,394,743.00	2,933,491.00	54,290,537.00	10,277,236.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	32,356,836.00	1,597,923.00	25,834,334.00	102,394,743.00	2,933,491.00	54,290,537.00	10,277,236.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	38,337,735.85	3,575,297.49	25,834,334.00	102,394,743.00	2,933,491.00	53,557,408.95	10,277,236.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year		171,873.49				(733,128.05)	0.00
6. Cash Received in Current Year	27,973,909.85	624,485.00	24,427,473.00	10,239,475.00	2,823,236.00	54,290,537.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	27,973,909.85	796,358.49	24,427,473.00	10,239,475.00	2,823,236.00	53,557,408.95	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	30,460,715.71	1,778,450.07	22,382,948.21	2,796,379.48	1,259,582.86	53,557,408.95	10,277,236.00
10. Non Donor-Authorized Expenditures							2,481,868.72
11. Total Expenditures (lines 9 & 10)	30,460,715.71	1,778,450.07	22,382,948.21	2,796,379.48	1,259,582.86	53,557,408.95	12,759,104.72
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(2,486,805.86)	(982,091.58)	2,044,524.79	7,443,095.52	1,563,653.14	0.00	(10,277,236.00)
a. Unearned Revenue			2,044,524.79	7,443,095.52	1,563,653.14	0.00	
b. Accounts Payable							
c. Accounts Receivable	2,486,805.86	982,091.58					10,277,236.00
14. Unused Grant Award Calculation (line 4 minus line 9)	7,877,020.14	1,796,847.42	3,451,385.79	99,598,363.52	1,673,908.14	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	7,685,691.34	264,301.42	3,451,385.79	99,598,363.52	1,673,908.14	0.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	30,460,715.71	1,778,450.07	22,382,948.21	2,796,379.48	1,259,582.86	53,557,408.95	10,277,236.00

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

FEDERAL PROGRAM NAME	Preschool Expansion	Mental Health Services	Preschool Staff Development	Early Intervention	Alternate Dispute Resolution	TPP: Dept Rehab	SCTE for the 21st Century Act
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3315	3327	3345	3385	3395	3410	3550
REVENUE OBJECT	8182	8182	8182	8182	8182	8290	8290
LOCAL DESCRIPTION (if any)	878-592	878-508	878-594	878-588	878-532	896-568	748-512
<b>AWARD</b>							
1. Prior Year Carryover		0.00				0.00	0.00
2. a. Current Year Award	170,772.00	570,278.00	1,000.00	59,697.00	94,287.00	585,368.64	634,936.00
b. Transferability (ESSA)					0.00	(15,371.14)	0.00
c. Other Adjustments					0.00		0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	170,772.00	570,278.00	1,000.00	59,697.00	94,287.00	569,997.50	634,936.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	170,772.00	570,278.00	1,000.00	59,697.00	94,287.00	569,997.50	634,936.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year		0.00					
6. Cash Received in Current Year	(169,647.00)	(567,083.00)	0.00	(19,355.00)	(1,291.68)	569,997.50	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	(169,647.00)	(567,083.00)	0.00	(19,355.00)	(1,291.68)	569,997.50	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	170,772.00	570,278.00	1,000.00	59,697.00		357,931.24	634,936.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	170,772.00	570,278.00	1,000.00	59,697.00	0.00	357,931.24	634,936.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(340,419.00)	(1,137,361.00)	(1,000.00)	(79,052.00)	(1,291.68)	212,066.26	(634,936.00)
a. Unearned Revenue						212,066.26	
b. Accounts Payable							
c. Accounts Receivable	340,419.00	1,137,361.00	1,000.00	79,052.00	1,291.68		634,936.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	94,287.00	212,066.26	0.00
15. If Carryover is allowed, enter line 14 amount here				0.00	94,287.00	212,066.26	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	170,772.00	570,278.00	1,000.00	59,697.00	0.00	357,931.24	634,936.00

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 II Human Resources	21st ASSETS	Title IV Student Support	Title III Immigrant Education Program	Title III LEP Student Program	Indian Education	We Can Work
FEDERAL CATALOG NUMBER							
RESOURCE CODE	4035	4124	4127	4201	4203	4510	5815
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	536-537/541-542	566-567	550	778-543	778-544	879-505	896-569
<b>AWARD</b>							
1. Prior Year Carryover	1,399,121.99	515,837.63	1,594,128.44	0.00	232,966.61	16,785.13	
2. a. Current Year Award	2,867,484.00	2,221,900.00	2,385,118.00	76,556.00	1,261,476.00	73,520.00	64,665.00
b. Transferability (ESSA)	0.00		0.00				
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,867,484.00	2,221,900.00	2,385,118.00	76,556.00	1,261,476.00	73,520.00	64,665.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	4,266,605.99	2,737,737.63	3,979,246.44	76,556.00	1,494,442.61	90,305.13	64,665.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year		296,147.63		0.00	168,174.61		
6. Cash Received in Current Year	2,174,931.99	1,629,865.00	2,213,416.44	18,061.00	702,973.00	2,340.40	536.50
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,174,931.99	1,926,012.63	2,213,416.44	18,061.00	871,147.61	2,340.40	536.50
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	3,062,363.27	2,036,897.67	2,041,848.33	63,760.48	1,013,916.91	76,850.50	21,419.87
10. Non Donor-Authorized Expenditures						8,894.19	
11. Total Expenditures (lines 9 & 10)	3,062,363.27	2,036,897.67	2,041,848.33	63,760.48	1,013,916.91	85,744.69	21,419.87
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(887,431.28)	(110,885.04)	171,568.11	(45,699.48)	(142,769.30)	(74,510.10)	(20,883.37)
a. Unearned Revenue			171,568.11				
b. Accounts Payable							
c. Accounts Receivable	887,431.28	110,885.04		45,699.48	142,769.30	74,510.10	20,883.37
14. Unused Grant Award Calculation (line 4 minus line 9)	1,204,242.72	700,839.96	1,937,398.11	12,795.52	480,525.70	13,454.63	43,245.13
15. If Carryover is allowed, enter line 14 amount here	1,204,242.72	700,839.96	1,937,398.11	12,795.52	480,525.70	4,560.44	43,245.13
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,062,363.27	2,036,897.67	2,041,848.33	63,760.48	1,013,916.91	76,850.50	21,419.87

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

FEDERAL PROGRAM NAME	FARM TO SCHOOL	Body Worn Camera	Stop School Violence	CARES ACT- Enrollment Allocation	CARE ACT- Infrastructure	TOTAL
FEDERAL CATALOG NUMBER						
RESOURCE CODE	5822	5823	5824	5998	5999	
REVENUE OBJECT	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)	502-513	872-545	546	700-510	700-509	
<b>AWARD</b>						
1. Prior Year Carryover	0.00	0.00				10,983,986.09
2. a. Current Year Award	99,865.00	87,350.00	370,684.00	1,196,526.00	2,841,713.00	245,348,295.64
b. Transferability (ESSA)				0.00	0.00	(15,371.14)
c. Other Adjustments				0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	99,865.00	87,350.00	370,684.00	1,196,526.00	2,841,713.00	245,332,924.50
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2d, & 3)	99,865.00	87,350.00	370,684.00	1,196,526.00	2,841,713.00	256,316,910.59
<b>REVENUES</b>						
5. Unearned Revenue Deferred from Prior Year						(96,932.32)
6. Cash Received in Current Year	0.00	0.00	0.00	1,196,526.00	2,841,713.00	130,972,100.00
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	1,196,526.00	2,841,713.00	130,875,167.68
<b>EXPENDITURES</b>						
9. Donor-Authorized Expenditures	70,634.50			1,196,526.00	2,841,713.00	136,733,266.05
10. Non Donor-Authorized Expenditures						2,490,762.91
11. Total Expenditures (lines 9 & 10)	70,634.50	0.00	0.00	1,196,526.00	2,841,713.00	139,224,028.96
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)	(70,634.50)	0.00	0.00	0.00	0.00	(5,858,098.37)
a. Unearned Revenue						11,434,907.82
b. Accounts Payable						0.00
c. Accounts Receivable	70,634.50					17,293,006.19
14. Unused Grant Award Calculation (line 4 minus line 9)	29,230.50	87,350.00	370,684.00	0.00	0.00	119,583,644.54
15. If Carryover is allowed, enter line 14 amount here	29,230.50	87,350.00	370,684.00			117,850,875.55
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	70,634.50	0.00	0.00	1,196,526.00	2,841,713.00	136,733,266.05

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

STATE PROGRAM NAME	ASES	After School Kids Code	CA Partnership Academies	Culinary Organic Recyclable	Culinary Organic Recyclable	CTEIG	Infant Discretionary
RESOURCE CODE	6010	6011	6385	6386	6386	6387	6515
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	459	747-458	318-434	410-493	410-495	485	878-439
<b>AWARD</b>							
1. Prior Year Carryover	619,497.01	78,700.00	0.00	88,537.29	3,465.15	1,797,595.66	0.00
2. a. Current Year Award	10,130,778.60		25,000.00		144,750.00	1,942,173.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	10,130,778.60	0.00	25,000.00	0.00	144,750.00	1,942,173.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	10,750,275.61	78,700.00	25,000.00	88,537.29	148,215.15	3,739,768.66	0.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	58,700.00		90,000.00	0.00	470,622.92	
6. Cash Received in Current Year	9,737,197.75	10,000.00	22,500.00	60,000.00	103,066.90	2,943,418.44	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	9,737,197.75	68,700.00	22,500.00	150,000.00	103,066.90	3,414,041.36	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	9,647,434.43	0.00	0.00	88,537.29	72,668.39	575,033.21	
10. Non Donor-Authorized Expenditures							1,594.00
11. Total Expenditures (lines 9 & 10)	9,647,434.43	0.00	0.00	88,537.29	72,668.39	575,033.21	1,594.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	89,763.32	68,700.00	22,500.00	61,462.71	30,398.51	2,839,008.15	0.00
a. Unearned Revenue	89,763.32	68,700.00	22,500.00	61,462.71	30,398.51	2,839,008.15	
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	1,102,841.18	78,700.00	25,000.00	0.00	75,546.76	3,164,735.45	0.00
15. If Carryover is allowed, enter line 14 amount here	1,102,841.18	78,700.00	25,000.00	0.00	67,446.75	3,164,735.45	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	9,647,434.43	0.00	0.00	88,537.29	72,668.39	575,033.21	0.00

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STATE PROGRAM NAME	Workability 1	Cardinal Partnership Public Safety	Cardinal Partnership Academy	CA Partnership Educators for Tomorrow	In-Person Instruction	STRS on Behalf Pension Contribution	Early Literacy Support Block Grant
RESOURCE CODE	6520	7220	7220	7220	7422	7690	7810
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	896-437	406-479	406-480	410-481	700-200		774-463
<b>AWARD</b>							
1. Prior Year Carryover		24,766.89	32,685.16	20,221.90	0.00		0.00
2. a. Current Year Award	349,987.86	77,670.00	77,670.00	77,670.00	0.00	30,030,461.00	314,616.00
b. Other Adjustments	15,371.14						
c. Adj Curr Yr Award (sum lines 2a & 2b)	365,359.00	77,670.00	77,670.00	77,670.00	0.00	30,030,461.00	314,616.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	365,359.00	102,436.89	110,355.16	97,891.90	0.00	30,030,461.00	314,616.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	19,775.92	0.00	0.00	0.00		
6. Cash Received in Current Year	(81,968.86)	72,492.00	71,519.96	59,056.70	9,091,219.00	30,030,461.00	50,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	(81,968.86)	92,267.92	71,519.96	59,056.70	9,091,219.00	30,030,461.00	50,000.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	365,359.00	49,774.93	72,848.19	61,249.57	0.00	30,030,461.00	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	365,359.00	49,774.93	72,848.19	61,249.57	0.00	30,030,461.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(447,327.86)	42,492.99	(1,328.23)	(2,192.87)	9,091,219.00	0.00	50,000.00
a. Unearned Revenue		42,492.99			9,091,219.00		50,000.00
b. Accounts Payable							
c. Accounts Receivable	447,327.86		1,328.23	2,192.87			
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	52,661.96	37,506.97	36,642.33	0.00	0.00	314,616.00
15. If Carryover is allowed, enter line 14 amount here	0.00	52,661.96	37,506.97	36,642.33			314,616.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	365,359.00	49,774.93	72,848.19	61,249.57	0.00	30,030,461.00	0.00

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STATE PROGRAM NAME	<b>TOTAL</b>
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
<b>AWARD</b>	
1. Prior Year Carryover	2,665,469.06
2. a. Current Year Award	43,170,776.46
b. Other Adjustments	15,371.14
c. Adj Curr Yr Award (sum lines 2a & 2b)	43,186,147.60
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	45,851,616.66
<b>REVENUES</b>	
5. Unearned Revenue Deferred from Prior Year	639,098.84
6. Cash Received in Current Year	52,168,962.89
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	52,808,061.73
<b>EXPENDITURES</b>	
9. Donor-Authorized Expenditures	40,963,366.01
10. Non Donor-Authorized Expenditures	1,594.00
11. Total Expenditures (lines 9 & 10)	40,964,960.01
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)	11,844,695.72
a. Unearned Revenue	12,295,544.68
b. Accounts Payable	0.00
c. Accounts Receivable	450,848.96
14. Unused Grant Award Calculation (line 4 minus line 9)	4,888,250.65
15. If Carryover is allowed, enter line 14 amount here	4,880,150.64
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	40,963,366.01

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LOCAL PROGRAM NAME	CETF-CA Emerging	Packard Foundation	After School Donations	Edison International	Child Development	Richardson Donation	Kaiser Grant
RESOURCE CODE	9074	9053	9063	9040	9042	9048	9054
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	854-044	747-145	747-146	136-226	871-250	312-305	802-308
<b>AWARD</b>							
1. Prior Year Carryover	162,847.66	4,289.71	37,167.71	424.16	2,725.62	420.00	13,586.77
2. a. Current Year Award	75,000.00		1,100.00	0.00	0.00	2,500.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	75,000.00	0.00	1,100.00	0.00	0.00	2,500.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	237,847.66	4,289.71	38,267.71	424.16	2,725.62	2,920.00	13,586.77
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	162,847.66	4,289.71	6,676.86	424.16	2,725.62	420.00	13,586.77
6. Cash Received in Current Year	75,000.00		31,590.85			2,500.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	237,847.66	4,289.71	38,267.71	424.16	2,725.62	2,920.00	13,586.77
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	70,144.04	(8,586.30)	21,664.65	424.16		0.00	(59.40)
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	70,144.04	(8,586.30)	21,664.65	424.16	0.00	0.00	(59.40)
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	167,703.62	12,876.01	16,603.06	0.00	2,725.62	2,920.00	13,646.17
a. Unearned Revenue	167,703.62	12,876.01	16,603.06		2,725.62	2,920.00	13,646.17
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	167,703.62	12,876.01	16,603.06	0.00	2,725.62	2,920.00	13,646.17
15. If Carryover is allowed, enter line 14 amount here		12,876.01	16,603.06			2,920.00	13,646.17
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	70,144.04	(8,586.30)	21,664.65	424.16	0.00	0.00	(59.40)

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LOCAL PROGRAM NAME	Vanir Foundation	The Calif Endowment @ Sierra	i3BARR Scale Up	Discover Brighter Futures	Social & Emotional Learning Project	Local Solutions Grants	K-12 Strong Workforce
RESOURCE CODE	9076	9068	9081	9065	9087	9090	9091
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	199-319	504-321	406-329	879-330	404-344	845-370	410-371
<b>AWARD</b>							
1. Prior Year Carryover	5,175.77	1,142.87	5,740.98	22,915.99	324.44	30,015.49	277,212.12
2. a. Current Year Award	0.00	0.00	0.00	0.00	0.00		0.00
b. Other Adjustments							(200,000.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	0.00	(200,000.00)
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	5,175.77	1,142.87	5,740.98	22,915.99	324.44	30,015.49	77,212.12
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year		1,142.87	0.00	22,915.99	324.44	1,154.33	166,759.62
6. Cash Received in Current Year	5,175.77		0.00			23,825.49	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	5,175.77	1,142.87	0.00	22,915.99	324.44	24,979.82	166,759.62
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	5,175.77	1,142.87	476.33	0.00	324.44	22,028.05	(2,040.97)
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	5,175.77	1,142.87	476.33	0.00	324.44	22,028.05	(2,040.97)
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	(476.33)	22,915.99	0.00	2,951.77	168,800.59
a. Unearned Revenue				22,915.99		2,951.77	168,800.59
b. Accounts Payable							
c. Accounts Receivable			476.33				
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	5,264.65	22,915.99	0.00	7,987.44	79,253.09
15. If Carryover is allowed, enter line 14 amount here			5,264.65	22,915.99		7,987.44	79,253.09
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,175.77	1,142.87	476.33	0.00	324.44	22,028.05	(2,040.97)

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	Student Run Enterprise	Arroyo Water Utilities	Anivation Tech Academy	TOTAL
RESOURCE CODE	9095	9096	9097	
REVENUE OBJECT	8699	8699	8699	
LOCAL DESCRIPTION (if any)	410-374	410-375	410-378	
<b>AWARD</b>				
1. Prior Year Carryover	0.00	0.00	0.00	563,989.29
2. a. Current Year Award	208,262.00	60,694.00	223,084.00	570,640.00
b. Other Adjustments				(200,000.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	208,262.00	60,694.00	223,084.00	370,640.00
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	208,262.00	60,694.00	223,084.00	934,629.29
<b>REVENUES</b>				
5. Unearned Revenue Deferred from Prior Year				383,268.03
6. Cash Received in Current Year		0.00	223,084.00	361,176.11
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	223,084.00	744,444.14
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures		3,933.12	33,013.54	147,640.30
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	0.00	3,933.12	33,013.54	147,640.30
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(3,933.12)	190,070.46	596,803.84
a. Unearned Revenue			190,070.46	601,213.29
b. Accounts Payable				0.00
c. Accounts Receivable		3,933.12		4,409.45
14. Unused Grant Award Calculation (line 4 minus line 9)	208,262.00	56,760.88	190,070.46	786,988.99
15. If Carryover is allowed, enter line 14 amount here	208,262.00	56,760.88	190,070.46	616,559.75
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	3,933.12	33,013.54	147,640.30

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

FEDERAL PROGRAM NAME	Medi-Cal Billing	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	828-585	
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance	528,374.82	528,374.82
2. a. Current Year Award		0.00
b. Other Adjustments	(528,374.82)	(528,374.82)
c. Adj Curr Yr Award (sum lines 2a & 2b)	(528,374.82)	(528,374.82)
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
<b>REVENUES</b>		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(528,374.82)	(528,374.82)
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	(528,374.82)	(528,374.82)
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	(528,374.82)	(528,374.82)
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	0.00	0.00

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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Clean Energy Jobs Act- Prop 39	Lottery Income	Special Ed Apportionment	Parent Infant Grant	Mental Health Services	Mental Health Services	Communities for School Success
RESOURCE CODE	6230	6300	6500	6510	6512	6546	7085
REVENUE OBJECT	8590	8560	8311/8319/8710	8311	8590	8590	8590
LOCAL DESCRIPTION (if any)	784-P39	700-702	Varies	878-803	878-807	878-807	799-455
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	2,538,304.85	0.00	0.00	0.00	415,469.21		135,769.16
2. a. Current Year Award	(743,371.00)	3,432,159.64	33,720,012.00	526,904.00	0.00	3,148,159.00	0.00
b. Other Adjustments			493,890.98		0.00		
c. Adj Curr Yr Award (sum lines 2a & 2b)	(743,371.00)	3,432,159.64	34,213,902.98	526,904.00	0.00	3,148,159.00	0.00
3. Required Matching Funds/Other					(415,469.21)	415,469.21	
4. Total Available Award (sum lines 1, 2c, & 3)	1,794,933.85	3,432,159.64	34,213,902.98	526,904.00	0.00	3,563,628.21	135,769.16
<b>REVENUES</b>							
5. Cash Received in Current Year	(743,371.00)	1,808,255.35	22,259,916.44	349,324.00		3,148,159.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	1,623,904.29	11,953,986.54	177,580.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	1,623,904.29	11,953,986.54	177,580.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	(743,371.00)	3,432,159.64	34,213,902.98	526,904.00	0.00	3,148,159.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	1,118,581.27	3,002,864.55	34,213,902.98	526,904.00		3,563,628.21	135,769.16
11. Non Donor-Authorized Expenditures			44,788,453.91	165,768.58		211,205.06	
12. Total Expenditures (line 10 plus line 11)	1,118,581.27	3,002,864.55	79,002,356.89	692,672.58	0.00	3,774,833.27	135,769.16
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	676,352.58	429,295.09	0.00	0.00	0.00	0.00	0.00

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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Employees Professional Development	State Learning Loss Mitigation	AB 86 Expanded Learning (ELO)	AB 86 ELO Paraprofessional	Low-Performing Students Block Grant	Maintenance of Facilities	TOTAL
RESOURCE CODE	7311	7420	7425	7426	7510	8150	
REVENUE OBJECT	8590	8590	8590	8590	8590	8980	
LOCAL DESCRIPTION (if any)	700-457	700-497	700-498	700-499	768-406	740-076	
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	356,502.70	0.00		0.00	1,124,883.00	4,281,934.01	8,852,862.93
2. a. Current Year Award	0.00	4,711,569.00	38,327,204.00	3,829,801.00	0.00	19,161,030.00	106,113,467.64
b. Other Adjustments							493,890.98
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	4,711,569.00	38,327,204.00	3,829,801.00	0.00	19,161,030.00	106,607,358.62
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	356,502.70	4,711,569.00	38,327,204.00	3,829,801.00	1,124,883.00	23,442,964.01	115,460,221.55
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	4,711,569.00	19,163,602.00	1,914,901.00	0.00	19,161,030.00	71,773,385.79
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	19,163,602.00	1,914,900.00	0.00	0.00	34,833,972.83
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	19,163,602.00	1,914,900.00	0.00	0.00	34,833,972.83
8. Contributed Matching Funds							0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	4,711,569.00	38,327,204.00	3,829,801.00	0.00	19,161,030.00	106,607,358.62
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	45,001.07	4,711,569.00	6,849,949.56	24,097.16	1,124,883.00	19,661,174.57	74,978,324.53
11. Non Donor-Authorized Expenditures							45,165,427.55
12. Total Expenditures (line 10 plus line 11)	45,001.07	4,711,569.00	6,849,949.56	24,097.16	1,124,883.00	19,661,174.57	120,143,752.08
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	311,501.63	0.00	31,477,254.44	3,805,703.84	0.00	3,781,789.44	40,481,897.02

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

LOCAL PROGRAM NAME	Project Inspire Grant	Operation Save a Generation	Governor's Challenge	Internal Tech Warranty	San Manuel Tribal	Kaiser Grant	Amazon Logistics Pathway
RESOURCE CODE	9031	9060	9030	9003	9025	9073	9082
REVENUE OBJECT	8699	8699	8699	N/A	8699	8699	8699
LOCAL DESCRIPTION (if any)	880-116	880-125	180-148	824-152	219	304	402-307
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	2,500.00	3,028.93	723.58	0.00	3,517.43	4,108.27	50,000.00
2. a. Current Year Award	0.00	0.00	0.00	0.00	50,000.00	0.00	0.00
b. Other Adjustments	0.00	0.00					
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	50,000.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,500.00	3,028.93	723.58	0.00	53,517.43	4,108.27	50,000.00
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	0.00	0.00	2,638,871.04	50,000.00		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	(2,638,871.04)	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	(2,638,871.04)	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	50,000.00	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	0.00			512,902.85	50,072.25	71.49	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	512,902.85	50,072.25	71.49	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	2,500.00	3,028.93	723.58	(512,902.85)	3,445.18	4,036.78	50,000.00

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

LOCAL PROGRAM NAME	CA CSETC	Fine Arts	Diva's Program Donation	CalEd Grant	CSEA Advanced Degree Stipend	VAPA	Golden State Opportunity
RESOURCE CODE	9083	9075	9084	9085	9094	9089	9092
REVENUE OBJECT	8699	8699	8699	8699	8980	8699	8699
LOCAL DESCRIPTION (if any)	884-320	700-326	316-333	884-334	844-335	339	756-372
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	25,200.40	1,579.28	11,011.81	16,189.90	0.00	18,819.43	5,000.00
2. a. Current Year Award	52,052.09	0.00	0.00	5,196.75	500,000.00	0.00	0.00
b. Other Adjustments		(1,579.28)					
c. Adj Curr Yr Award (sum lines 2a & 2b)	52,052.09	(1,579.28)	0.00	5,196.75	500,000.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	77,252.49	0.00	11,011.81	21,386.65	500,000.00	18,819.43	5,000.00
<b>REVENUES</b>							
5. Cash Received in Current Year	52,052.09	(1,579.28)	0.00	0.00		0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	5,196.75	500,000.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	5,196.75	500,000.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	52,052.09	(1,579.28)	0.00	5,196.75	500,000.00	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	45,252.09	0.00	(813.96)	21,386.65	151,047.68	9,842.54	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	45,252.09	0.00	(813.96)	21,386.65	151,047.68	9,842.54	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	32,000.40	0.00	11,825.77	0.00	348,952.32	8,976.89	5,000.00

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

LOCAL PROGRAM NAME	Design Group	Medi-cal Billing Option	TOTAL
RESOURCE CODE	9093	9009	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)	748-373	828-585	
<b>AWARD</b>			
1. Prior Year Restricted Ending Balance	12,500.00	0.00	154,179.03
2. a. Current Year Award	12,500.00	625,123.75	1,244,872.59
b. Other Adjustments		528,374.82	526,795.54
c. Adj Curr Yr Award (sum lines 2a & 2b)	12,500.00	1,153,498.57	1,771,668.13
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	25,000.00	1,153,498.57	1,925,847.16
<b>REVENUES</b>			
5. Cash Received in Current Year	12,500.00	1,044,306.94	3,796,150.79
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	109,191.63	(2,024,482.66)
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	109,191.63	(2,024,482.66)
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	12,500.00	1,153,498.57	1,771,668.13
<b>EXPENDITURES</b>			
10. Donor-Authorized Expenditures	742.88	495,271.47	1,285,775.94
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	742.88	495,271.47	1,285,775.94
<b>RESTRICTED ENDING BALANCE</b>			
13. Current Year (line 4 minus line 10)	24,257.12	658,227.10	640,071.22

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	309,142,634.33	301	187,428.76	303	308,955,205.57	305	1,752,412.26	3,206,670.84	307	305,748,534.73	309
2000 - Classified Salaries	90,032,287.94	311	1,752,860.24	313	88,279,427.70	315	8,081,913.71	9,329,502.35	317	78,949,925.35	319
3000 - Employee Benefits	192,586,735.92	321	4,548,896.17	323	188,037,839.75	325	1,129,070.71	1,512,645.16	327	186,525,194.59	329
4000 - Books, Supplies Equip Replace. (6500)	70,427,975.78	331	302,234.60	333	70,125,741.18	335	4,722,904.46	48,049,221.11	337	22,076,520.07	339
5000 - Services. . . & 7300 - Indirect Costs	79,625,279.89	341	330,992.52	343	79,294,287.37	345	25,003,861.05	38,699,653.59	347	40,594,633.78	349
TOTAL					734,692,501.57	365	TOTAL			633,894,808.52	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	233,406,055.57 375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	18,925,652.68 380
3. STRS. . . . .		3101 & 3102	58,943,953.48 382
4. PERS. . . . .		3201 & 3202	4,424,208.33 383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	4,972,872.65 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	39,409,925.53 385
7. Unemployment Insurance. . . . .		3501 & 3502	125,083.50 390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	5,200,799.39 392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	3,005,945.94
10. Other Benefits (EC 22310). . . . .		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			368,414,497.07 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			475,760.95 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			0.00 396
14. TOTAL SALARIES AND BENEFITS. . . . .			368,414,497.07 397
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. . . . .			58.12%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	58.12%
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). . . . .	633,894,808.52
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

Extraordinary cost wholly unrelated to instruction.

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	285,069,288.00	3,230,673.00	288,299,961.00	145,688,461.00	25,407,563.00	408,580,859.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	118,038,344.00	(9,140,563.00)	108,897,781.00		6,515,000.00	102,382,781.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	24,713,248.00		24,713,248.00	27,850,275.00	24,110,546.00	28,452,977.00	
Net Pension Liability	679,452,734.00	3,595,769.00	683,048,503.00	42,953,274.00		726,001,777.00	
Total/Net OPEB Liability	97,834,867.00	3,613,190.00	101,448,057.00	5,332,365.00		106,780,422.00	
Compensated Absences Payable	5,875,504.16		5,875,504.16	8,614,404.96	5,875,504.16	8,614,404.96	
Governmental activities long-term liabilities	1,210,983,985.16	1,299,069.00	1,212,283,054.16	230,438,779.96	61,908,613.16	1,380,813,220.96	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	18,253,736.00		18,253,736.00		862,182.00	17,391,554.00	
Total/Net OPEB Liability	2,590,987.00		2,590,987.00		202,332.00	2,388,655.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	20,844,723.00	0.00	20,844,723.00	0.00	1,064,514.00	19,780,209.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	756,469,982.05
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	139,164,331.96
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	371,775.49
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	5,379,110.39
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	4,825,805.11
4. Other Transfers Out	All	9200	7200-7299	1,509,358.08
5. Interfund Transfers Out	All	9300	7600-7629	239,841.30
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	460,371.29
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)				12,786,261.66
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	5,280,347.23
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)				609,799,735.66

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)		43,890.35
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,893.71
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.)	683,321,131.37	14,894.56
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)	683,321,131.37	14,894.56
B. Required effort (Line A.2 times 90%)	614,989,018.23	13,405.10
C. Current year expenditures (Line I.E and Line II.B)	609,799,735.66	13,893.71
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	5,189,282.57	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)	0.84%	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

	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)	323,422,119.54		323,422,119.54			335,485,764.60
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	45,877.46		45,877.46			45,879.45
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)	45,879.45		45,879.45	44,874.63		44,874.63
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)			45,879.45			44,874.63
<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)	294,245.46		294,245.46	279,841.00		279,841.00
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)	35,860,464.52		35,860,464.52	35,777,817.00		35,777,817.00
5. Unsecured Roll Taxes (Object 8042)	1,612,257.00		1,612,257.00	1,165,041.00		1,165,041.00
6. Prior Years' Taxes (Object 8043)	547,506.79		547,506.79	50,977.00		50,977.00
7. Supplemental Taxes (Object 8044)	1,560,892.81		1,560,892.81	1,501,949.00		1,501,949.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(9,282,825.68)		(9,282,825.68)	(9,282,826.00)		(9,282,826.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	66,098.24		66,098.24	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)	27,704,689.18		27,704,689.18	23,739,830.00		23,739,830.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	58,363,328.32	0.00	58,363,328.32	53,232,629.00	0.00	53,232,629.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	58,363,328.32	0.00	58,363,328.32	53,232,629.00	0.00	53,232,629.00

	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)			5,707,619.72			6,337,836.18
<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)			5,707,619.72			6,337,836.18
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	504,485,999.00		504,485,999.00	542,985,958.00		542,985,958.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	106,333.23		106,333.23	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	504,592,332.23	0.00	504,592,332.23	542,985,958.00	0.00	542,985,958.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	841,747,436.99		841,747,436.99	915,587,061.76		915,587,061.76
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	3,306,823.16		3,306,823.16	1,600,000.00		1,600,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			323,422,119.54			335,485,764.60
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0000			0.9781
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			335,485,764.60			346,940,969.65
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			58,363,328.32			53,232,629.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			5,505,534.00			5,384,955.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			282,830,056.00			300,046,176.83
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			282,830,056.00			300,046,176.83
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])			1,345,672.15			618,439.92
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			59,709,000.47			53,851,068.92
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			281,484,383.85			299,427,736.91
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			59,709,000.47			
b. State Subventions (Line D8)			281,484,383.85			
c. Less: Excluded Appropriations (Line C23)			5,707,619.72			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			335,485,764.60			

[illegible]

### 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) 19,740,718.09
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

#### B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 567,254,630.73

#### C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.48%

### 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)	18,911,839.51
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	8,726,720.97
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)	461,816.95
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)	2,090,464.90
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)	30,190,842.33
9. Carry-Forward Adjustment (Part IV, Line F)	(785,618.19)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	29,405,224.14

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	444,452,394.21
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	103,660,929.25
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	63,323,116.50
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	372,420.79
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	3,340.32
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,351,976.27
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	14,086,918.35
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)	(1,564,111.90)
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)	57,980,365.46
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)	234,194.85
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,076,554.66
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	11,824,064.43
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	14,813,010.71
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)	719,615,173.90

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

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	4.20%
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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)	4.09%
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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>30,190,842.33</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(3,412,354.51)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(866,383.06)</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 (3.71%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.71%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.71%) times Part III, Line B19); zero if positive	<u>(785,618.19)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(785,618.19)</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>4.09%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-392,809.10) is applied to the current year calculation and the remainder (\$-392,809.09) is deferred to one or more future years:	<u>4.14%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-261,872.73) is applied to the current year calculation and the remainder (\$-523,745.46) is deferred to one or more future years:	<u>4.16%</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>(785,618.19)</u>

Approved indirect cost rate: 3.71%  
Highest rate used in any program: 3.71%

<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>
01	3010	29,300,039.38	1,087,031.46	3.71%
01	3182	1,714,829.88	63,620.19	3.71%
01	3210	21,582,246.85	800,701.36	3.71%
01	3212	2,576,842.86	93,644.42	3.63%
01	3215	1,214,524.02	45,058.84	3.71%
01	3310	12,391,458.92	367,645.80	2.97%
01	3315	164,663.00	6,109.00	3.71%
01	3327	549,878.00	20,400.00	3.71%
01	3345	965.00	35.00	3.63%
01	3385	57,562.00	2,135.00	3.71%
01	3410	345,127.24	12,804.00	3.71%
01	3550	612,217.54	22,713.08	3.71%
01	4035	2,952,813.88	109,549.39	3.71%
01	4124	544,353.54	20,195.47	3.71%
01	4127	2,003,986.72	74,347.91	3.71%
01	4201	61,479.59	2,280.89	3.71%
01	4203	994,036.19	19,880.72	2.00%
01	4510	82,677.36	3,067.33	3.71%
01	5810	4,127,766.57	2,526.80	0.06%
01	6010	2,621,110.40	97,243.20	3.71%
01	6230	61.06	2.26	3.70%
01	6386	142,548.34	5,291.96	3.71%
01	6387	220,090.70	8,165.00	3.71%
01	6500	71,490,052.15	1,209,779.00	1.69%
01	6510	673,824.58	18,848.00	2.80%
01	6520	352,290.00	13,069.00	3.71%
01	6546	3,652,696.76	122,136.51	3.34%
01	7085	130,912.31	4,856.85	3.71%
01	7220	157,100.72	5,828.44	3.71%
01	7311	43,391.25	1,609.82	3.71%
01	7420	3,991,448.78	148,082.74	3.71%
01	7510	1,084,642.75	40,240.25	3.71%
01	8150	17,065,391.09	633,126.00	3.71%
01	9010	(1,203,756.18)	19,618.36	-1.63%
11	6371	89,895.11	3,335.11	3.71%
11	6391	5,673,219.19	207,424.67	3.66%
12	5025	468,409.66	17,378.00	3.71%
12	5058	18,392.24	682.35	3.71%
12	6105	10,847,347.21	402,436.23	3.71%
61	5310	18,012,450.57	668,261.91	3.71%
61	5316	810,873.26	30,083.40	3.71%
61	5320	6,965,883.06	258,434.26	3.71%

<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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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		0.00	0.00
2. State Lottery Revenue	8560	7,948,697.59		3,432,159.64	11,380,857.23
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)		7,948,697.59	0.00	3,432,159.64	11,380,857.23
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	500,907.88			500,907.88
2. Classified Salaries	2000-2999	6,829,264.87			6,829,264.87
3. Employee Benefits	3000-3999	210,767.35			210,767.35
4. Books and Supplies	4000-4999	199,127.53		3,002,864.55	3,201,992.08
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	177,442.11			177,442.11
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	31,187.85			31,187.85
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 )		7,948,697.59	0.00	3,002,864.55	10,951,562.14
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	429,295.09	429,295.09
<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>	28,426,504.99	7,525,230.77	61,398,659.52	38,761,116.61	60,502,405.57	0.00	1,873,901.42
<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	1,937.00	1,937.00	1,937.00	1,937.00	2,639.21		6,636.00
3100 Alternative Schools	51.00	51.00	51.00	51.00	46.30		
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools	6.00	6.00	6.00	6.00	13.00		
3700 Specialized Secondary Programs							
3800 Career Technical Education	28.83	28.83	28.83	28.83	10.52		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	509.75	509.75	509.75	509.75	388.37		1,232.00
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services	2.10	2.10	2.10	2.10	2.68		
8500 Child Care and Development Services	2.00	2.00	2.00	2.00	0.03		
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	62.00	62.00	62.00	62.00	60.39		
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	2,598.68	2,598.68	2,598.68	2,598.68	3,160.50	0.00	7,868.00

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6		
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3					
<b>Instructional Goals</b>									
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00		
1110	Regular Education, K–12	369,848,676.13	153,558,256.94	523,406,933.07	30,903,070.95		554,310,004.02		
3100	Alternative Schools	7,527,996.28	3,557,570.70	11,085,566.98	654,515.71		11,740,082.69		
3200	Continuation Schools	486.00	0.00	486.00	28.69		514.69		
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	1,476,962.35	563,125.97	2,040,088.32	120,451.20		2,160,539.52		
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00		
3800	Career Technical Education	6,063,714.02	1,711,421.45	7,775,135.47	459,060.72		8,234,196.19		
4110	Regular Education, Adult	2,719.23	0.00	2,719.23	160.55		2,879.78		
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00		
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00		
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00		
4760	Bilingual	0.00	0.00	0.00	0.00		0.00		
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00		
5000-5999	Special Education	113,082,484.36	34,427,370.37	147,509,854.73	8,709,299.05		156,219,153.78		
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00		
<b>Other Goals</b>									
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00		
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00			
8100	Community Services	371,755.22	161,296.11	533,051.33	31,472.50	564,523.83			
8500	Child Care and Development Services	304,759.32	105,328.65	410,087.97	24,212.48	434,300.45			
<b>Other Costs</b>									
----	Food Services					1,622,867.14	1,622,867.14		
----	Enterprise					3,340.32	3,340.32		
----	Facilities Acquisition & Construction					8,568,250.65	8,568,250.65		
----	Other Outgo					6,880,484.49	6,880,484.49		
<b>Other Funds</b>									
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)					4,403,448.72	4,403,448.72	2,913,768.05	7,317,216.77
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)							(1,588,372.24)	(1,588,372.24)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	498,679,552.91	198,487,818.91	697,167,371.82	42,227,667.66	17,074,942.60	756,469,982.08		

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	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	369,726,830.89	110,734.57	0.00	0.00	11,110.67	0.00	0.00			0.00	0.00	369,848,676.13
3100	Alternative Schools	6,642,171.36	146,134.75	174,349.70	250.00	565,090.47	0.00	0.00			0.00	0.00	7,527,996.28
3200	Continuation Schools	0.00	0.00	0.00	486.00	0.00	0.00	0.00			0.00	0.00	486.00
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	1,041,204.91	0.00	0.00	193,039.38	137,743.60	0.00	0.00			104,974.46	0.00	1,476,962.35
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	5,851,820.16	178,509.10	0.00	31,071.67	0.00	0.00	0.00			2,313.09	0.00	6,063,714.02
4110	Regular Education, Adult	2,719.23	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	2,719.23
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	75,999,269.92	5,169,391.50	(323.22)	500,271.55	20,503,218.88	10,865,302.03	0.00			45,353.70	0.00	113,082,484.36
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	291,345.41	0.00		80,409.81	0.00	0.00	0.00	371,755.22
8500	Child Care and Development Services	0.00	0.00	0.00	(4.66)	9,232.43	0.00		292,010.98	0.00	3,520.57	0.00	304,759.32
<b>Total Direct Charged Costs</b>		459,264,016.47	5,604,769.92	174,026.48	725,113.94	21,517,741.46	10,865,302.03	0.00	372,420.79	0.00	156,161.82	0.00	498,679,552.91

\* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	101,454,584.07	50,523,193.74	1,580,479.13	153,558,256.94
3100	Alternative Schools	2,671,235.82	886,334.88	0.00	3,557,570.70
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	314,263.05	248,862.92	0.00	563,125.97
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	1,510,033.91	201,387.54	0.00	1,711,421.45
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	26,699,263.93	7,434,684.15	293,422.29	34,427,370.37
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	109,992.06	51,304.05	0.00	161,296.11
8500	Child Care and Development Svcs.	104,754.35	574.30	0.00	105,328.65
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	3,247,384.72	1,156,064.00	0.00	4,403,448.72
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		136,111,511.91	60,502,405.58	1,873,901.42	198,487,818.91

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)	3,818,705.72
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	33,125,845.85
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	6,871,488.33
5	Total Central Administration Costs in General Fund and Charter Schools Funds	43,816,039.90
<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)	498,679,552.91
2	Total Allocated Costs (from Form PCR, Column 2, Total)	198,487,818.91
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	697,167,371.82
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	7,076,554.66
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	11,824,064.43
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	26,046,574.47
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	44,947,193.56
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		742,114,565.38
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		5.90%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	1,622,867.14				1,622,867.14
Enterprise (Objects 1000-5999, 6400, and 6500)		3,340.32			3,340.32
Facilities Acquisition & Construction (Objects 1000-6500)			8,568,250.65		8,568,250.65
Other Outgo (Objects 1000-7999)				6,880,484.49	6,880,484.49
<b>Total Other Costs</b>	1,622,867.14	3,340.32	8,568,250.65	6,880,484.49	17,074,942.60

Description	2020-21 Actual	2021-22 Budget	% Diff.
SELPA Name: San Bernardino City Unified (TA)			
Date allocation plan approved by SELPA governance: _____			
<b>I. TOTAL SELPA REVENUES</b>			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
Grand Total Apportionment, Taxes and Excess ERAF			
H. (Sum lines A.4 through G)	0.00	0.00	0.00%
I. Mental Health Apportionment			0.00%
J. Federal IDEA Local Assistance Grants - Preschool			0.00%
K. Federal IDEA - Section 619 Preschool			0.00%
L. Other Federal Discretionary Grants			0.00%
M. Other Adjustments			0.00%
N. Total SELPA Revenues (Sum lines H through M)	0.00	0.00	0.00%
<b>II. ALLOCATION TO SELPA MEMBERS</b>			
San Bernardino City Unified (TA00)			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N )	0.00	0.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			

Current LEA: 36-67876-0000000 San Bernardino City Unified		
Selected SELPA: TA		(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)
TA	San Bernardino City Unified	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(126,531.28)	0.00	(1,588,372.24)				
Other Sources/Uses Detail					0.00	239,841.30		
Fund Reconciliation							2,491,560.52	1,767,213.97
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	47,770.76	0.00	210,759.78	0.00				
Other Sources/Uses Detail					239,841.30	0.00		
Fund Reconciliation							240,411.42	291,111.19
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	9,231.38	0.00	420,496.58	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							315.67	587,962.21
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					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	26,720.36	0.00						
Other Sources/Uses Detail					3,719,455.98	336.00		
Fund Reconciliation							4,263.05	27,030.20
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	4,264.42
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	4,736,695.50		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	30,170.89	0.00						
Other Sources/Uses Detail					1,017,575.52	0.00		
Fund Reconciliation							0.00	9,377.89
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	12,275.16	0.00	957,115.87	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							21,210.13	1,603,157.32
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	362.73	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,537,931.22	5,574.81
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	126,531.28	(126,531.28)	1,588,372.23	(1,588,372.24)	4,976,872.80	4,976,872.80	4,295,692.01	4,295,692.01



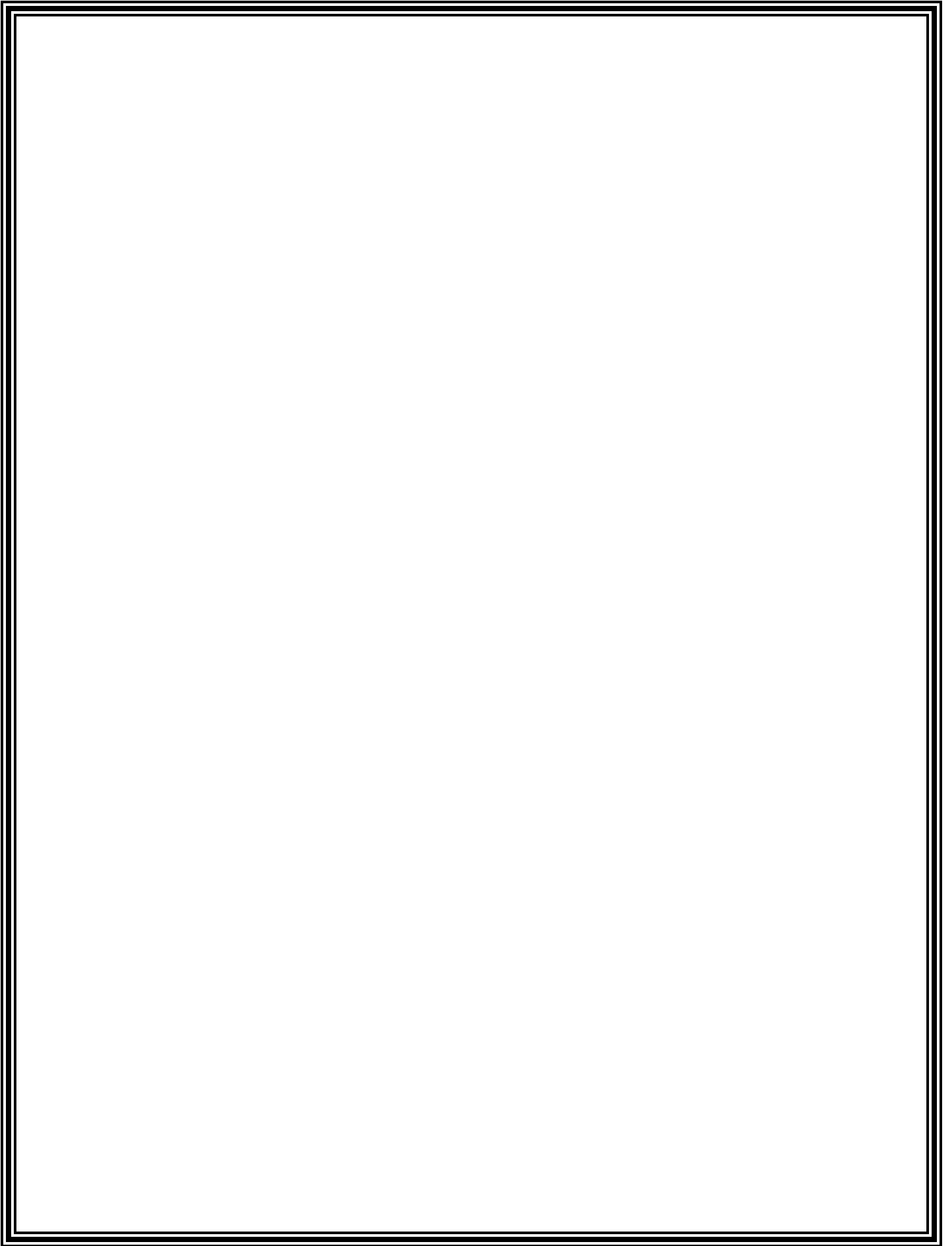
Ted Alejandro, County Superintendent

**Business Services Branch**  
**Business Advisory Services**  
**760 E. Brier Dr. San Bernardino, CA 92408**  
**(909) 386-9676**

# ASA Charter School

## 2020-2021 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County  
Superintendent of Schools  
Business Advisory Services  
September 2021



CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2020 to June 30, 2021

CHARTER SCHOOL CERTIFICATION

Charter School Name: ASA CHARTER  
CDS #: 36678760107730  
Charter Approving Entity: SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT  
County: SAN BERNARDINO COUNTY  
Charter #: 0677

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Annette Baker Wendryn Barnhart  
Name  
Fiscal Support  
Analyst  
Business Advisor  
Title  
(909) 388-5741 909-386-9679  
Telephone  
wendryn.barnhart@sbcusd.net  
annette.baker@sbcusd.net  
Email address

For Approving Entity:

Jim Cunningham  
Name  
Director Accounting Services  
Title  
(909) 381-1152  
Telephone  
jim.cunningham@sbcusd.k12.ca.us  
Email address

For Charter School:

John J. Amdt, CPA  
Name  
Business Representative  
Title  
(323) 457-0489  
Telephone  
jamdtt@iconsm.com  
Email address

To the entity that approved the charter school:

( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 42100(b).

Signed: Susan Lucey  
Charter School Official  
(Original signature required)

Date: 9/20/2021

Printed Name: Susan Lucey

Title: Principal

To the County Superintendent of Schools:

( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 42100(a).

Signed: Harry "Doc" Ervin  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Date: 10/4/2021

Printed Name: Harry "Doc" Ervin

Title: Superintendent

To the Superintendent of Public Instruction:

( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: W. Barnhart

Date: 10/6/21

ASA Charter School

2020-21 Fiscal Year

☒ **Modified Accrual vs Accrual:**  
☐ Modified Accrual  
☒ Accrual If Non-Profit, generally Accrual. If not sure, you can confirm at (use **search** to locate your school):  
<https://www.cde.ca.gov/ds/si/cs/ap/lists.asp>  
☒ If Accrual, depreciation expense entered in B.6, obj 6900 *If no Capital Assets, indicate "N/A" instead of X on this review sheet*  
☒ If Accrual, Capital Assets entered on Line G.8 *If no Capital Assets, Indicate "None" instead of X on this review sheet*  
☐ None If Accrual, Long-Term Liabilities entered on Line I.5. *If no Long-Term Liabilities, Indicate "None" instead of X on this review sheet*

**Fund Balance:**  
☒ Fund Balance Line F.1.a. equals Fund Balance reported to CDE in prior year Unaudited Actuals  
☒ Adjustments/Restatements Line F.1.b. includes any audit adjustments from prior year Annual Independent Audit Report.  
\$ - Enter dollar amount of adjustments from Prior Year Annual Independent Audit Report. If none, enter None.  
\$ 3,498.00 Enter dollar amount of any restatements not in audit report. If none, enter None. Explain any restatements in Comments below.

☒ Fund Balance Line F.2. equals Fund Balance Line K (must be exactly the same)

**Other:**  
☒ Federal Revenue Used for Capital Outlay and Debt Service Line L.1.a. must have an entry. If no amounts, enter "None" on Alternative Form Line L.1.a.

☒ Community Services Expenditures Lines L.2.a-e must have entries. If none, enter "0.00" on Alternative Form Lines L.2.a-e.

☒ Cert Page Complete (electronic copy must be completed or CDE will not accept the file)

☒ No Error messages upon Saving

Comments:

Per charter, adjustment is due to 19-20 CRF expenses

Review Completed by: Wendryn Bamhart

Date: 10/6/2021

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: ASA CHARTER

CDS #: 276 - ASA 36678760107730

Charter Approving Entity: SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT

County: SAN BERNARDINO COUNTY

Charter #: 0677

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- ☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)
- ☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
1. LCFF Sources				
State Aid - Current Year	8011	1,768,614.00		1,768,614.00
Education Protection Account State Aid - Current Year	8012	953,788.00		953,788.00
State Aid - Prior Years	8019	0.00		0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	143,047.00		143,047.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		2,865,449.00	0.00	2,865,449.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		313,267.00	313,267.00
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		49,116.88	49,116.88
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00
Total, Federal Revenues		0.00	362,383.88	362,383.88
3. Other State Revenues				
Special Education - State	StateRevSE		43,438.98	43,438.98
All Other State Revenues	StateRevAO	52,460.34	426,072.08	478,532.42
Total, Other State Revenues		52,460.34	469,511.06	521,971.40
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	49,395.90	24,556.55	73,952.45
Total, Local Revenues		49,395.90	24,556.55	73,952.45
5. TOTAL REVENUES		2,967,305.24	856,451.49	3,823,756.73
<b>B. EXPENDITURES (see NOTE in Section L)</b>				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	561,234.68	198,795.00	760,029.68
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	94,516.11	0.00	94,516.11
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		655,750.79	198,795.00	854,545.79
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	26,677.75	51,574.14	78,251.89
Noncertificated Support Salaries	2200	158,964.41	22,074.66	181,039.07
Noncertificated Supervisors' and Administrators' Salaries	2300	75,428.31	0.00	75,428.31
Clerical, Technical and Office Salaries	2400	127,859.62	32,869.20	160,728.82
Other Noncertificated Salaries	2900	0.00	0.00	0.00
Total, Noncertificated Salaries		388,930.09	106,518.00	495,448.09

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: ASA CHARTER

CDS #: 276 - ASA 36678760107730

Description	Object Code	Unrestricted	Restricted	Total
<b>3. Employee Benefits</b>				
STRS	3101-3102	102,053.25	29,345.00	131,398.25
PERS	3201-3202	68,371.48	4,718.13	73,089.61
OASDI / Medicare / Alternative	3301-3302	39,949.54	10,723.44	50,672.98
Health and Welfare Benefits	3401-3402	124,560.81	9,578.00	134,138.81
Unemployment Insurance	3501-3502	30,066.37	7,750.06	37,816.43
Workers' Compensation Insurance	3601-3602	20,426.68	6,022.20	26,448.88
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00
Total, Employee Benefits		385,428.13	68,136.83	453,564.96
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	30,350.32	1,062.65	31,412.97
Books and Other Reference Materials	4200	150.51	0.00	150.51
Materials and Supplies	4300	44,663.91	5,678.24	50,342.15
Noncapitalized Equipment	4400	21,037.71	92,472.00	113,509.71
Food	4700	3,553.45	29,970.81	33,524.26
Total, Books and Supplies		99,755.90	129,183.70	228,939.60
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100	28,654.49	0.00	28,654.49
Travel and Conferences	5200	484.72	652.00	1,136.72
Dues and Memberships	5300	79,479.00	2,084.50	81,563.50
Insurance	5400	47,753.40	0.00	47,753.40
Operations and Housekeeping Services	5500	86,027.87	0.00	86,027.87
Rentals, Leases, Repairs, and Noncap. Improvements	5600	221,941.95	101,127.39	323,069.34
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	283,513.76	24,014.24	307,528.00
Communications	5900	59,187.56	0.00	59,187.56
Total, Services and Other Operating Expenditures		807,042.75	127,878.13	934,920.88
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	65,037.09	0.00	65,037.09
Total, Capital Outlay		65,037.09	0.00	65,037.09
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	696,140.85	0.00	696,140.85
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:				
Interest	7438	50,448.65	0.00	50,448.65
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		50,448.65	0.00	50,448.65
Total, Other Outgo		746,589.50	0.00	746,589.50
<b>8. TOTAL EXPENDITURES</b>		3,148,534.25	630,511.66	3,779,045.91

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: ASA CHARTER

CDS #: 276 - ASA 36678760107730

Description	Object Code	Unrestricted	Restricted	Total
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		(181,229.01)	225,939.83	44,710.82
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)</b>		(181,229.01)	225,939.83	44,710.82
<b>F. FUND BALANCE / NET POSITION</b>				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,613,976.36	(277,939.33)	1,336,037.03
b. Adjustments/Restatements	9793, 9795	3,498.00	0.00	3,498.00
c. Adjusted Beginning Fund Balance /Net Position		1,617,474.36	(277,939.33)	1,339,535.03
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,436,245.35	(51,999.50)	1,384,245.85
<b>Components of Ending Fund Balance (Modified Accrual Basis only)</b>				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
<b>3. Components of Ending Net Position (Accrual Basis only)</b>				
a. Net Investment in Capital Assets	9796	316,880.28	0.00	316,880.28
b. Restricted Net Position	9797		(51,999.50)	(51,999.50)
c. Unrestricted Net Position	9790A	1,119,365.07	0.00	1,119,365.07

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: ASA CHARTER

CDS #: 276 - ASA 36678760107730

Description	Object Code	Unrestricted	Restricted	Total
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	(23,050.17)	215,167.05	192,116.88
In Revolving Fund	9130	0.00	0.00	0.00
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
Collections Awaiting Deposit	9140	0.00	0.00	0.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	473,649.46	10,831.82	484,481.28
4. Due from Grantor Governments	9290	906,890.56	283,240.14	1,190,130.70
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	40,795.95	149.00	40,944.95
7. Other Current Assets	9340	0.00	0.00	0.00
8. Capital Assets (accrual basis only)	9400-9489	316,880.28	0.00	316,880.28
9. TOTAL ASSETS		1,715,166.08	509,388.01	2,224,554.09
<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	278,920.73	561,387.51	840,308.24
2. Due to Grantor Governments	9590	0.00	0.00	0.00
3. Current Loans	9640	0.00	0.00	0.00
4. Unearned Revenue	9650	0.00	0.00	0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	0.00	0.00	0.00
6. TOTAL LIABILITIES		278,920.73	561,387.51	840,308.24
<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 BALANCE /NET POSITION</b>				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		1,436,245.35	(51,999.50)	1,384,245.85

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**  
**July 1, 2020 to June 30, 2021**

Charter School Name: ASA CHARTER

CDS #: 276 - ASA 36678760107730

**L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT**

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:**

**1. Federal Revenue Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

**2. Community Services Expenditures**

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2020 to June 30, 2021**

Charter School Name: ASA CHARTER

CDS #: 276 - ASA 36678760107730

**3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:**

Results of this calculation will be used for comparison with 2019-20 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2022-23.

a. Total Expenditures (B8)	3,779,045.91
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	362,383.88
c. Subtotal of State & Local Expenditures [a minus b]	3,416,662.03
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	115,485.74
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 3,301,176.29



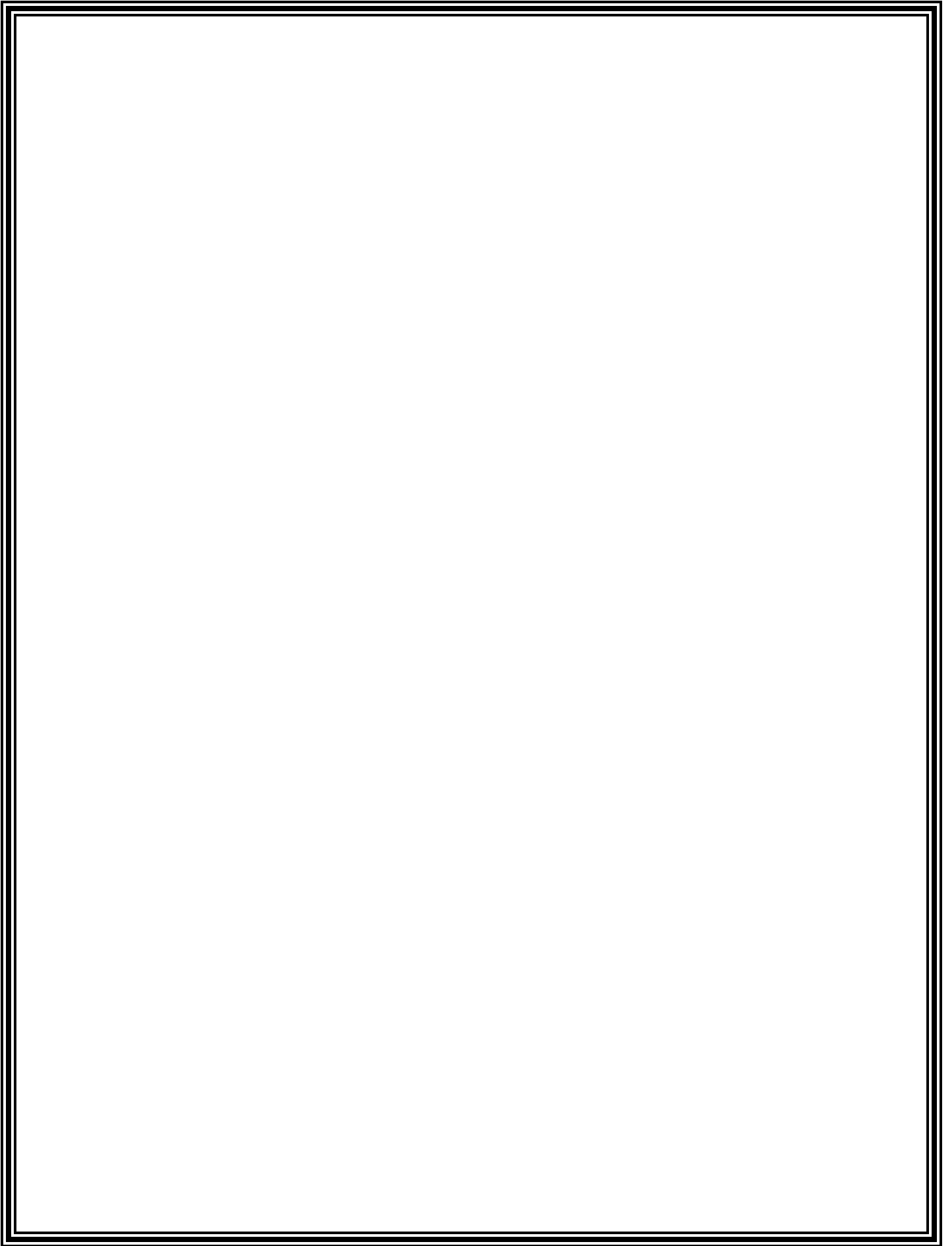
Ted Alejandro, County Superintendent

**Business Services Branch**  
**Business Advisory Services**  
**760 E. Brier Dr. San Bernardino, CA 92408**  
**(909) 386-9676**

# Ballington Academy

## 2020-2021 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County  
Superintendent of Schools  
Business Advisory Services  
September 2021



CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2020 to June 30, 2021

CHARTER SCHOOL CERTIFICATION

Charter School Name: Ballington Academy for the Arts and Sciences - San Bernardino

CDS #: 36678760133892

Charter Approving Entity: San Bernardino City Unified

County: San Bernardino

Charter #: 1795

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Annette Baker Wendy Barnhart  
Name  
Fiscal Support Analyst  
Business Advisor  
Title

909-386-9697 909-386-9679  
Telephone

wendy.barnhart@sbcss.net  
annette.baker@sbcss.net sbcss.net  
Email address

For Approving Entity:

James Cunningham  
Name  
Director, Accounting Services  
Title

909-381-1152  
Telephone

jim.cunningham@sbcusd.k12.ca.us  
Email address

For Charter School:

Doreen Mulz  
Name  
Superintendent  
Title

619-228-2054  
Telephone

dmulz@voa-swcal.org  
Email address

To the entity that approved the charter school:

( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 42100(b).

Signed: Shannon Brandner  
Charter School Official  
(Original signature required)

Date: 8/27/21

Printed Name: Shannon Brandner  
on behalf of Doreen Mulz

Title: Principal

To the County Superintendent of Schools:

( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 42100(a).

Signed: Harry "Doc" Ervin  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Date: 10/04/2021

Printed Name: Harry "Doc" Ervin

Title: Superintendent

To the Superintendent of Public Instruction:

( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: W. Barnhart

Date: 10/6/21

**BAS Review - Charter UNAUDITED ACTUALS Reporting**  
Unaudited Actuals

0

**Ballington Academy**

**2020-21 Fiscal Year**

<input checked="" type="checkbox"/>	<b>Modified Accrual vs Accrual:</b>	
<input type="checkbox"/>	Modified Accrual	
<input checked="" type="checkbox"/>	Accrual	If Non-Profit, generally Accrual. If not sure, you can confirm at (use <i>search</i> to locate your school): <a href="https://www.cde.ca.gov/ds/si/cs/ap/lists.asp">https://www.cde.ca.gov/ds/si/cs/ap/lists.asp</a>
<input type="checkbox"/>	N/A	If Accrual, depreciation expense entered in B.6, obj 6900 <i>If no Capital Assets, indicate "N/A" instead of X on this review sheet</i>
<input checked="" type="checkbox"/>		If Accrual, Capital Assets entered on Line G.8 <i>If no Capital Assets, indicate "None" instead of X on this review sheet</i>
<input checked="" type="checkbox"/>		If Accrual, Long-Term Liabilities entered on Line I.5. <i>If no Long-Term Liabilities, indicate "None" instead of X on this review sheet</i>

<b>Fund Balance:</b>	
<input checked="" type="checkbox"/>	Fund Balance Line F.1.a. equals Fund Balance reported to CDE in prior year Unaudited Actuals
<input checked="" type="checkbox"/>	Adjustments/Restatements Line F.1.b. includes any audit adjustments from prior year Annual Independent Audit Report.
<input type="checkbox"/>	\$ - Enter dollar amount of adjustments from Prior Year Annual Independent Audit Report. If none, enter None.
<input type="checkbox"/>	Enter dollar amount of any restatements not in audit report. If none, enter None. Explain any restatements in Comments below.
<input checked="" type="checkbox"/>	Fund Balance Line F.2. equals Fund Balance Line K (must be exactly the same)

<b>Other:</b>	
<input checked="" type="checkbox"/>	Federal Revenue Used for Capital Outlay and Debt Service Line L.1.a. must have an entry. If no amounts, enter "None" on Alternative Form Line L.1.a.
<input checked="" type="checkbox"/>	Community Services Expenditures Lines L.2.a-e must have entries. If none, enter "0.00" on Alternative Form Lines L.2.a-e.
<input checked="" type="checkbox"/>	Cert Page Complete (electronic copy must be completed or CDE will not accept the file)
<input checked="" type="checkbox"/>	No Error messages upon Saving

Comments:

--

Review Completed by: Wendryn Barnhart

Date: 10/6/2021

**District Review - Charter UNAUDITED ACTUALS**

Unaudited Actuals

0

**Ballington Academy for the Arts and Sciences-San Bernardino**

+

**CDE Alternative Form Quality Assurance Review****Modified Accrual vs Accrual:**

	Modified Accrual, or	
<input checked="" type="checkbox"/>	Accrual	If Non-Profit, select Accrual. If not sure, you can confirm at: <a href="http://www.cde.ca.gov/ds/si/cs/ap/rptresult.asp?name=riverside+prep&amp;Submit=Search">http://www.cde.ca.gov/ds/si/cs/ap/rptresult.asp?name=riverside+prep&amp;Submit=Search</a> (use search to locate your school)
\$ -	If Accrual, Depreciation Expense is entered on Line 6. obj 6900	If no Capital Assets, must show "0.00"
\$ 29,161.39	If Accrual, Capital Assets are entered on Line G.8.	If no Capital Assets, must show "0.00"
\$ 711,620.11	If Accrual, Long-Term Liabilities are entered on Line I.5.	If no Long-Term Liab, must show "0.00"

**Fund Balance:**

\$ (422,822.30)	Fund Balance Line F.1.a. equals Fund Balance reported to CDE in prior year Unaudited Actuals
\$ -	Adjustments/Restatements Line F.1.b. includes any audit adjustments from prior year Annual Independent Audit Report.
\$ -	Enter dollar amount of adjustments from Prior Year Annual Independent Audit Report. If none, enter "0.00".
\$ -	Enter dollar amount of any restatements not in audit report. If none, enter "0.00". Any restatements are explained in Comments below.

\$ (118,902.78) Fund Balance Line F.2. equals Fund Balance Line K (must be exactly the same)

**Other:**

<input type="checkbox"/> None	Federal Revenue Used for Capital Outlay and Debt Service Line L.1.a. must have an entry. If no amounts, must indicate "None".
\$ -	Community Services Expenditures Line L.2.a-e must have entries. Must be "0.00" if none.
<input type="checkbox"/> Yes	Cert Page Complete (electronic copy must be completed or CDE will not accept the file)
<input type="checkbox"/> Yes	No Error messages upon Saving
<input type="checkbox"/> Yes	LCFF Funding appears reasonable compared to CDE's P2 Certification

Comments:

--

Review Completed by: Diane Pearce  
Title: Account Analyst  
Phone Number: (909) 381-1152

Date: 22-Sep-21  
Email Address: diane.pearce@sbcusd.k12.ca.us

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**  
July 1, 2020 to June 30, 2021

**CHARTER SCHOOL CERTIFICATION**

**Charter School Name:** Ballington Academy for the Arts and Sciences - San Bernardino  
**CDS #:** 276 - Ballington 36678760133892  
**Charter Approving Entity:** San Bernardino City Unified  
**County:** San Bernardino  
**Charter #:** 1795

**NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:**

For information regarding this report, please contact:

For County Fiscal Contact:

Wendryn Barnhart  
Name

Fiscal Support Analyst  
Title

909-386-9679  
Telephone

wendryn.barnhart@sbcss.net  
Email address

For Approving Entity:

James Cunningham  
Name

Director, Accounting Services  
Title

909-381-1152  
Telephone

jim.cunningham@sbcusd.k12.ca.us  
Email address

For Charter School:

Doreen Mulz  
Name

Superintendent  
Title

619-228-2054  
Telephone

dmulz@voa-swcal.org  
Email address

To the entity that approved the charter school:

(  X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: \_\_\_\_\_  
Charter School Official  
(Original signature required)

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

Printed  
Name: Doreen Mulz

Title: Superintendent

To the County Superintendent of Schools:

(  X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

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

Printed  
Name: James Cunningham

Title: Director, Accountini

To the Superintendent of Public Instruction:

(  X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

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



Ted Alejandro, County Superintendent

**Business Services Branch**  
**Business Advisory Services**  
**760 E. Brier Dr. San Bernardino, CA 92408**  
**(909) 386-9676**

# Entrepreneur High School

## 2020-2021 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County  
Superintendent of Schools  
Business Advisory Services  
September 2021

CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2020 to June 30, 2021

CHARTER SCHOOL CERTIFICATION

Charter School Name: ENTREPRENEUR HIGH SCHOOL  
CDS #: 36678760136952  
Charter Approving Entity: SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT  
County: SAN BERNARDINO COUNTY  
Charter #: 1922

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Wendryn Barnhart

Annette Baker

Name

Fiscal Support Analyst

Business Advisor

Title

909-386-9679

(909) 386-9676

Telephone

wendryn.barnhart@sbcss.net

annette.baker@sbcss.net

Email address

For Approving Entity:

Jim Cunningham

Name

Director, Accounting Services

Title

(909) 381-1151

Telephone

jim.cunningham@sbcusd.k12.ca.us

Email address

For Charter School:

John J. Arndt, CPA

Name

Business Representative

Title

(323) 457-0499

Telephone

jarndt@iconsm.com

Email address

To the entity that approved the charter school:

- ( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: [Signature]  
Charter School Official  
(Original signature required)

Date: 9-1-21

Printed  
Name: Alex Lucero

Title: C.E.O.

To the County Superintendent of Schools:

- ( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: [Signature]  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Date: 10/04/2021

Printed  
Name: Harry "Doc" Ervin

Title: Superintendent

To the Superintendent of Public Instruction:

- ( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: [Signature]

Date: 10/6/21

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**  
July 1, 2020 to June 30, 2021

**CHARTER SCHOOL CERTIFICATION**

**Charter School Name:** ENTREPRENEUR HIGH SCHOOL  
**CDS #:** 276 - Entrepreneur 36678760136952  
**Charter Approving Entity:** SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT  
**County:** SAN BERNARDINO COUNTY  
**Charter #:** 1922

**NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:**

For information regarding this report, please contact:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Wendryn Barnhart</u> Name	<u>Jim Cunningham</u> Name	<u>John J. Arndt, CPA</u> Name
<u>Fiscal Support Analyst</u> Title	<u>Director, Accounting Services</u> Title	<u>Business Representative</u> Title
<u>909-386-9679</u> Telephone	<u>(909) 381-1151</u> Telephone	<u>(323) 457-0499</u> Telephone
<u>wendryn.barnhart@sbcss.net</u> Email address	<u>jim.cunningham@sbcusd.k12.ca.us</u> Email address	<u>jarndt@iconsm.com</u> Email address

To the entity that approved the charter school:

(  X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Printed  
Name: Alex Lucero Title: C.E.O.

To the County Superintendent of Schools:

(  X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Printed  
Name: Jim Cunningham Title: Director, Accounting

To the Superintendent of Public Instruction:

(  X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)



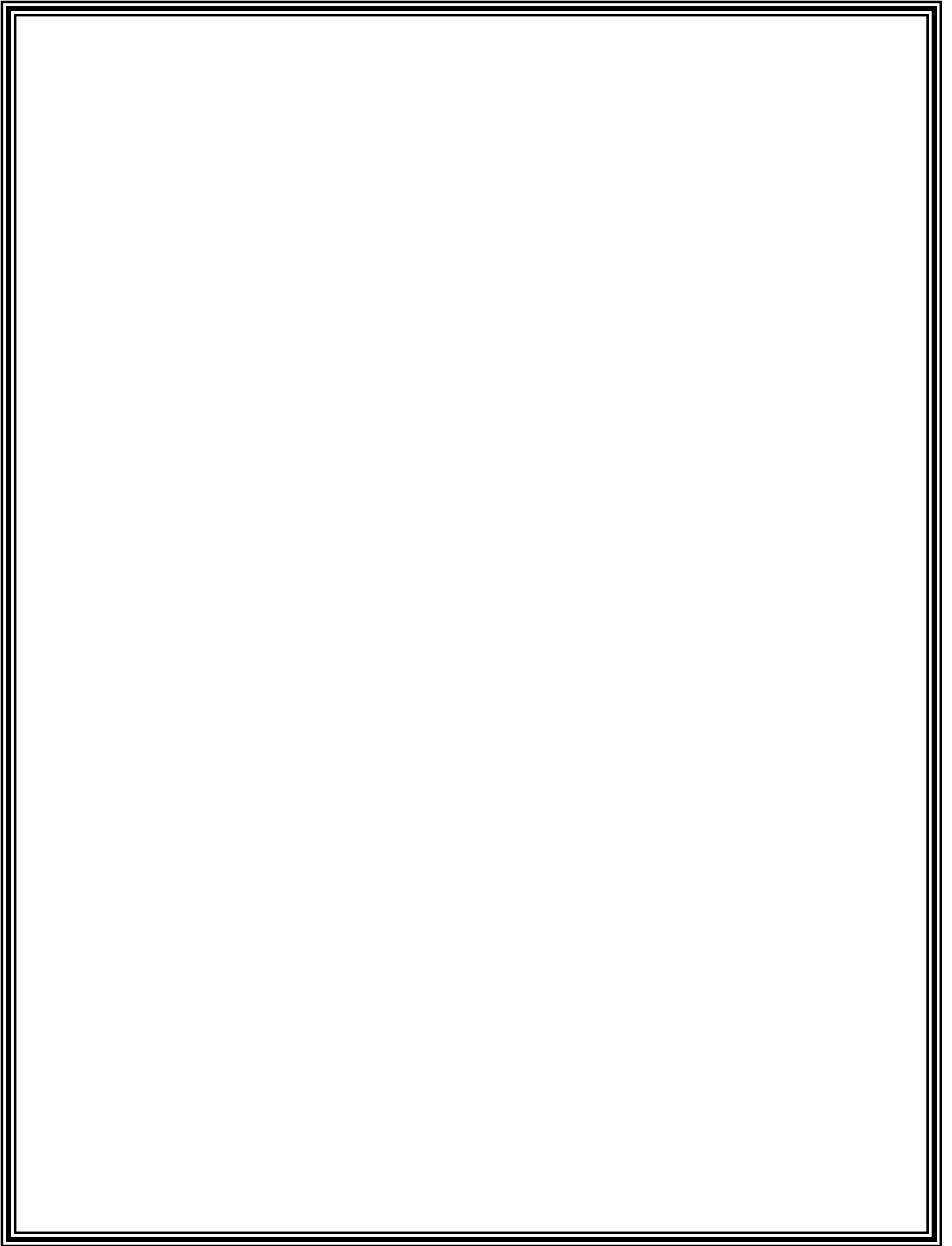
Ted Alejandro, County Superintendent

**Business Services Branch**  
**Business Advisory Services**  
**760 E. Brier Dr. San Bernardino, CA 92408**  
**(909) 386-9676**

# Hardy Brown College Prep

## 2020-2021 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County  
Superintendent of Schools  
Business Advisory Services  
September 2021



CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2020 to June 30, 2021

CHARTER SCHOOL CERTIFICATION

Charter School Name: Hardy Brown College Prep  
CDS #: 36678760122317  
Charter Approving Entity: San Bernardino City Unified School District  
County: San Bernardino  
Charter #: 1155

**NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:**

For information regarding this report, please contact:

For County Fiscal Contact:

Wendryn Barnhart  
Annette Baker  
Name  
Fiscal Support Analyst  
Business Advisor  
Title  
909-386-9679  
909-386-9676  
Telephone  
wendryn.barnhart@sbcss.net  
Annette.baker@sbcss.net  
Email address

For Approving Entity:

James Cunningham  
Name  
Director, Accounting Services  
Title  
909-381-1152  
Telephone  
jim.cunningham@sbcsd.k12.ca.us  
Email address

For Charter School:

Bonnie Bensen  
Name  
Chief Financial Officer  
Title  
916-924-8633  
Telephone  
bbensen@fortuneschool.us  
Email address

To the entity that approved the charter school:

( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: Bonnie Bensen  
Charter School Official  
(Original signature required)

Date: 9/2/2021

Printed Name: Bonnie Bensen

Title: CFO

To the County Superintendent of Schools:

( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: [Signature]  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Date: 10/04/2021

Printed Name: Harry "Doc" Ervin

Title: Superintendent

To the Superintendent of Public Instruction:

( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: W Barnhart  
County Superintendent/Designee  
(Original signature required)

Date: 10/6/21

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**  
July 1, 2020 to June 30, 2021

**CHARTER SCHOOL CERTIFICATION**

**Charter School Name:** Hardy Brown College Prep  
**CDS #:** 276 - Hardy Brown 36678760122317  
**Charter Approving Entity:** San Bernardino City Unified School District  
**County:** San Bernardino  
**Charter #:** 1155

**NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:**

For information regarding this report, please contact:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Wendryn Barnhart</u> Name	<u>James Cunningham</u> Name	<u>Bonnie Bensen</u> Name
<u>Fiscal Support Analyst</u> Title	<u>Director, Accounting Services</u> Title	<u>Chief Financial Officer</u> Title
<u>909-386-9679</u> Telephone	<u>909-381-1152</u> Telephone	<u>916-924-8633</u> Telephone
<u>wendryn.barnhart@sbcss.net</u> Email address	<u>jim.cunningham@sbcusd.k12.ca.us</u> Email address	<u>bbensen@fortuneschool.us</u> Email address

To the entity that approved the charter school:

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Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Printed  
Name: Bonnie Bensen Title: CFO

To the County Superintendent of Schools:

(  X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Printed  
Name: James Cunningham Title: Director, Accounting

To the Superintendent of Public Instruction:

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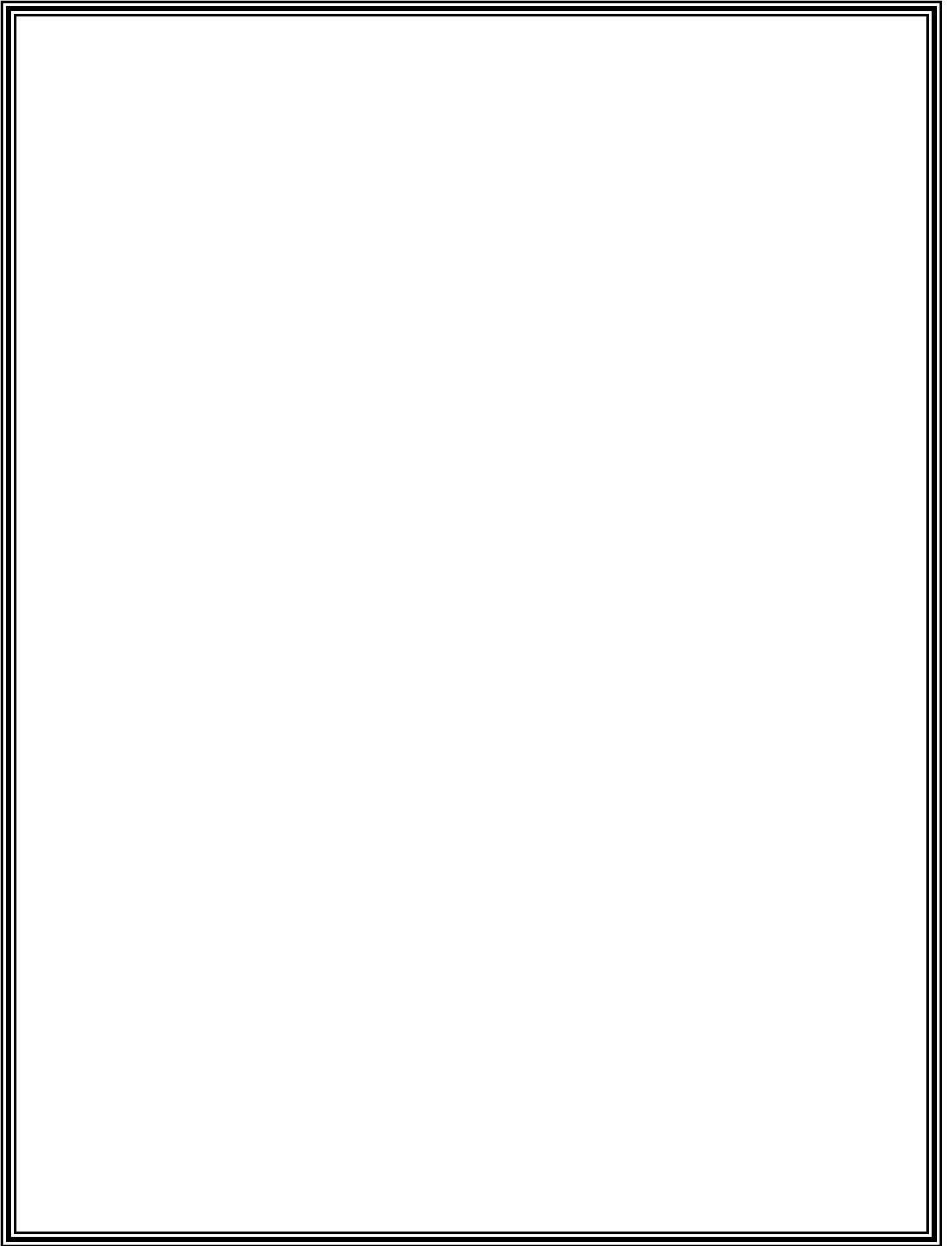
Ted Alejandro, County Superintendent

**Business Services Branch**  
**Business Advisory Services**  
**760 E. Brier Dr. San Bernardino, CA 92408**  
**(909) 386-9676**

iEmpire Academy

2020-2021  
UNAUDITED ACTUALS  
FINANCIAL REPORT

San Bernardino County  
Superintendent of Schools  
Business Advisory Services  
September 2021



CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2020 to June 30, 2021

CHARTER SCHOOL CERTIFICATION

Charter School Name: EMPIRE ACADEMY  
CDS #: 36678760121343  
Charter Approving Entity: SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT  
County: SAN BERNARDINO COUNTY  
Charter #: 1153

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Wendryn Barnhart  
~~Annette Baker~~

Name

Fiscal Support Analyst  
~~Business Advisor~~

Title

909-386-9679

~~(909) 386-9676~~

Telephone

wendryn.barnhart@sbcss.net

~~annette.baker@sbcss.net~~

Email address

For Approving Entity:

Jim Cunningham

Name

Director, Accounting Services

Title

(909) 381-1151

Telephone

jim.cunningham@sbcuds.k12.ca.us

Email address

For Charter School:

John J. Arndt, CPA

Name

Business Representative

Title

(323) 457-0499

Telephone

jarndt@iconsm.com

Email address

To the entity that approved the charter school:

- ( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: 

Charter School Official

(Original signature required)

Date: 9-1-21

Printed

Name: Alex Lucero

Title: C.E.O.

To the County Superintendent of Schools:

- ( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: 

Authorized Representative of  
Charter Approving Entity

(Original signature required)

Date: 10/04/2021

Printed

Name: Harry "Doc" Ervin

Title: Superintendent

To the Superintendent of Public Instruction:

- ( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: 

Date: 10/6/21

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**  
July 1, 2020 to June 30, 2021

**CHARTER SCHOOL CERTIFICATION**

**Charter School Name:** IEMPIRE ACADEMY  
**CDS #:** 276 - iEmpire 36678760121343  
**Charter Approving Entity:** SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT  
**County:** SAN BERNARDINO COUNTY  
**Charter #:** 1153

**NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:**

For information regarding this report, please contact:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Wendryn Barnhart</u> Name	<u>Jim Cunningham</u> Name	<u>John J. Arndt, CPA</u> Name
<u>Fiscal Support Analyst</u> Title	<u>Director, Accounting Services</u> Title	<u>Business Representative</u> Title
<u>909-386-9679</u> Telephone	<u>(909) 381-1151</u> Telephone	<u>(323) 457-0499</u> Telephone
<u>wendryn.barnhart@sbcss.net</u> Email address	<u>jim.cunningham@sbcuds.k12.ca.us</u> Email address	<u>jarndt@iconsm.com</u> Email address

To the entity that approved the charter school:

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Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Printed  
Name: Alex Lucero Title: C.E.O.

To the County Superintendent of Schools:

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Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Printed  
Name: Jim Cunningham Title: Director, Accounting

To the Superintendent of Public Instruction:

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Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)



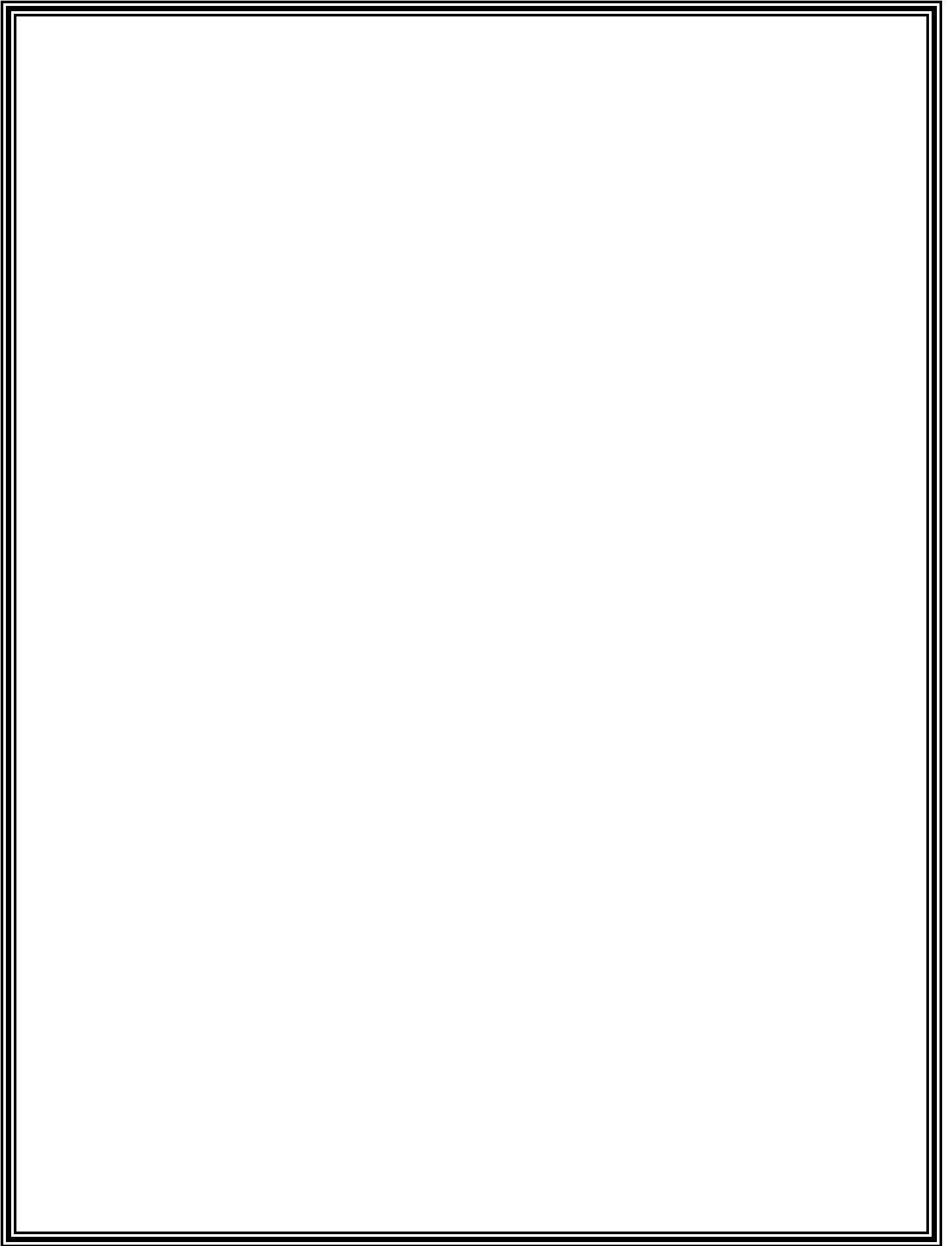
Ted Alejandro, County Superintendent

**Business Services Branch**  
**Business Advisory Services**  
**760 E. Brier Dr. San Bernardino, CA 92408**  
**(909) 386-9676**

# New Vision Middle School

## 2020-2021 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County  
Superintendent of Schools  
Business Advisory Services  
September 2021



CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2020 to June 30, 2021

CHARTER SCHOOL CERTIFICATION

Charter School Name: NEW VISION MIDDLE SCHOOL  
CDS #: 36678760120006  
Charter Approving Entity: SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT  
County: SAN BERNARDINO COUNTY  
Charter #: 1089

**NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:**

For information regarding this report, please contact:

For County Fiscal Contact:

Wendryn Barnhart  
Annette Baker  
Name  
Fiscal Support Analyst  
Business Advisor  
Title  
909-386-9679  
(909) 386-9676  
Telephone  
wendryn.barnhart@sbcusd.net  
annette.baker@sbcusd.net  
Email address

For Approving Entity:

Jim Cunningham  
Name  
Director, Accounting Services  
Title  
(909) 381-1151  
Telephone  
jim.cunningham@sbcusd.k12.ca.us  
Email address

For Charter School:

John J. Arndt, CPA  
Name  
Business Representative  
Title  
(323) 457-0499  
Telephone  
jarndt@iconsm.com  
Email address

To the entity that approved the charter school:

- ( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: [Signature]  
Charter School Official  
(Original signature required)

Date: 9-1-21

Printed Name: Alex Lucero

Title: C.E.O.

To the County Superintendent of Schools:

- ( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: [Signature]  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Date: 10/04/2021

Printed Name: Harry "Doc" Ervin

Title: Superintendent

To the Superintendent of Public Instruction:

- ( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: W. Barnhart

Date: 10/6/21

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: NEW VISION MIDDLE SCHOOL

CDS #: 276 - New Vision 36678760120006

Charter Approving Entity: SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT

County: SAN BERNARDINO COUNTY

Charter #: 1089

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
1. LCFF Sources				
State Aid - Current Year	8011	2,391,418.00		2,391,418.00
Education Protection Account State Aid - Current Year	8012	1,438,050.00		1,438,050.00
State Aid - Prior Years	8019	1,543.00		1,543.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	225,904.00		225,904.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		4,056,915.00	0.00	4,056,915.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		862,568.54	862,568.54
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		95,944.11	95,944.11
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	219,750.36	219,750.36
Total, Federal Revenues		0.00	1,178,263.01	1,178,263.01
3. Other State Revenues				
Special Education - State	StateRevSE		241,631.25	241,631.25
All Other State Revenues	StateRevAO	76,982.36	855,888.19	932,870.55
Total, Other State Revenues		76,982.36	1,097,519.44	1,174,501.80
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	50,380.69	0.00	50,380.69
Total, Local Revenues		50,380.69	0.00	50,380.69
5. TOTAL REVENUES		4,184,278.05	2,275,782.45	6,460,060.50
<b>B. EXPENDITURES (see NOTE in Section L)</b>				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	976,605.84	318,858.04	1,295,463.88
Certificated Pupil Support Salaries	1200	129,652.83	120,751.55	250,404.38
Certificated Supervisors' and Administrators' Salaries	1300	126,617.56	303,438.69	430,056.25
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		1,232,876.23	743,048.28	1,975,924.51
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	28,210.87	43,290.48	71,501.35
Noncertificated Support Salaries	2200	99,140.56	142,047.64	241,188.20
Noncertificated Supervisors' and Administrators' Salaries	2300	267,399.23	114,679.39	382,078.62
Clerical, Technical and Office Salaries	2400	106,878.34	6,101.48	112,979.82
Other Noncertificated Salaries	2900	300,534.86	0.00	300,534.86
Total, Noncertificated Salaries		802,163.86	306,118.99	1,108,282.85

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

**Charter School Name: NEW VISION MIDDLE SCHOOL**

**CDS #: 276 - New Vision 36678760120006**

Description	Object Code	Unrestricted	Restricted	Total
<b>3. Employee Benefits</b>				
STRS	3101-3102	166,821.58	116,504.84	283,326.42
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	83,047.83	35,668.07	118,715.90
Health and Welfare Benefits	3401-3402	272,901.72	0.00	272,901.72
Unemployment Insurance	3501-3502	12,471.48	8,209.64	20,681.12
Workers' Compensation Insurance	3601-3602	14,008.93	1,881.94	15,890.87
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	1,574.32	173.03	1,747.35
Total, Employee Benefits		550,825.86	162,437.52	713,263.38
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	13,088.73	34,163.77	47,252.50
Books and Other Reference Materials	4200	8,892.82	0.00	8,892.82
Materials and Supplies	4300	77,944.98	53,312.89	131,257.87
Noncapitalized Equipment	4400	3,297.69	0.00	3,297.69
Food	4700	0.00	77,969.57	77,969.57
Total, Books and Supplies		103,224.22	165,446.23	268,670.45
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100	53,954.42	0.00	53,954.42
Travel and Conferences	5200	48,538.61	31,528.62	80,067.23
Dues and Memberships	5300	15,717.49	0.00	15,717.49
Insurance	5400	55,636.43	0.00	55,636.43
Operations and Housekeeping Services	5500	168,611.89	106,614.90	275,226.79
Rentals, Leases, Repairs, and Noncap. Improvements	5600	333,272.25	431,151.15	764,423.40
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	531,368.05	112,459.70	643,827.75
Communications	5900	45,776.82	0.00	45,776.82
Total, Services and Other Operating Expenditures		1,252,875.96	681,754.37	1,934,630.33
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	30,101.04	0.00	30,101.04
Total, Capital Outlay		30,101.04	0.00	30,101.04
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	56,537.17	0.00	56,537.17
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:				
Interest	7438	7,448.06	0.00	7,448.06
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		7,448.06	0.00	7,448.06
Total, Other Outgo		63,985.23	0.00	63,985.23
<b>8. TOTAL EXPENDITURES</b>		4,036,052.40	2,058,805.39	6,094,857.79

**CHARTER SCHOOL UNAUDITED ACTUALS**  
**FINANCIAL REPORT -- ALTERNATIVE FORM**  
July 1, 2020 to June 30, 2021

Charter School Name: NEW VISION MIDDLE SCHOOL

CDS #: 276 - New Vision 36678760120006

Description	Object Code	Unrestricted	Restricted	Total
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		148,225.65	216,977.06	365,202.71
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(47,459.56)	47,459.56	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(47,459.56)	47,459.56	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)</b>		100,766.09	264,436.62	365,202.71
<b>F. FUND BALANCE / NET POSITION</b>				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	3,037,021.61	59,734.00	3,096,755.61
b. Adjustments/Restatements	9793, 9795	102,778.55	0.00	102,778.55
c. Adjusted Beginning Fund Balance /Net Position		3,139,800.16	59,734.00	3,199,534.16
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		3,240,566.25	324,170.62	3,564,736.87
<b>Components of Ending Fund Balance (Modified Accrual Basis only)</b>				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	523,018.70	0.00	523,018.70
b. Restricted Net Position	9797		324,170.62	324,170.62
c. Unrestricted Net Position	9790A	2,717,547.55	0.00	2,717,547.55

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: NEW VISION MIDDLE SCHOOL

CDS #: 276 - New Vision 36678760120006

Description	Object Code	Unrestricted	Restricted	Total
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	697,371.96	1,066,579.82	1,763,951.78
In Revolving Fund	9130	0.00	0.00	0.00
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
Collections Awaiting Deposit	9140	0.00	0.00	0.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	1,998,213.82	0.00	1,998,213.82
4. Due from Grantor Governments	9290	1,280,539.89	1,178,470.20	2,459,010.09
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	52,413.49	3,500.00	55,913.49
7. Other Current Assets	9340	88,459.00	0.00	88,459.00
8. Capital Assets (accrual basis only)	9400-9489	523,018.70	0.00	523,018.70
9. TOTAL ASSETS		4,640,016.86	2,248,550.02	6,888,566.88
<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	558,020.16	1,199,371.49	1,757,391.65
2. Due to Grantor Governments	9590	0.00	121,686.25	121,686.25
3. Current Loans	9640	812,357.62	0.00	812,357.62
4. Unearned Revenue	9650	0.00	76,815.66	76,815.66
5. Long-Term Liabilities (accrual basis only)	9660-9669	29,072.83	526,506.00	555,578.83
6. TOTAL LIABILITIES		1,399,450.61	1,924,379.40	3,323,830.01
<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 BALANCE /NET POSITION</b>				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		3,240,566.25	324,170.62	3,564,736.87

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2020 to June 30, 2021**

Charter School Name: NEW VISION MIDDLE SCHOOL  
CDS #: 276 - New Vision 36678760120006

**L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT**

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:**

**1. Federal Revenue Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

**2. Community Services Expenditures**

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2020 to June 30, 2021**

Charter School Name: NEW VISION MIDDLE SCHOOL  
CDS #: 276 - New Vision 36678760120006

**3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:**

Results of this calculation will be used for comparison with 2019-20 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2022-23.

a. Total Expenditures (B8)	6,094,857.79
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	1,178,263.01
c. Subtotal of State & Local Expenditures [a minus b]	4,916,594.78
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	37,549.10
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 4,879,045.68



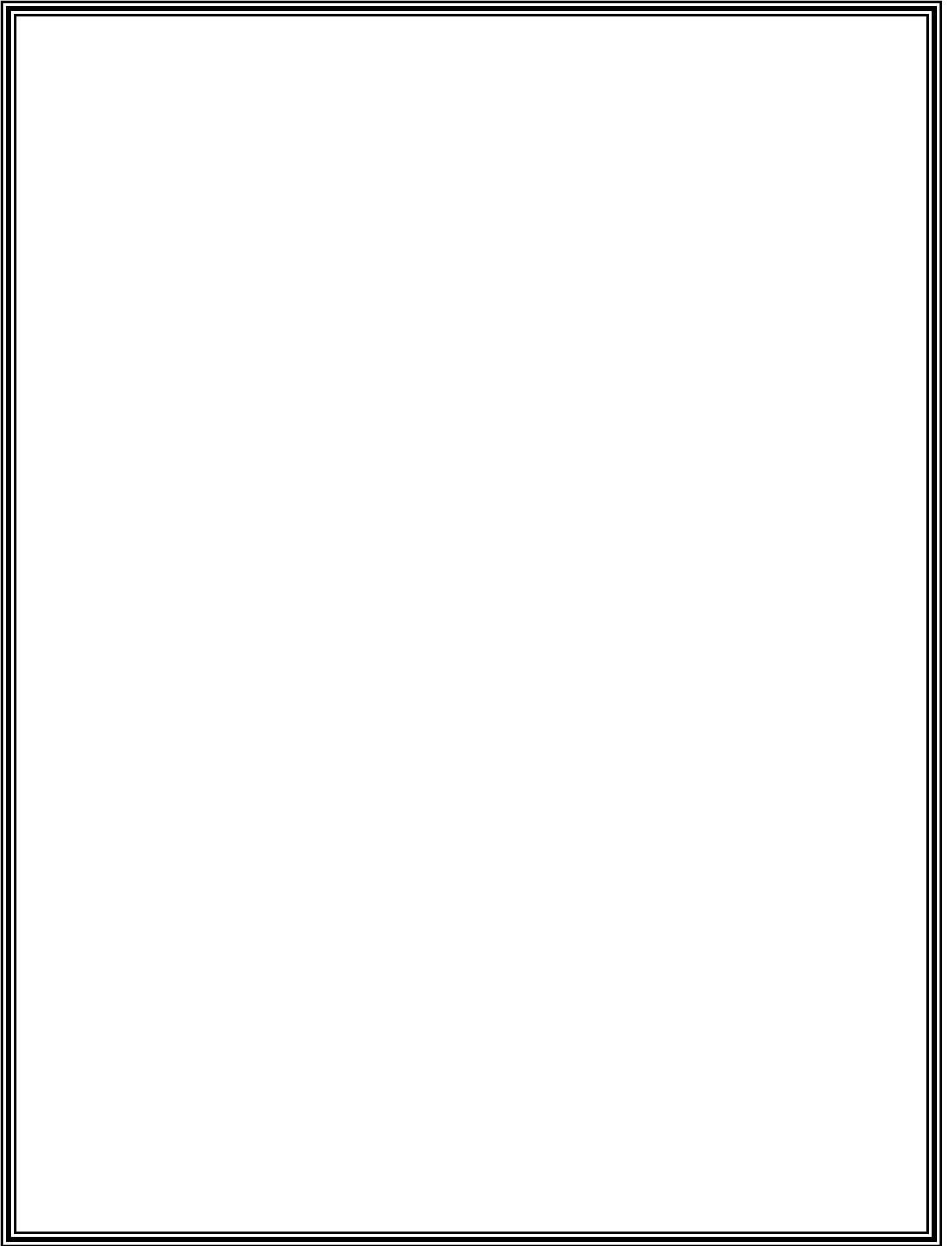
Ted Alejandro, County Superintendent

**Business Services Branch**  
**Business Advisory Services**  
**760 E. Brier Dr. San Bernardino, CA 92408**  
**(909) 386-9676**

# Options for Youth San Bernardino

## 2020-2021 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County  
Superintendent of Schools  
Business Advisory Services  
September 2021



CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2020 to June 30, 2021

CHARTER SCHOOL CERTIFICATION

Charter School Name: Options for Youth San Bernardino  
CDS #: 36678760120568 (5)  
Charter Approving Entity: San Bernardino City Unified School District  
County: San Bernardino  
Charter #: 1132

**NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:**

For information regarding this report, please contact:

For County Fiscal Contact:

Wendryn Barnhart  
~~Annette Baker~~  
Name  
Fiscal Support Analyst  
Business Advisor  
Title  
909-386-9679  
~~(909) 386-9676~~  
Telephone  
wendryn.barnhart@sbcusd.net  
~~annette.baker@sbcusd.net~~  
Email address

For Approving Entity:

James Cunningham  
Name  
Director, Accounting Services  
Title  
(909) 381 1152  
Telephone  
jim.cunningham@sbcusd.k12.ca.us  
Email address

For Charter School:

Alexandar Salazar  
Name  
Divisional Controller  
Title  
(626) 788-6291  
Telephone  
asalazar@9dot-es.com  
Email address

To the entity that approved the charter school:

( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: [Signature]  
Charter School Official  
(Original signature required)

Date: 8/27/2021

Printed  
Name: Ileana Arroyo

Title: Principal

To the County Superintendent of Schools:

( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: [Signature]  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Date: 10/04/2021

Printed  
Name: Harry "Doc" Ervin

Title: Superintendent

To the Superintendent of Public Instruction:

( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: [Signature]  
County Superintendent/Designee  
(Original signature required)

Date: 10/6/21

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: Options for Youth San Bernardino

CDS #: 276 - OFY 36678760120568

Charter Approving Entity: San Bernardino City Unified School District

County: San Bernardino

Charter #: 1132

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
1. LCFF Sources				
State Aid - Current Year	8011	7,944,847.11		7,944,847.11
Education Protection Account State Aid - Current Year	8012	4,690,249.98		4,690,249.98
State Aid - Prior Years	8019	0.00		0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	638,942.23		638,942.23
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		13,274,039.32	0.00	13,274,039.32
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	0.00	0.00
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	282,286.30	733,494.19	1,015,780.49
Total, Other State Revenues		282,286.30	733,494.19	1,015,780.49
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	250.00		250.00
Total, Local Revenues		250.00	0.00	250.00
5. TOTAL REVENUES		13,556,575.62	733,494.19	14,290,069.81
<b>B. EXPENDITURES (see NOTE in Section L)</b>				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	4,500,262.91	560,670.30	5,060,933.21
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300			0.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		4,500,262.91	560,670.30	5,060,933.21
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	497,104.31		497,104.31
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical, Technical and Office Salaries	2400			0.00
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		497,104.31	0.00	497,104.31

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: Options for Youth San Bernardino

CDS #: 276 - OFY 36678760120568

Description	Object Code	Unrestricted	Restricted	Total
<b>3. Employee Benefits</b>				
STRS	3101-3102			0.00
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302			0.00
Health and Welfare Benefits	3401-3402	532,061.32	52,701.65	584,762.97
Unemployment Insurance	3501-3502			0.00
Workers' Compensation Insurance	3601-3602	42,420.07		42,420.07
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	209,712.54	16,417.98	226,130.52
Total, Employee Benefits		784,193.93	69,119.63	853,313.56
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	544,890.47	2,873.12	547,763.59
Books and Other Reference Materials	4200	43,380.56		43,380.56
Materials and Supplies	4300	202,255.09		202,255.09
Noncapitalized Equipment	4400	90,009.01		90,009.01
Food	4700	30,823.58		30,823.58
Total, Books and Supplies		911,358.71	2,873.12	914,231.83
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100	998,690.60	368,765.00	1,367,455.60
Travel and Conferences	5200	325.38		325.38
Dues and Memberships	5300	12,900.87		12,900.87
Insurance	5400	130,050.28		130,050.28
Operations and Housekeeping Services	5500	196,792.03		196,792.03
Rentals, Leases, Repairs, and Noncap. Improvements	5600	582,547.79		582,547.79
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	2,599,503.77	5,201.43	2,604,705.20
Communications	5900	109,068.78	2,131.34	111,200.12
Total, Services and Other Operating Expenditures		4,629,879.50	376,097.77	5,005,977.27
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	509,554.45		509,554.45
Total, Capital Outlay		509,554.45	0.00	509,554.45
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438	16,144.69		16,144.69
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		16,144.69	0.00	16,144.69
Total, Other Outgo		16,144.69	0.00	16,144.69
<b>8. TOTAL EXPENDITURES</b>		11,848,498.50	1,008,760.82	12,857,259.32

**CHARTER SCHOOL UNAUDITED ACTUALS**  
**FINANCIAL REPORT -- ALTERNATIVE FORM**  
July 1, 2020 to June 30, 2021

Charter School Name: Options for Youth San Bernardino

CDS #: 276 - OFY 36678760120568

Description	Object Code	Unrestricted	Restricted	Total
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		1,708,077.12	(275,266.63)	1,432,810.49
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(275,266.63)	275,266.63	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(275,266.63)	275,266.63	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)</b>		1,432,810.49	0.00	1,432,810.49
<b>F. FUND BALANCE / NET POSITION</b>				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	817,959.00		817,959.00
b. Adjustments/Restatements	9793, 9795	(183,519.00)		(183,519.00)
c. Adjusted Beginning Fund Balance /Net Position		634,440.00	0.00	634,440.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		2,067,250.49	0.00	2,067,250.49
<b>Components of Ending Fund Balance (Modified Accrual Basis only)</b>				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	835,510.87		835,510.87
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	1,231,739.62	0.00	1,231,739.62

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: Options for Youth San Bernardino

CDS #: 276 - OFY 36678760120568

Description	Object Code	Unrestricted	Restricted	Total
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	2,880,142.99		2,880,142.99
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	2,028,884.07		2,028,884.07
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	125,698.83		125,698.83
7. Other Current Assets	9340	36,456.61		36,456.61
8. Capital Assets (accrual basis only)	9400-9489	835,510.87		835,510.87
9. TOTAL ASSETS		5,906,693.37	0.00	5,906,693.37
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
<b>I. LIABILITIES</b>				
1. Accounts Payable	9500	2,743,049.55		2,743,049.55
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650	553,015.23		553,015.23
5. Long-Term Liabilities (accrual basis only)	9660-9669	543,378.10		543,378.10
6. TOTAL LIABILITIES		3,839,442.88	0.00	3,839,442.88
<b>J. DEFERRED INFLOWS OF RESOURCES</b>				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
<b>K. FUND BALANCE /NET POSITION</b>				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		2,067,250.49	0.00	2,067,250.49

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2020 to June 30, 2021**

Charter School Name: Options for Youth San Bernardino  
CDS #: 276 - OFY 36678760120568

**L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT**

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:**

**1. Federal Revenue Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

**2. Community Services Expenditures**

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

**CHARTER SCHOOL UNAUDITED ACTUALS**  
**FINANCIAL REPORT -- ALTERNATIVE FORM**  
**July 1, 2020 to June 30, 2021**

Charter School Name: Options for Youth San Bernardino  
CDS #: 276 - OFY 36678760120568

**3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:**

Results of this calculation will be used for comparison with 2019-20 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2022-23.

a. Total Expenditures (B8)	12,857,259.32
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	0.00
c. Subtotal of State & Local Expenditures [a minus b]	12,857,259.32
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	525,699.14
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 12,331,560.18



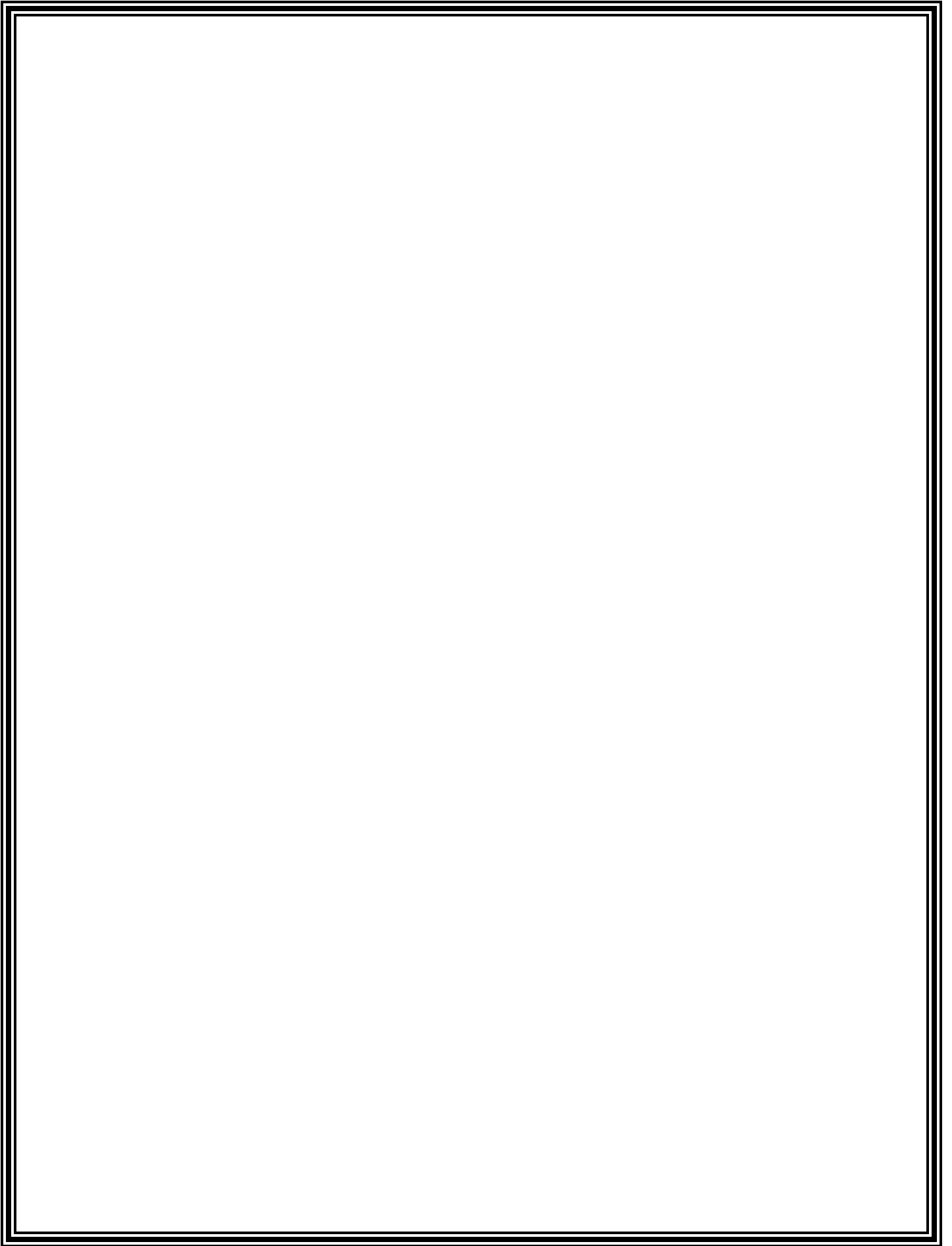
Ted Alejandro, County Superintendent

**Business Services Branch**  
**Business Advisory Services**  
**760 E. Brier Dr. San Bernardino, CA 92408**  
**(909) 386-9676**

# Provisional Accelerated Learning Academy

## 2020-2021 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County  
Superintendent of Schools  
Business Advisory Services  
September 2021



CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2020 to June 30, 2021

CHARTER SCHOOL CERTIFICATION

Charter School Name: Provisional Accelerated Learning Academy  
CDS #: 36678763630993  
Charter Approving Entity: San Bernardino City Unified  
County: San Bernardino  
Charter #: 0335

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Wendryn Barnhart  
~~Annette Baker~~  
Name  
Fiscal Support Analyst  
~~Business Advisor~~  
Title  
909-386-9679  
~~909-386-5741~~  
Telephone  
wendryn.barnhart@sbcusd.k12.ca.us  
~~annette.baker@sbcss.net~~  
Email address

For Approving Entity:

James Cunningham  
Name  
Director of Accounting Services  
Title  
909-381-1152  
Telephone  
Jim.Cunningham@sbcusd.k12.ca.us  
Email address

For Charter School:

Zach Wolfe  
Name  
Back Office Consultant  
Title  
619-817-7643  
Telephone  
zach@thebcogroup.com  
Email address

To the entity that approved the charter school:

( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: \_\_\_\_\_  
Charter School Official  
(Original signature required)

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

Printed Name: Dwaine Radden Sr.

Title: CEO

To the County Superintendent of Schools:

( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Date: 10/04/2021

Printed Name: Harry "Doc" Ervin

Title: Superintendent

To the Superintendent of Public Instruction:

( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: W. Barnhart  
County Superintendent/Designee  
(Original signature required)

Date: 10/6/21

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

**Charter School Name:** Provisional Accelerated Learning Academy  
**CDS #:** 276 - PAL 36678763630993  
**Charter Approving Entity:** San Bernardino City Unified  
**County:** San Bernardino  
**Charter #:** 0335

**This charter school uses the following basis of accounting:**

**(Please enter an "X" in the applicable box below; check only one box)**

- ☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
1. LCFF Sources				
State Aid - Current Year	8011	2,453,719.00		2,453,719.00
Education Protection Account State Aid - Current Year	8012	1,411,918.00		1,411,918.00
State Aid - Prior Years	8019	2,551.00		2,551.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	197,470.54		197,470.54
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		4,065,658.54	0.00	4,065,658.54
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		282,300.34	282,300.34
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		1,850,573.77	1,850,573.77
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299		128,009.99	128,009.99
Total, Federal Revenues		0.00	2,260,884.10	2,260,884.10
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	61,733.36	540,992.46	602,725.82
Total, Other State Revenues		61,733.36	540,992.46	602,725.82
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	931,330.57	188,353.13	1,119,683.70
Total, Local Revenues		931,330.57	188,353.13	1,119,683.70
5. TOTAL REVENUES		5,058,722.47	2,990,229.69	8,048,952.16
<b>B. EXPENDITURES (see NOTE in Section L)</b>				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	619,608.63	127,935.72	747,544.35
Certificated Pupil Support Salaries	1200	98,211.69	962.66	99,174.35
Certificated Supervisors' and Administrators' Salaries	1300	71,798.37		71,798.37
Other Certificated Salaries	1900		67,240.22	67,240.22
Total, Certificated Salaries		789,618.69	196,138.60	985,757.29
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100			0.00
Noncertificated Support Salaries	2200	96,492.53	97,935.26	194,427.79
Noncertificated Supervisors' and Administrators' Salaries	2300	301,734.58		301,734.58
Clerical, Technical and Office Salaries	2400	250,234.13		250,234.13
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		648,461.24	97,935.26	746,396.50

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: Provisional Accelerated Learning Academy

CDS #: 276 - PAL 36678763630993

Description	Object Code	Unrestricted	Restricted	Total
<b>3. Employee Benefits</b>				
STRS	3101-3102	142,768.78	16,248.55	159,017.33
PERS	3201-3202	94,417.65	22,455.50	116,873.15
OASDI / Medicare / Alternative	3301-3302	59,752.93	13,595.04	73,347.97
Health and Welfare Benefits	3401-3402	279,676.97	24,347.61	304,024.58
Unemployment Insurance	3501-3502	19,457.75	3,485.60	22,943.35
Workers' Compensation Insurance	3601-3602	12,968.00		12,968.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		609,042.08	80,132.30	689,174.38
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	19,793.70	36,197.42	55,991.12
Books and Other Reference Materials	4200		6,852.45	6,852.45
Materials and Supplies	4300	33,151.43	24,458.24	57,609.67
Noncapitalized Equipment	4400	7,406.00	4,481.26	11,887.26
Food	4700	58,855.27	1,363,049.38	1,421,904.65
Total, Books and Supplies		119,206.40	1,435,038.75	1,554,245.15
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	1,521.01	16,634.00	18,155.01
Dues and Memberships	5300	3,963.46	3,169.75	7,133.21
Insurance	5400	83,373.41		83,373.41
Operations and Housekeeping Services	5500	185,498.69	38,266.50	223,765.19
Rentals, Leases, Repairs, and Noncap. Improvements	5600	284,551.99	27,320.37	311,872.36
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	171,191.52	152,183.46	323,374.98
Communications	5900	47,489.83	68,871.34	116,361.17
Total, Services and Other Operating Expenditures		777,589.91	306,445.42	1,084,035.33
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	10,101.31		10,101.31
Total, Capital Outlay		10,101.31	0.00	10,101.31
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399	(22,295.67)	22,295.67	0.00
Debt Service:				
Interest	7438	12,915.00		12,915.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		12,915.00	0.00	12,915.00
Total, Other Outgo		(9,380.67)	22,295.67	12,915.00
<b>8. TOTAL EXPENDITURES</b>		2,944,638.96	2,137,986.00	5,082,624.96

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: Provisional Accelerated Learning Academy

CDS #: 276 - PAL 36678763630993

Description	Object Code	Unrestricted	Restricted	Total
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		2,114,083.51	852,243.69	2,966,327.20
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	30,378.81	(30,378.81)	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		30,378.81	(30,378.81)	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)</b>		2,144,462.32	821,864.88	2,966,327.20
<b>F. FUND BALANCE / NET POSITION</b>				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,606,311.09	71,028.00	1,677,339.09
b. Adjustments/Restatements	9793, 9795	238,329.82	(42,531.00)	195,798.82
c. Adjusted Beginning Fund Balance /Net Position		1,844,640.91	28,497.00	1,873,137.91
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		3,989,103.23	850,361.88	4,839,465.11
<b>Components of Ending Fund Balance (Modified Accrual Basis only)</b>				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
<b>3. Components of Ending Net Position (Accrual Basis only)</b>				
a. Net Investment in Capital Assets	9796	169,911.97		169,911.97
b. Restricted Net Position	9797		850,361.88	850,361.88
c. Unrestricted Net Position	9790A	3,819,191.26	0.00	3,819,191.26

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: Provisional Accelerated Learning Academy

CDS #: 276 - PAL 36678763630993

Description	Object Code	Unrestricted	Restricted	Total
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	2,188,653.22	350,497.88	2,539,151.10
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	1,900,177.29	499,864.00	2,400,041.29
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	39,433.24		39,433.24
7. Other Current Assets	9340	439,083.39		439,083.39
8. Capital Assets (accrual basis only)	9400-9489	169,911.97		169,911.97
9. TOTAL ASSETS		4,737,259.11	850,361.88	5,587,620.99
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
<b>I. LIABILITIES</b>				
1. Accounts Payable	9500	264,957.28		264,957.28
2. Due to Grantor Governments	9590	385,582.81		385,582.81
3. Current Loans	9640			0.00
4. Unearned Revenue	9650	97,615.79		97,615.79
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		748,155.88	0.00	748,155.88
<b>J. DEFERRED INFLOWS OF RESOURCES</b>				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
<b>K. FUND BALANCE /NET POSITION</b>				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		3,989,103.23	850,361.88	4,839,465.11

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2020 to June 30, 2021**

Charter School Name: Provisional Accelerated Learning Academy  
CDS #: 276 - PAL 36678763630993

**L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT**

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:**

**1. Federal Revenue Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

**2. Community Services Expenditures**

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS**  
**FINANCIAL REPORT -- ALTERNATIVE FORM**  
**July 1, 2020 to June 30, 2021**

Charter School Name: Provisional Accelerated Learning Academy

CDS #: 276 - PAL 36678763630993

**3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:**

Results of this calculation will be used for comparison with 2019-20 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2022-23.

a. Total Expenditures (B8)	5,082,624.96
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	2,260,884.10
c. Subtotal of State & Local Expenditures [a minus b]	2,821,740.86
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	23,016.31
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 2,798,724.55



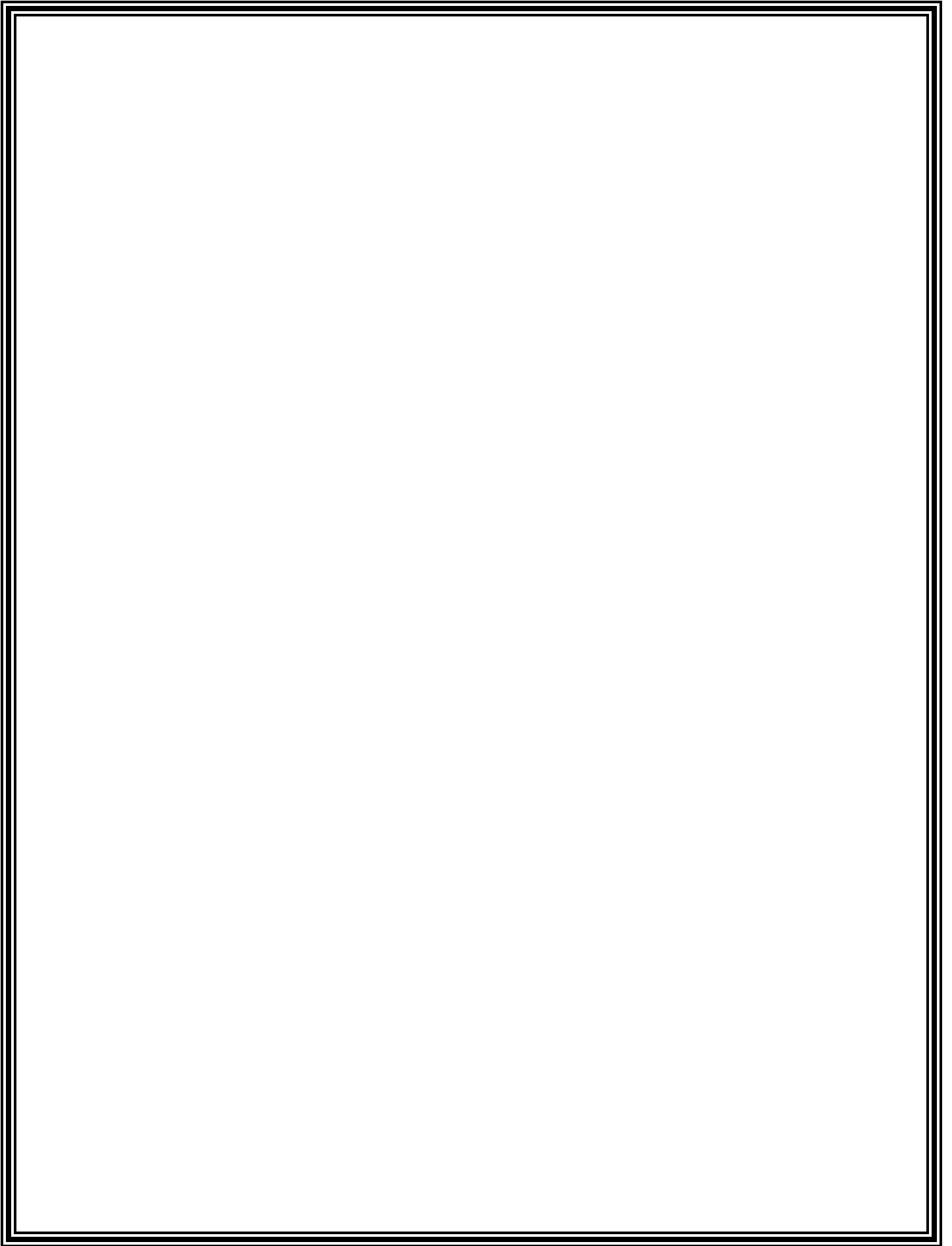
Ted Alejandro, County Superintendent

**Business Services Branch**  
**Business Advisory Services**  
**760 E. Brier Dr. San Bernardino, CA 92408**  
**(909) 386-9676**

# Public Safety Academy

## 2020-2021 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County  
Superintendent of Schools  
Business Advisory Services  
September 2021



CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2020 to June 30, 2021

CHARTER SCHOOL CERTIFICATION

Charter School Name: Public Safety Academy of San Bernardino  
CDS #: 36678760109850-2  
Charter Approving Entity: San Bernardino City Unified School District  
County: San Bernardino  
Charter #: 0731

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Wendryn Barnhart  
~~Annette Baker~~  
Name  
Fiscal Support Analyst  
~~Business Adviser~~  
Title  
909-386-9679  
~~909-386-9676~~  
Telephone  
wendryn.barnhart@sbcusd.net  
~~annette.baker@sbcusd.net~~  
Email address

For Approving Entity:

James Cunningham  
Name  
Director of Accounting Services  
Title  
909-381-1152  
Telephone  
jim.cunningham@sbcusd.k12.ca.us  
Email address

For Charter School:

Jennifer Stickel  
Name  
Principal  
Title  
909-382-2211  
Telephone  
jstickel@psasb.us  
Email address

To the entity that approved the charter school:

( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 42100(b).

Signed: [Signature]  
Charter School Official  
(Original signature required)

Date: 8/31/21

Printed Name: Jennifer Stickel

Title: Principal

To the County Superintendent of Schools:

( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 42100(a).

Signed: [Signature]  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Date: 10/04/2021

Printed Name: Harry "Doc" Ervin

Title: Superintendent

To the Superintendent of Public Instruction:

( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: W. Barnhart  
County Superintendent/Designee  
(Original signature required)

Date: 10/6/21

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

**Charter School Name:** Public Safety Academy of San Bernardino  
**CDS #:** 276 - PSASB 36678760109850 Alternative Form 8-31-21  
**Charter Approving Entity:** San Bernardino City Unified School District  
**County:** San Bernardino  
**Charter #:** 0731

**This charter school uses the following basis of accounting:**

**(Please enter an "X" in the applicable box below; check only one box)**

- ☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)  
☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
<b>1. LCFF Sources</b>				
State Aid - Current Year	8011	2,853,021.00		2,853,021.00
Education Protection Account State Aid - Current Year	8012	1,601,134.00		1,601,134.00
State Aid - Prior Years	8019	1,950.00		1,950.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	232,501.00		232,501.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		4,688,606.00	0.00	4,688,606.00
<b>2. Federal Revenues (see NOTE in Section L)</b>				
No Child Left Behind/Every Student Succeeds Act	8290		186,215.36	186,215.36
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		11,698.46	11,698.46
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299		656,493.38	656,493.38
Total, Federal Revenues		0.00	854,407.20	854,407.20
<b>3. Other State Revenues</b>				
Special Education - State	StateRevSE		230,035.94	230,035.94
All Other State Revenues	StateRevAO	86,700.92	250,696.22	337,397.14
Total, Other State Revenues		86,700.92	480,732.16	567,433.08
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRevAO	77,391.90	0.00	77,391.90
Total, Local Revenues		77,391.90	0.00	77,391.90
<b>5. TOTAL REVENUES</b>		4,852,698.82	1,335,139.36	6,187,838.18
<b>B. EXPENDITURES (see NOTE in Section L)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	1,305,998.99	55,500.00	1,361,498.99
Certificated Pupil Support Salaries	1200	286,940.10	54,963.61	341,903.71
Certificated Supervisors' and Administrators' Salaries	1300	164,673.49	70,983.56	235,657.05
Other Certificated Salaries	1900	0.00	53,883.58	53,883.58
Total, Certificated Salaries		1,757,612.58	235,330.75	1,992,943.33
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100	93,854.32	99,368.35	193,222.67
Noncertificated Support Salaries	2200	44,782.29	3,000.00	47,782.29
Noncertificated Supervisors' and Administrators' Salaries	2300	85,007.53	1,500.00	86,507.53
Clerical, Technical and Office Salaries	2400	166,310.14	9,000.00	175,310.14
Other Noncertificated Salaries	2900	70,074.66	240,945.23	311,019.89
Total, Noncertificated Salaries		460,028.94	353,813.58	813,842.52
<b>3. Employee Benefits</b>				
STRS	3101-3102	276,654.13	26,191.83	302,845.96
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	60,448.85	25,326.45	85,775.30
Health and Welfare Benefits	3401-3402	161,280.57	34,145.05	195,425.62
Unemployment Insurance	3501-3502	7,686.52	4,405.63	12,092.15
Workers' Compensation Insurance	3601-3602	52,986.08	6,095.19	59,081.27
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		559,056.15	96,164.15	655,220.30
<b>4. Books and Supplies</b>				

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

**Charter School Name:** Public Safety Academy of San Bernardino

**CDS #:** 276 - PSASB 36678760109850 Alternative Form 8-31-21

Approved Textbooks and Core Curricula Materials	4100	0.00	33,334.26	33,334.26
Books and Other Reference Materials	4200	0.00	13,457.46	13,457.46
Materials and Supplies	4300	33,569.21	24,771.43	58,340.64
Noncapitalized Equipment	4400	18,149.45	165,966.17	184,115.62
Food	4700	0.00	33,045.25	33,045.25
Total, Books and Supplies		51,718.66	270,574.57	322,293.23
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	538.65	8,572.56	9,111.21
Dues and Memberships	5300	8,895.44	0.00	8,895.44
Insurance	5400	58,066.30	0.00	58,066.30
Operations and Housekeeping Services	5500	48,572.05	36,433.44	85,005.49
Rentals, Leases, Repairs, and Noncap. Improvements	5600	83,111.78	146,045.29	229,157.07
Transfers of Direct Costs	5700-5799	(217,000.00)	217,000.00	0.00
Professional/Consulting Services and Operating Expend.	5800	448,757.51	94,875.79	543,633.30
Communications	5900	31,842.22	33,713.89	65,556.11
Total, Services and Other Operating Expenditures		462,783.95	536,640.97	999,424.92
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	93,126.68	0.00	93,126.68
Total, Capital Outlay		93,126.68	0.00	93,126.68
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		3,384,326.96	1,492,524.02	4,876,850.98
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>	<b>Object Code</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
		1,468,371.86	(157,384.66)	1,310,987.20
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(157,384.66)	157,384.66	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(157,384.66)	157,384.66	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)</b>		1,310,987.20	0.00	1,310,987.20
<b>F. FUND BALANCE / NET POSITION</b>				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	3,556,416.79	88,390.27	3,644,807.06
b. Adjustments/Restatements	9793, 9795	3,461.83		3,461.83
c. Adjusted Beginning Fund Balance /Net Position		3,559,878.62	88,390.27	3,648,268.89
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		4,870,865.82	88,390.27	4,959,256.09
<b>Components of Ending Fund Balance (Modified Accrual Basis only)</b>				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Capital Assets (equals Object 9320)	9712			0.00
3. Prepaid Expenses (equals Object 9330)	9713			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

**Charter School Name:** Public Safety Academy of San Bernardino

**CDS #:** 276 - PSASB 36678760109850 Alternative Form 8-31-21

4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
<b>3. Components of Ending Net Position (Accrual Basis only)</b>				
a. Net Investment in Capital Assets	9796	298,495.74		298,495.74
b. Restricted Net Position	9797		88,390.27	88,390.27
c. Unrestricted Net Position	9790A	4,572,370.08	0.00	4,572,370.08
<b>Description</b>	<b>Object Code</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	3,076,183.50	88,390.27	3,164,573.77
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200			0.00
4. Due from Grantor Governments	9290	1,929,350.76		1,929,350.76
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	34,885.68		34,885.68
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489	298,495.74		298,495.74
9. TOTAL ASSETS		5,338,915.68	88,390.27	5,427,305.95
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
<b>I. LIABILITIES</b>				
1. Accounts Payable	9500	44,264.11		44,264.11
2. Due to Grantor Governments	9590	23,303.94		23,303.94
3. Current Loans	9640			0.00
4. Unearned Revenue	9650	326,297.41		326,297.41
5. Long-Term Liabilities (accrual basis only)	9660-9669	74,184.40		74,184.40
6. TOTAL LIABILITIES		468,049.86	0.00	468,049.86
<b>J. DEFERRED INFLOWS OF RESOURCES</b>				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
<b>K. FUND BALANCE /NET POSITION</b>				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		4,870,865.82	88,390.27	4,959,256.09

**L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT**

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:**

**1. Federal Revenue Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

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**Charter School Name:** Public Safety Academy of San Bernardino

**CDS #:** 276 - PSASB 36678760109850 Alternative Form 8-31-21

Federal Program Name (If no amounts, indicate "NONE")

a. NONE	
b.	
c.	
d.	
e.	
f.	
g.	
h.	
i.	
j.	
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	

Capital Outlay	Debt Service	Total
\$		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
0.00	0.00	0.00

**2. Community Services Expenditures**

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	
	0.00

**3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:**

Results of this calculation will be used for comparison with 2019-20 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2022-23.

a. Total Expenditures (B8)	4,876,850.98
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	854,407.20
c. Subtotal of State & Local Expenditures [a minus b]	4,022,443.78
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	93,126.68
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 3,929,317.10



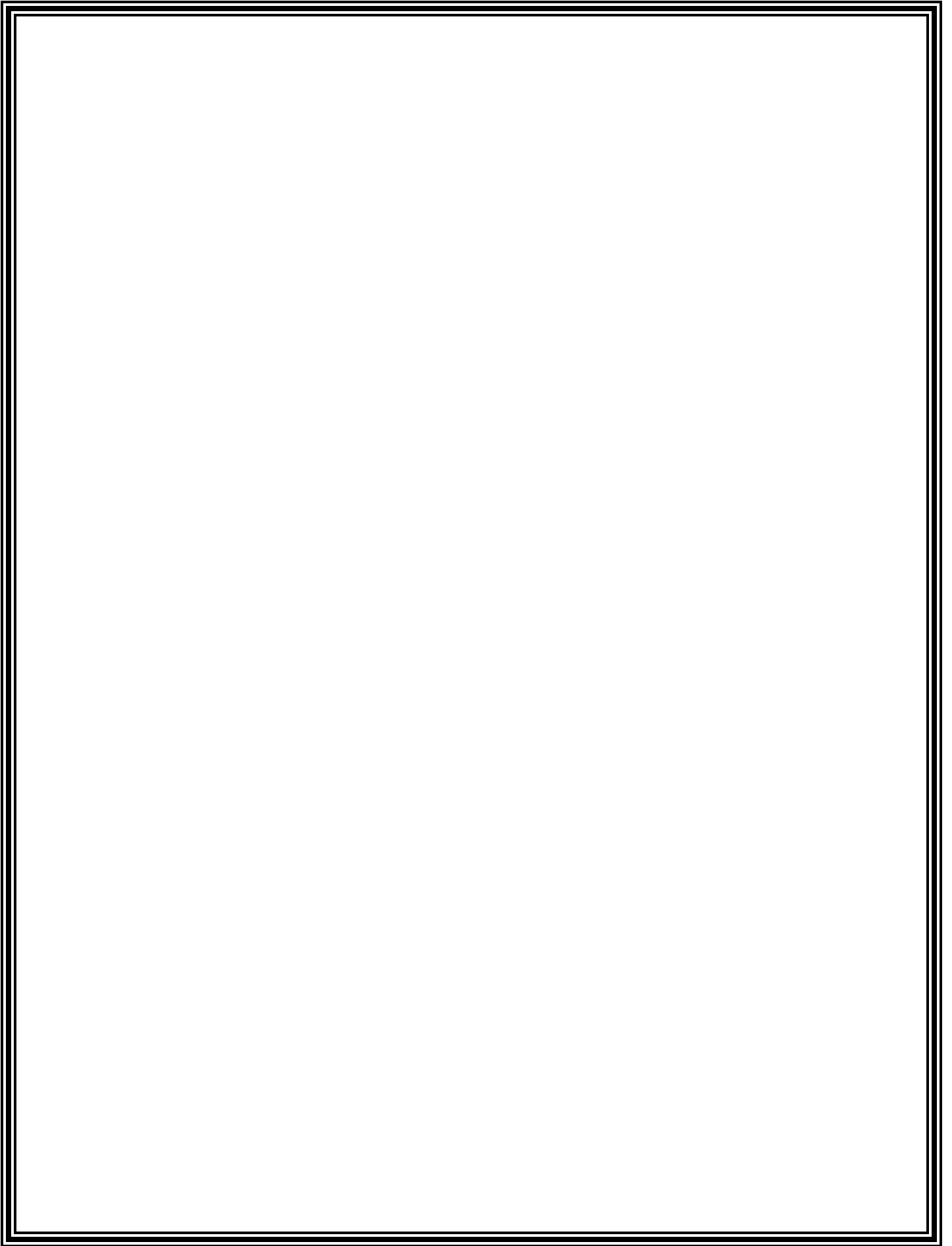
Ted Alejandro, County Superintendent

**Business Services Branch**  
**Business Advisory Services**  
**760 E. Brier Dr. San Bernardino, CA 92408**  
**(909) 386-9676**

# Savant Preparatory Academy of Business

## 2020-2021 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County  
Superintendent of Schools  
Business Advisory Services  
September 2021



CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT – ALTERNATIVE FORM  
July 1, 2020 to June 30, 2021

CHARTER SCHOOL CERTIFICATION

Charter School Name: SAVANT PREPARATORY ACADEMY FOR BUSINESS  
CDS #: 36678760137935  
Charter Approving Entity: SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT  
County: SAN BERNARDINO  
Charter #: 1971

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Wendryn Barnhart  
Annette Baker  
Name  
Fiscal Support Analyst  
Business Advisor  
Title  
909-386-9679  
(909) 386-9676  
Telephone  
wendryn.barnhart@sbcusd.net  
annette.baker@sbcusd.net  
Email address

For Approving Entity:

Jim Cunningham  
Name  
Director, Accounting Services  
Title  
(909) 381-1151  
Telephone  
jim.cunningham@sbcusd.k12.ca.us  
Email address

For Charter School:

John J. Arndt, CPA  
Name  
Business Representative  
Title  
(323) 457-0499  
Telephone  
jarndt@iconsrm.com  
Email address

To the entity that approved the charter school:

- ( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: Eva Tillman  
Charter School Official  
(Original signature required)

Date: sep. 24, 2021

Printed  
Name: Eva Tillman

Title: Executive Director

To the County Superintendent of Schools:

- ( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: [Signature]  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Date: 10/04/2021

Printed  
Name: Harry "Doc" Ervin

Title: Superintendent

To the Superintendent of Public Instruction:

- ( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: W Barnhart

Date: 10/6/21

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: SAVANT PREPARATORY ACADEMY FOR BUSINESS

CDS #: 276 - Savant 36678760137935

Charter Approving Entity: SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT

County: SAN BERNARDINO

Charter #: 1971

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
1. LCFF Sources				
State Aid - Current Year	8011	1,621,527.00		1,621,527.00
Education Protection Account State Aid - Current Year	8012	31,720.00		31,720.00
State Aid - Prior Years	8019	0.00		0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	92,673.00		92,673.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		1,745,920.00	0.00	1,745,920.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		273,460.76	273,460.76
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		0.00	0.00
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	29.65	0.00	29.65
Total, Federal Revenues		29.65	273,460.76	273,490.41
3. Other State Revenues				
Special Education - State	StateRevSE		99,125.00	99,125.00
All Other State Revenues	StateRevAO	35,047.05	91,019.46	126,066.51
Total, Other State Revenues		35,047.05	190,144.46	225,191.51
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	14,516.28	0.00	14,516.28
Total, Local Revenues		14,516.28	0.00	14,516.28
5. TOTAL REVENUES		1,795,512.98	463,605.22	2,259,118.20
<b>B. EXPENDITURES (see NOTE in Section L)</b>				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	222,061.09	70,462.27	292,523.36
Certificated Pupil Support Salaries	1200	19,072.42	12,007.58	31,080.00
Certificated Supervisors' and Administrators' Salaries	1300	150,288.96	30,711.04	181,000.00
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		391,422.47	113,180.89	504,603.36
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	65,860.00	13,600.00	79,460.00
Noncertificated Support Salaries	2200	12,458.25	7,710.79	20,169.04
Noncertificated Supervisors' and Administrators' Salaries	2300	83,190.00	6,810.00	90,000.00
Clerical, Technical and Office Salaries	2400	35,040.00	0.00	35,040.00
Other Noncertificated Salaries	2900	0.00	0.00	0.00
Total, Noncertificated Salaries		196,548.25	28,120.79	224,669.04

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

**Charter School Name: SAVANT PREPARATORY ACADEMY FOR BUSINESS**

**CDS #: 276 - Savant 36678760137935**

Description	Object Code	Unrestricted	Restricted	Total
<b>3. Employee Benefits</b>				
STRS	3101-3102	67,150.44	19,225.79	86,376.23
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	18,630.82	3,703.76	22,334.58
Health and Welfare Benefits	3401-3402	39,968.55	7,423.27	47,391.82
Unemployment Insurance	3501-3502	4,569.98	668.39	5,238.37
Workers' Compensation Insurance	3601-3602	5,474.79	1,155.21	6,630.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00
Total, Employee Benefits		135,794.58	32,176.42	167,971.00
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	6,078.43	22,100.66	28,179.09
Books and Other Reference Materials	4200	2,159.45	277.97	2,437.42
Materials and Supplies	4300	26,501.63	3,480.59	29,982.22
Noncapitalized Equipment	4400	31,943.83	82,360.04	114,303.87
Food	4700	31,654.40	0.00	31,654.40
Total, Books and Supplies		98,337.74	108,219.26	206,557.00
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100	11,528.69	0.00	11,528.69
Travel and Conferences	5200	3,178.75	0.00	3,178.75
Dues and Memberships	5300	20,505.23	3,224.25	23,729.48
Insurance	5400	23,652.00	0.00	23,652.00
Operations and Housekeeping Services	5500	270.00	0.00	270.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	86,663.52	0.00	86,663.52
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	145,871.97	141,512.77	287,384.74
Communications	5900	20,576.83	9,594.64	30,171.47
Total, Services and Other Operating Expenditures		312,246.99	154,331.66	466,578.65
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	49,947.49	0.00	49,947.49
Total, Capital Outlay		49,947.49	0.00	49,947.49
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:				
Interest	7438	3,214.99	0.00	3,214.99
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		3,214.99	0.00	3,214.99
Total, Other Outgo		3,214.99	0.00	3,214.99
<b>8. TOTAL EXPENDITURES</b>		1,187,512.51	436,029.02	1,623,541.53

**CHARTER SCHOOL UNAUDITED ACTUALS**  
**FINANCIAL REPORT -- ALTERNATIVE FORM**  
July 1, 2020 to June 30, 2021

Charter School Name: SAVANT PREPARATORY ACADEMY FOR BUSINESS

CDS #: 276 - Savant 36678760137935

Description	Object Code	Unrestricted	Restricted	Total
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		608,000.47	27,576.20	635,576.67
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)</b>		608,000.47	27,576.20	635,576.67
<b>F. FUND BALANCE / NET POSITION</b>				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	458,777.03	(103,005.38)	355,771.65
b. Adjustments/Restatements	9793, 9795	6,698.75	0.00	6,698.75
c. Adjusted Beginning Fund Balance /Net Position		465,475.78	(103,005.38)	362,470.40
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,073,476.25	(75,429.18)	998,047.07
<b>Components of Ending Fund Balance (Modified Accrual Basis only)</b>				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
<b>3. Components of Ending Net Position (Accrual Basis only)</b>				
a. Net Investment in Capital Assets	9796	0.00	0.00	0.00
b. Restricted Net Position	9797		0.00	0.00
c. Unrestricted Net Position	9790A	1,073,476.25	(75,429.18)	998,047.07

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

**Charter School Name: SAVANT PREPARATORY ACADEMY FOR BUSINESS**

**CDS #: 276 - Savant 36678760137935**

Description	Object Code	Unrestricted	Restricted	Total
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	262,127.48	94,217.00	356,344.48
In Revolving Fund	9130	0.00	0.00	0.00
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
Collections Awaiting Deposit	9140	0.00	0.00	0.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	752,676.72	10,661.00	763,337.72
4. Due from Grantor Governments	9290	122,556.28	60,678.72	183,235.00
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	2,442.18	0.00	2,442.18
7. Other Current Assets	9340	0.00	0.00	0.00
8. Capital Assets (accrual basis only)	9400-9489	0.00	0.00	0.00
9. TOTAL ASSETS		1,139,802.66	165,556.72	1,305,359.38
<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	66,326.41	212,264.90	278,591.31
2. Due to Grantor Governments	9590	0.00	0.00	0.00
3. Current Loans	9640	0.00	0.00	0.00
4. Unearned Revenue	9650	0.00	28,721.00	28,721.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	0.00	0.00	0.00
6. TOTAL LIABILITIES		66,326.41	240,985.90	307,312.31
<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 BALANCE /NET POSITION</b>				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		1,073,476.25	(75,429.18)	998,047.07

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2020 to June 30, 2021**

Charter School Name: SAVANT PREPARATORY ACADEMY FOR BUSINESS  
CDS #: 276 - Savant 36678760137935

**L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT**

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:**

**1. Federal Revenue Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

**2. Community Services Expenditures**

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2020 to June 30, 2021**

**Charter School Name:** SAVANT PREPARATORY ACADEMY FOR BUSINESS  
**CDS #:** 276 - Savant 36678760137935

**3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:**

Results of this calculation will be used for comparison with 2019-20 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2022-23.

a. Total Expenditures (B8)	1,623,541.53
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	273,490.41
c. Subtotal of State & Local Expenditures [a minus b]	1,350,051.12
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	53,162.48
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 1,296,888.64



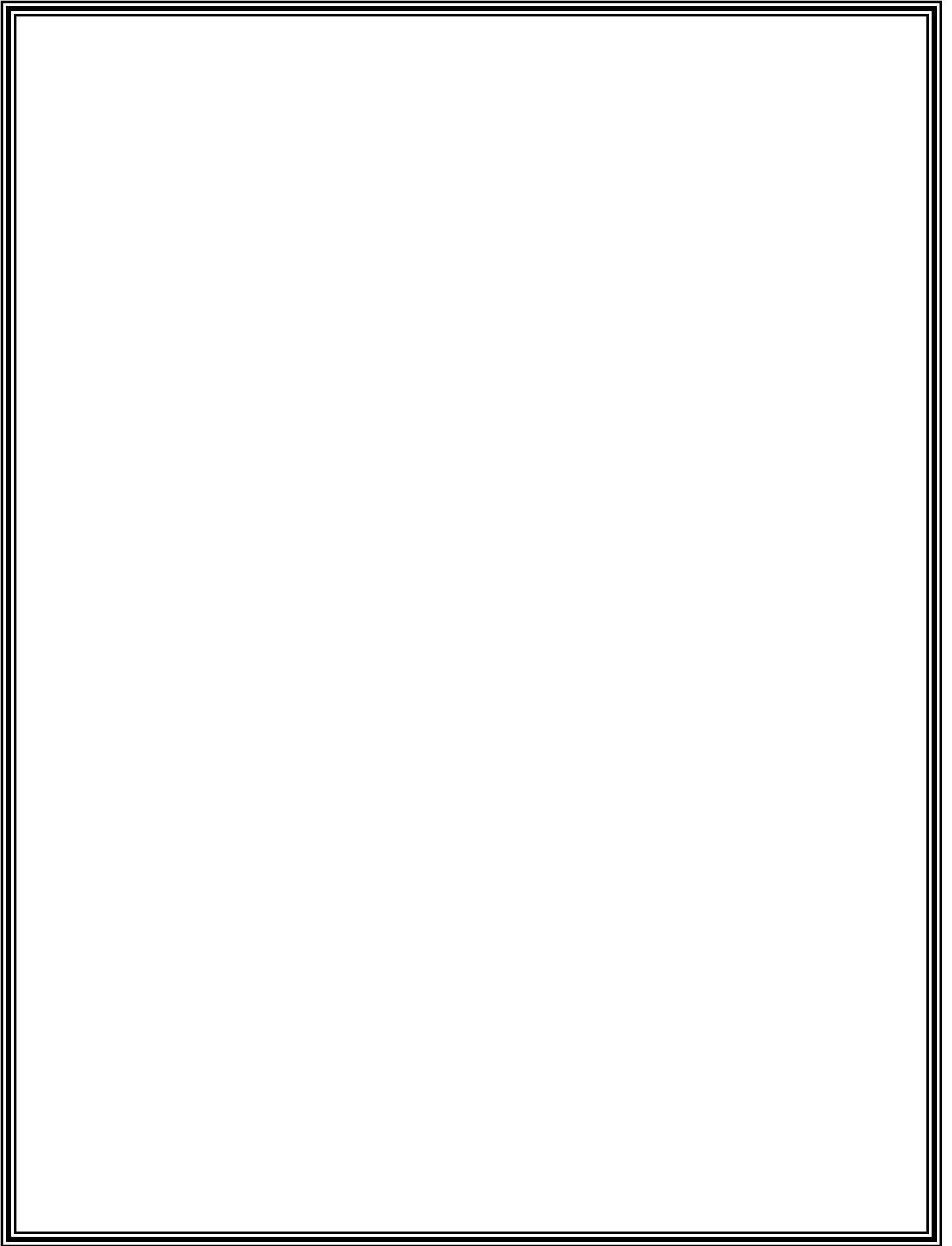
Ted Alejandro, County Superintendent

**Business Services Branch**  
**Business Advisory Services**  
**760 E. Brier Dr. San Bernardino, CA 92408**  
**(909) 386-9676**

# SOAR Charter Academy

## 2020-2021 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County  
Superintendent of Schools  
Business Advisory Services  
September 2021



CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT – ALTERNATIVE FORM  
July 1, 2020 to June 30, 2021

CHARTER SCHOOL CERTIFICATION

Charter School Name: SOAR Charter Academy  
CDS #: 36678760117192  
Charter Approving Entity: San Bernardino City Unified  
County: San Bernardino  
Charter #: 0982

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Wendryn Barnhart  
~~Annette Baker~~  
Name  
Fiscal Support Analyst  
~~Business Advisor~~  
Title  
909-386-9679  
909-386-9676  
Telephone  
wendryn.barnhart@sbcoss.net  
~~annette.baker@sbcoss.net~~  
Email address

For Approving Entity:

James Cunningham  
Name  
Director of Accounting Services  
Title  
909-381-1152  
Telephone  
jim.cunningham@sbcusd.k12.ca.us  
Email address

For Charter School:

Spencer Styles  
Name  
Charter Impact, Inc.  
Title  
888-474-0322  
Telephone  
sstyles@charterimpact.com  
Email address

To the entity that approved the charter school:

( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: [Signature]  
Charter School Official  
(Original signature required)

Date: 8/25/21

Printed  
Name: Kristin Kraus

Title: Director of Finance

To the County Superintendent of Schools:

( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: [Signature]  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Date: 10/04/2021

Printed  
Name: Harry "Doc" Ervin

Title: Superintendent

To the Superintendent of Public Instruction:

( X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: W Barnhart  
County Superintendent/Designee  
(Original signature required)

Date: 10/6/21

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: SOAR Charter Academy

CDS #: 276 - SOAR 36678760117192

Charter Approving Entity: San Bernardino City Unified

County: San Bernardino

Charter #: 0982

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
1. LCFF Sources				
State Aid - Current Year	8011	2,609,705.00		2,609,705.00
Education Protection Account State Aid - Current Year	8012	1,562,402.00		1,562,402.00
State Aid - Prior Years	8019	3,372.00		3,372.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	251,655.00		251,655.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		4,427,134.00	0.00	4,427,134.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		196,034.00	196,034.00
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		290,102.88	290,102.88
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	722,407.00	575,739.00	1,298,146.00
Total, Federal Revenues		722,407.00	1,061,875.88	1,784,282.88
3. Other State Revenues				
Special Education - State	StateRevSE		255,995.65	255,995.65
All Other State Revenues	StateRevAO	83,683.17	114,116.73	197,799.90
Total, Other State Revenues		83,683.17	370,112.38	453,795.55
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	53,630.73	0.00	53,630.73
Total, Local Revenues		53,630.73	0.00	53,630.73
5. TOTAL REVENUES		5,286,854.90	1,431,988.26	6,718,843.16
<b>B. EXPENDITURES (see NOTE in Section L)</b>				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,382,744.48	203,755.84	1,586,500.32
Certificated Pupil Support Salaries	1200	96,915.75	0.00	96,915.75
Certificated Supervisors' and Administrators' Salaries	1300	605,039.96	0.00	605,039.96
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		2,084,700.19	203,755.84	2,288,456.03
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	1,469.19	230,532.95	232,002.14
Noncertificated Support Salaries	2200	3,060.00	0.00	3,060.00
Noncertificated Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00
Clerical, Technical and Office Salaries	2400	142,033.33	0.00	142,033.33
Other Noncertificated Salaries	2900	317,027.58	0.00	317,027.58
Total, Noncertificated Salaries		463,590.10	230,532.95	694,123.05

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: SOAR Charter Academy

CDS #: 276 - SOAR 36678760117192

Description	Object Code	Unrestricted	Restricted	Total
<b>3. Employee Benefits</b>				
STRS	3101-3102	322,205.79	32,060.30	354,266.09
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	65,587.75	20,802.45	86,390.20
Health and Welfare Benefits	3401-3402	461,791.92	0.00	461,791.92
Unemployment Insurance	3501-3502	15,110.32	1,113.00	16,223.32
Workers' Compensation Insurance	3601-3602	26,610.00	0.00	26,610.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	(24.33)	0.00	(24.33)
Total, Employee Benefits		891,281.45	53,975.75	945,257.20
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	11,003.87	0.00	11,003.87
Books and Other Reference Materials	4200	0.00	0.00	0.00
Materials and Supplies	4300	170,429.50	31,554.64	201,984.14
Noncapitalized Equipment	4400	65,992.20	407,345.00	473,337.20
Food	4700	147.43	244,555.49	244,702.92
Total, Books and Supplies		247,573.00	683,455.13	931,028.13
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100	52,883.91	117,749.73	170,633.64
Travel and Conferences	5200	0.00	0.00	0.00
Dues and Memberships	5300	21,479.78	0.00	21,479.78
Insurance	5400	41,481.01	0.00	41,481.01
Operations and Housekeeping Services	5500	74,465.26	0.00	74,465.26
Rentals, Leases, Repairs, and Noncap. Improvements	5600	95,246.65	0.00	95,246.65
Transfers of Direct Costs	5700-5799	(227,000.00)	227,000.00	0.00
Professional/Consulting Services and Operating Expend.	5800	339,073.05	250.00	339,323.05
Communications	5900	62,558.22	0.00	62,558.22
Total, Services and Other Operating Expenditures		460,187.88	344,999.73	805,187.61
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	72,079.78	0.00	72,079.78
Total, Capital Outlay		72,079.78	0.00	72,079.78
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:				
Interest	7438	(1,069.16)	0.00	(1,069.16)
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		(1,069.16)	0.00	(1,069.16)
Total, Other Outgo		(1,069.16)	0.00	(1,069.16)
<b>8. TOTAL EXPENDITURES</b>		4,218,343.24	1,516,719.40	5,735,062.64

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: SOAR Charter Academy

CDS #: 276 - SOAR 36678760117192

Description	Object Code	Unrestricted	Restricted	Total
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		1,068,511.66	(84,731.14)	983,780.52
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(41,328.14)	41,328.14	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(41,328.14)	41,328.14	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)</b>		1,027,183.52	(43,403.00)	983,780.52
<b>F. FUND BALANCE / NET POSITION</b>				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,655,184.28	47,430.00	1,702,614.28
b. Adjustments/Restatements	9793, 9795	4,882.72	0.00	4,882.72
c. Adjusted Beginning Fund Balance /Net Position		1,660,067.00	47,430.00	1,707,497.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		2,687,250.52	4,027.00	2,691,277.52
<b>Components of Ending Fund Balance (Modified Accrual Basis only)</b>				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
<b>3. Components of Ending Net Position (Accrual Basis only)</b>				
a. Net Investment in Capital Assets	9796	443,640.52	0.00	443,640.52
b. Restricted Net Position	9797		4,027.00	4,027.00
c. Unrestricted Net Position	9790A	2,243,610.00	0.00	2,243,610.00

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: SOAR Charter Academy

CDS #: 276 - SOAR 36678760117192

Description	Object Code	Unrestricted	Restricted	Total
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	1,110,225.68	(23,224.29)	1,087,001.39
In Revolving Fund	9130	0.00	0.00	0.00
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
Collections Awaiting Deposit	9140	0.00	0.00	0.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	6,124.92	0.00	6,124.92
4. Due from Grantor Governments	9290	1,408,338.26	305,182.54	1,713,520.80
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	55,158.92	0.00	55,158.92
7. Other Current Assets	9340	19,865.00	0.00	19,865.00
8. Capital Assets (accrual basis only)	9400-9489	443,640.52	0.00	443,640.52
9. TOTAL ASSETS		3,043,353.30	281,958.25	3,325,311.55
<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	356,102.78	0.00	356,102.78
2. Due to Grantor Governments	9590	0.00	0.00	0.00
3. Current Loans	9640	0.00	0.00	0.00
4. Unearned Revenue	9650	0.00	277,931.25	277,931.25
5. Long-Term Liabilities (accrual basis only)	9660-9669	0.00	0.00	0.00
6. TOTAL LIABILITIES		356,102.78	277,931.25	634,034.03
<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 BALANCE /NET POSITION</b>				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		2,687,250.52	4,027.00	2,691,277.52

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2020 to June 30, 2021**

Charter School Name: SOAR Charter Academy

CDS #: 276 - SOAR 36678760117192

**L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT**

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:**

**1. Federal Revenue Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$ 0.00	0.00	0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

**2. Community Services Expenditures**

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2020 to June 30, 2021**

Charter School Name: SOAR Charter Academy

CDS #: 276 - SOAR 36678760117192

**3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:**

Results of this calculation will be used for comparison with 2019-20 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2022-23.

a. Total Expenditures (B8)	5,735,062.64
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	1,784,282.88
c. Subtotal of State & Local Expenditures [a minus b]	3,950,779.76
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	71,010.62
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 3,879,769.14



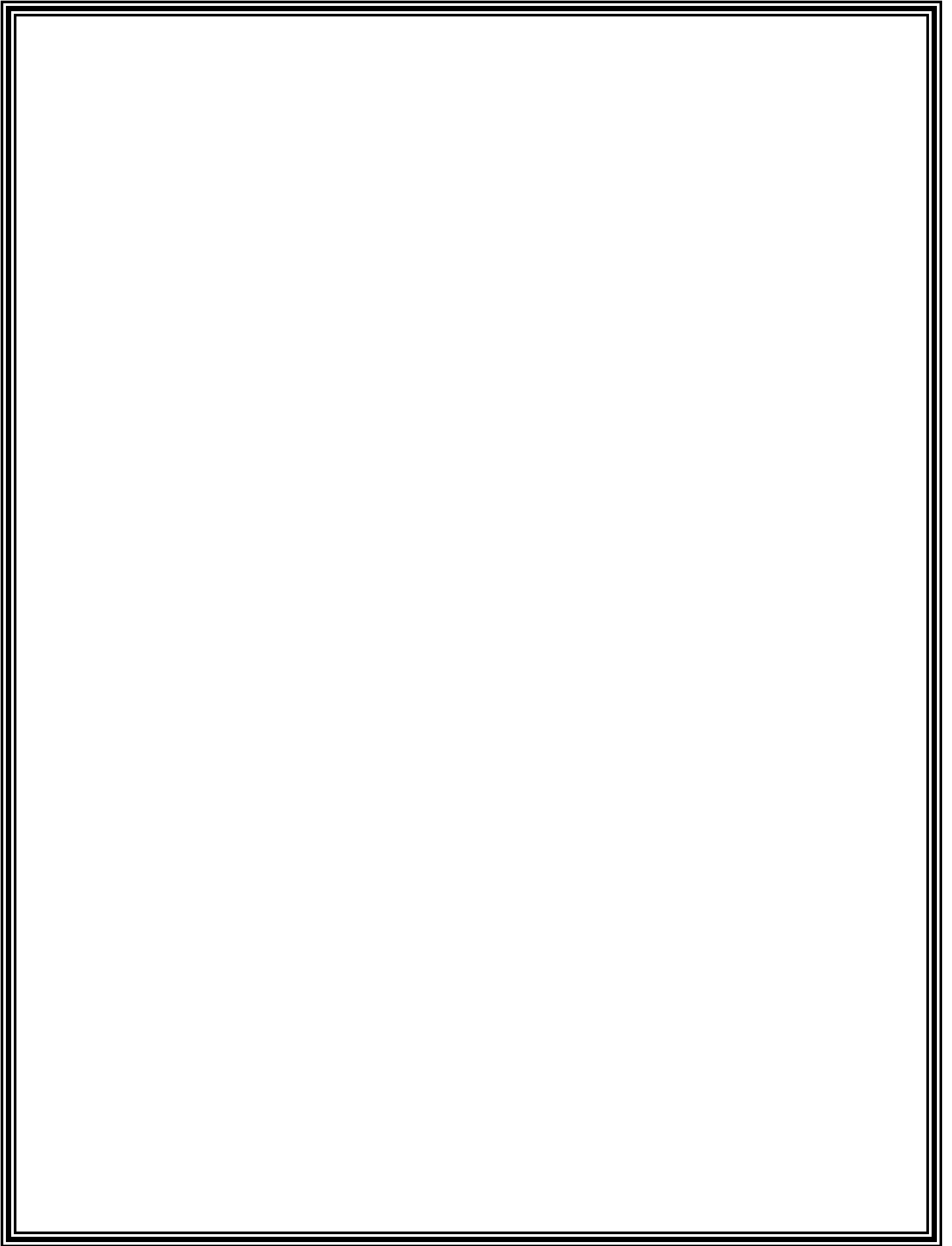
Ted Alejandro, County Superintendent

**Business Services Branch**  
**Business Advisory Services**  
**760 E. Brier Dr. San Bernardino, CA 92408**  
**(909) 386-9676**

# Woodward Leadership Academy

## 2020-2021 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County  
Superintendent of Schools  
Business Advisory Services  
September 2021



CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2020 to June 30, 2021

CHARTER SCHOOL CERTIFICATION

Charter School Name: Woodward Leadership Academy  
CDS #: 36678760126714  
Charter Approving Entity: San Bernardino City Unified  
County: San Bernardino  
Charter #: 1438

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Wendryn Barnhart  
~~Annette Baker~~  
Name  
Fiscal Support Analyst  
~~Business Adviser~~  
Title  
909-386-9679  
~~909-386-5741~~  
Telephone  
wendryn.barnhart@sbcus.net  
~~annette.baker@sbcus.net~~  
Email address

For Approving Entity:

James Cunningham  
Name  
Director of Accounting Services  
Title  
909-381-1152  
Telephone  
Jim.Cunningham@sbcusd.k12.ca.us  
Email address

For Charter School:

Zach Wolfe  
Name  
Back Office Consultant  
Title  
619-817-7643  
Telephone  
zach@thebogroup.com  
Email address

To the entity that approved the charter school:

- ( ☒ ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed:   
Charter School Official  
(Original signature required)

Date: 8/27/21

Printed  
Name: Maisha Turner

Title: Board President

To the County Superintendent of Schools:

- ( ☒ ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed:   
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Date: 10/04/2021

Printed  
Name: Harry "Doc" Ervin

Title: Superintendent

To the Superintendent of Public Instruction:

- ( ☒ ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed:   
County Superintendent/Designee  
(Original signature required)

Date: 10/6/21

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**  
July 1, 2020 to June 30, 2021

**CHARTER SCHOOL CERTIFICATION**

**Charter School Name:** Woodward Leadership Academy  
**CDS #:** 276 - Woodward 36678760126714  
**Charter Approving Entity:** San Bernardino City Unified  
**County:** San Bernardino  
**Charter #:** 1438

**NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:**

For information regarding this report, please contact:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Wendryn Barnhart</u> Name	<u>James Cunningham</u> Name	<u>Zach Wolfe</u> Name
<u>Fiscal Support Analyst</u> Title	<u>Director of Accounting Services</u> Title	<u>Back Office Consultant</u> Title
<u>909-386-9679</u> Telephone	<u>909-381-1152</u> Telephone	<u>619-817-7643</u> Telephone
<u>wendryn.barnhart@sbcass.net</u> Email address	<u>Jim.Cunningham@sbcusd.k12.ca.us</u> Email address	<u>zach@thebogroup.com</u> Email address

To the entity that approved the charter school:

(  X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Printed Name: Maisha Turner Title: Board President

To the County Superintendent of Schools:

(  X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Printed Name: James Cunningham Title: Director of Accounti

To the Superintendent of Public Instruction:

(  X ) 2020-21 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)



Ted Alejandro, County Superintendent

**Business Services Branch**  
**Business Advisory Services**  
**760 E. Brier Dr. San Bernardino, CA 92408**  
**(909) 386-9676**