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Coronado Unified San Diego County

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

37 68031 0000000 Form CA

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	59.24%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	59.2470
	districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom	
	compensation percentage - see Form CEA for further details.	
ESMOE	Even (Student Succeede Act (ESSA) Maintenance of Effort (MOE) Determination	
ESIVICE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	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	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	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.	
	Adjusted Appropriations Limit	\$00,700,014,70
	Appropriations Subject to Limit	\$20,762,614.78
		\$20,762,614.78
	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	5.17%
	Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	
		1/15/2021

1/15/2021

UNAUDITED ACTUAL FINANCIAL REPORT:									
To the County Superintendent of Schools:									
2020-21 UNAUDITED ACTUAL FINANCIAL REPOR with Education Code Section 41010 and is hereby a the school district pursuant to Education Code Secti	pproved and filed by the governing board of								
Signed:	Date of Meeting: Sep 09, 2021								
Clerk/Secretary of the Governing Board (Original signature required)	Date of mooning. <u>Cop 66, 2021</u>								
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.									
Sianed:	Date:								
Signed: County Superintendent/Designee	Date:								
	Date:								
County Superintendent/Designee									
County Superintendent/Designee (Original signature required)									
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual re	eports, please contact:								
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual re For County Office of Education:	eports, please contact: For School District:								
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual re For County Office of Education: Brent Watson	eports, please contact: For School District: <u>Angelica Paredes</u>								
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County Superintendent/Designee (Original signature required) For additional information on the unaudited actual reference For County Office of Education: Brent Watson Name Executive Director Title 858-292-3537 Telephone	eports, please contact: For School District: <u>Angelica Paredes</u> Name <u>Accounting Supervisor</u> Title <u>619-522-8900 ext. 1018</u> Telephone								
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G = General Ledger Data; S = Supplemental Data

	G - General Leuger Data, S - Supplemental Data	Data Supp	Data Supplied For:				
Form	Description	2020-21 Unaudited Actuals	2021-22 Budget				
01	General Fund/County School Service Fund	GS	GS				
08	Student Activity Special Revenue Fund	G	G				
09	Charter Schools Special Revenue Fund	-	•				
10	Special Education Pass-Through Fund						
11	Adult Education Fund	G	G				
12	Child Development Fund	G	G				
13	Cafeteria Special Revenue Fund	G	G				
14	Deferred Maintenance Fund	G	G				
15	Pupil Transportation Equipment Fund	-	•				
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G				
18	School Bus Emissions Reduction Fund	-					
19	Foundation Special Revenue Fund	G	G				
20	Special Reserve Fund for Postemployment Benefits	•	0				
21	Building Fund						
25	Capital Facilities Fund	G	G				
30	State School Building Lease-Purchase Fund		0				
35	County School Facilities Fund	G	G				
40	Special Reserve Fund for Capital Outlay Projects	G	G				
49	Capital Project Fund for Blended Component Units	G	G				
51	Bond Interest and Redemption Fund	G	G				
52	Debt Service Fund for Blended Component Units		0				
53	Tax Override Fund						
56	Debt Service Fund						
57	Foundation Permanent Fund	G	G				
61	Cafeteria Enterprise Fund	<u> </u>					
62	Charter Schools Enterprise Fund						
63	Other Enterprise Fund	G	G				
66	Warehouse Revolving Fund		0				
67	Self-Insurance Fund						
71	Retiree Benefit Fund						
73	Foundation Private-Purpose Trust Fund						
76	Warrant/Pass-Through Fund						
95	Student Body Fund						
A	Average Daily Attendance	S	S				
ASSET	Schedule of Capital Assets	S	0				
CA	Unaudited Actuals Certification	S					
CAT	Schedule for Categoricals	S					
CEA	Current Expense Formula/Minimum Classroom Comp Actuals	GS					
	Change Order Form						
DEBT	Schedule of Long-Term Liabilities	S					
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS					
GANN	Appropriations Limit Calculations	GS	GS				
ICR	Indirect Cost Rate Worksheet	GS	00				
	Lottery Report	GS					
	Program Cost Report Schedule of Allocation Factors	GS					
PCR	Program Cost Report	GS					

G = General Ledger Data; S = Supplemental Data

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

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			202	0-21 Unaudited Actu	als				
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8	3010-8099	26,589,456.00	189,979.00	26,779,435.00	27,976,521.00	186,117.00	28,162,638.00	5.2%
2) Federal Revenue	8	3100-8299	3,034,635.17	2,301,140.84	5,335,776.01	1,968,092.00	1,019,740.00	2,987,832.00	-44.0%
3) Other State Revenue	8	3300-8599	651,511.89	4,034,507.99	4,686,019.88	539,883.00	4,097,933.00	4,637,816.00	-1.0%
4) Other Local Revenue	8	3600-8799	2,416,618.76	1,940,996.93	4,357,615.69	2,169,928.00	1,583,807.00	3,753,735.00	-13.9%
5) TOTAL, REVENUES			32,692,221.82	8,466,624.76	41,158,846.58	32,654,424.00	6,887,597.00	39,542,021.00	-3.9%
B. EXPENDITURES									
1) Certificated Salaries	1	1000-1999	13,099,800.10	3,317,066.69	16,416,866.79	13,422,412.00	3,967,654.00	17,390,066.00	5.9%
2) Classified Salaries	2	2000-2999	3,607,652.92	2,023,674.69	5,631,327.61	3,829,221.00	2,096,560.00	5,925,781.00	5.2%
3) Employee Benefits	3	3000-3999	6,588,543.34	3,976,215.97	10,564,759.31	7,379,042.00	4,681,067.00	12,060,109.00	14.2%
4) Books and Supplies	4	4000-4999	871,108.32	1,331,619.15	2,202,727.47	884,374.48	818,142.20	1,702,516.68	-22.7%
5) Services and Other Operating Expenditures	5	5000-5999	2,654,235.33	2,260,560.43	4,914,795.76	3,246,075.00	3,014,604.00	6,260,679.00	27.4%
6) Capital Outlay	6	6000-6999	12,536.28	24,812.18	37,348.46	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	22,786.00	0.00	22,786.00	0.00	0.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs	7	7300-7399	(122,121.79)	98,906.69	(23,215.10)	(143,416.00)	106,468.00	(36,948.00)	59.2%
9) TOTAL, EXPENDITURES			26,734,540.50	13,032,855.80	39,767,396.30	28,617,708.48	14,684,495.20	43,302,203.68	8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,957,681.32	(4,566,231.04)	1,391,450.28	4,036,715.52	(7,796,898.20)	(3,760,182.68)	-370.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In	٤	3900-8929	1,138,355.04	0.00	1,138,355.04	3,643,865.00	0.00	3,643,865.00	220.1%
b) Transfers Out	7	7600-7629	1,140,238.19	0.00	1,140,238.19	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses a) Sources	٤	3930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	ε	3980-8999	(5,228,675.65)	5,228,675.65	0.00	(6,862,034.00)	6,862,034.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USI	S		(5,230,558.80)	5,228,675.65	(1,883.15)	(3,218,169.00)	6,862,034.00	3,643,865.00	######################################

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

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			202	0-21 Unaudited Actua	als	2021-22 Budget			
Description	Resource Codes		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			727,122.52	662,444.61	1,389,567.13	818,546.52	(934,864.20)	(116,317.68)	-108.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	2,745,193.40	672,160.14	3,417,353.54	3,472,315.92	1,334,604.75	4,806,920.67	40.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	<u>0</u> .00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,745,193.40	672,160.14	3,417,353.54	3,472,315.92	1,334,604.75	4,806,920.67	40.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,745,193.40	672,160.14	3,417,353.54	3,472,315.92	1,334,604.75	4,806,920.67	40.7%
2) Ending Balance, June 30 (E + F1e)			3,472,315.92	1,334,604.75	4,806,920.67	4,290,862.44	399,740.55	4,690,602.99	-2.4%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	10.000.00	0.00	10.000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,334,604.78	1,334,604.78	0.00	407,788.14	407,788.14	-69.4%
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	2,324,513.83	0.00	2,324,513.83	3,037,957.90	0.00	3,037,957.90	30.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,137,802.06	0.00	1,137,802.06	1,244,856.95	0.00	1,244,856.95	9.4%
Unassigned/Unappropriated Amount		9790	0.03	(0.03)	0.00	8,047.59	(8,047.59)	0.00	0.0%

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

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		202	0-21 Unaudited Actua	lls				
Description Resource Code	Object s Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Columr C & F
G. ASSETS								
1) Cash								
a) in County Treasury	9110	7,110,326.61	(80,741.26)	7,029,585.35				
1) Fair Value Adjustment to Cash in County Treasury	9111	29,354.00	0.00	29,354.00				
b) in Banks	9120	360,894.75	0.00	360,894.75				
c) in Revolving Cash Account	9130	10,000.00	0.00	10,000.00				
d) with Fiscal Agent/Trustee	9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit	9140	0.00	0.00	0.00				
2) Investments	9150	0.00	0.00	0.00				
3) Accounts Receivable	9200	350,466.85	2,487,242.13	2,837,708.98				
4) Due from Grantor Government	9290	0.00	0.00	0.00				
5) Due from Other Funds	9310	1,491,718.51	101,567.38	1,593,285.89				
6) Stores	9320	0.00	0.00	0.00				
7) Prepaid Expenditures	9330	0.00	0.00	0.00				
8) Other Current Assets	9340	0.00	0.00	0.00				
9) TOTAL, ASSETS		9,352,760.72	2,508,068.25	11,860,828.97				
DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources	9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS		0.00	0.00	0.00				
LIABILITIES								
1) Accounts Payable	9500	2,099,155.88	723,485.31	2,822,641.19				
2) Due to Grantor Governments	9590	0.00	0.00	0.00				
3) Due to Other Funds	9610	3,781,288.92	82,812.18	3,864,101.10				
4) Current Loans	9640	0.00	0.00	0.00				
5) Unearned Revenue	9650	0.00	367,166.01	367,166.01				
6) TOTAL, LIABILITIES		5,880,444.80	1,173,463.50	7,053,908.30				
DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources	9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS		0.00	0.00	0.00				
. FUND EQUITY								
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)		3,472,315.92	1,334,604.75	4,806,920.67				

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

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			2020	-21 Unaudited Actua	lls	2021-22 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Colum C & F
_CFF SOURCES	10000100 00000			(=)	(0)	(=)	(=)	(•)	
Principal Apportionment State Aid - Current Year		8011	10,288,684.27	0.00	10,288,684.27	12,333,692.00	0.00	12,333,692.00	19.9
Education Protection Account State Aid - Curren	nt Year	8012	1,188,088.00	0.00	1,188,088.00	1,719,158.00	0.00	1,719,158.00	44.
State Aid - Prior Years		8019	30,511.00	0.00	30,511.00	0.00	0.00	0.00	-100.
Tax Relief Subventions									
Homeowners' Exemptions		8021	17,798.64	0.00	17,798.64	15,000.00	0.00	15,000.00	-15.
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0
County & District Taxes Secured Roll Taxes		8041	3,083,881.96	0.00	3,083,881.96	13,352,636.00	0.00	13,352,636.00	333
Unsecured Roll Taxes		8042	93,006.53	0.00	93,006.53	100,249.00	0.00	100,249.00	7
Prior Years' Taxes		8043	202.83	0.00	202.83	(1,500.00)	0.00	(1,500.00)	-839
Supplemental Taxes		8044	317,659.06	0.00	317,659.06	279,000.00	0.00	279,000.00	-12
Education Revenue Augmentation				0.00	2,000.00		0.00		.2
Fund (ERAF)		8045	20,522.98	0.00	20,522.98	0.00	0.00	0.00	-100
Community Redevelopment Funds									
(SB 617/699/1992)		8047	11,549,100.73	0.00	11,549,100.73	178,286.00	0.00	178,286.00	-98
Penalties and Interest from Delinguent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	C
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	C
Less: Non-LCFF		0000	0.00	0.00	0.00	0.00	0.00	0.00	
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	(
Subtotal, LCFF Sources			26,589,456.00	0.00	26,589,456.00	27,976,521.00	0.00	27,976,521.00	5
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0
All Other LCFF Transfers -									
Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0
Transfers to Charter Schools in Lieu of Property	Taxes	8096	0.00	0.00	0.00	0.00	0.00	0.00	0
Property Taxes Transfers		8097	0.00	189,979.00	189,979.00	0.00	186,117.00	186,117.00	-2
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0
TOTAL, LCFF SOURCES			26,589,456.00	189,979.00	26,779,435.00	27,976,521.00	186,117.00	28,162,638.00	5
EDERAL REVENUE									
Maintenance and Operations		8110	3,034,635.17	0.00	3,034,635.17	1,968,092.00	0.00	1,968,092.00	-35
Special Education Entitlement		8181	0.00	552,523.00	552,523.00	0.00	535,276.00	535,276.00	-3
Special Education Discretionary Grants		8182	0.00	44,099.00	44,099.00	0.00	46,127.00	46,127.00	4
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0
Interagency Contracts Between LEAs		8285	0.00	112.00	112.00	0.00	120.00	120.00	7
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0
Title I, Part A, Basic	3010	8290		173,443.87	173,443.87		168,700.00	168,700.00	-2
Title I, Part A, Basic	5010	0290		173,443.67	173,443.87		100,700.00	100,700.00	
Programs	3025	8290		0.00	0.00		0.00	0.00	0
Title II, Part A, Supporting Effective Instruction	4035	8290		29,007.94	29,007.94		45,201.00	45,201.00	55
Title III, Part A, Immigrant Student									
Program	4201	8290		0.00	0.00		0.00	0.00	

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

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			2020-21 Unaudited Actuals			2021-22 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner									
Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
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		0.00	0.00		0.00	0.00	0.0%
Career and Technical									
Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,501,955.03	1,501,955.03	0.00	224,316.00	224,316.00	-85.1%
TOTAL, FEDERAL REVENUE			3,034,635.17	2,301,140.84	5,335,776.01	1,968,092.00	1,019,740.00	2,987,832.00	-44.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	<u>0</u> .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	127,566.00	0.00	127,566.00	127,624.00	0.00	127,624.00	0.0%
Lottery - Unrestricted and Instructional Materials	;	8560	514,730.89	219,941.21	734,672.10	412,259.00	153,483.00	565,742.00	-23.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		31,462.92	31,462.92		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		97,561.79	97,561.79		96,299.00	96,299.00	-1.3%
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	9,215.00	3,685,542.07	3,694,757.07	0.00	3,848,151.00	3,848,151.00	4.2%
TOTAL, OTHER STATE REVENUE			651,511.89	4,034,507.99	4,686,019.88	539,883.00	4,097,933.00	4,637,816.00	-1.0%

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

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			2020	-21 Unaudited Actua	als		2021-22 Budget		<u> </u>
Description	Resource Codes	Object Codes	Unrestricted	Restricted (B)	Total Fund col. A + B (C)	Unrestricted	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
DESCRIPTION	Resource Codes	Codes	(A)	(B)	(C)	(D)	(=)	(F)	Cαr
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	0.09
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	0.00	0.00	0.00	0.00	0.00	0.04
Penalties and Interest from		0025	0.00	0.00	0.00	0.00	0.00	0.00	0.0
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	0.04
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	101,275.37	0.00	101,275.37	142,000.00	0.00	142,000.00	40.2
Interest		8660	112,030.34	0.00	112,030.34	70,000.00	0.00	70,000.00	-37.5
Net Increase (Decrease) in the Fair Value of Investments		8662	29,354.00	0.00	29,354.00	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	0.00	0.00	0.00	0.0
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Local Revenue		8697	2,173,959.05	317,815.93	2,491,774.98	1,957,928.00	412,724.00	2,370,652.00	-4.9
Tuition		8710	0.00		2,491,774.98	0.00	0.00	2,370,632.00	-4.9
All Other Transfers In		8781-8783	0.00	0.00 79,721.00	79,721.00	0.00	0.00	0.00	-100.0
Transfers of Apportionments Special Education SELPA Transfers		0/01-0/03	0.00	79,721.00	79,721.00	0.00	0.00	0.00	- 100.01
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0
From County Offices	6500	8792		1,543,460.00	1,543,460.00		1,171,083.00	1,171,083.00	-24.1
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	0.09
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			2,416,618.76	1,940,996.93	4,357,615.69	2,169,928.00	1,583,807.00	3,753,735.00	-13.9
TOTAL, REVENUES			32,692,221.82	8,466,624.76	41,158,846.58	32,654,424.00	6,887,597.00	39,542,021.00	-3.99

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		2020	0-21 Unaudited Actua	als		2021-22 Budget		
Description Re	Object source Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Colum C & F
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100	10,738,347.27	2,912,036.28	13,650,383.55	10,940,785.00	3,267,858.00	14,208,643.00	4.1
Certificated Pupil Support Salaries	1200	593,996.83	91,901.88	685,898.71	626,880.00	63,513.00	690,393.00	0.
Certificated Supervisors' and Administrators' Salaries	1300	1,672,218.91	265,235.53	1,937,454.44	1,701,633.00	613,319.00	2,314,952.00	19.
Other Certificated Salaries	1900	95,237.09	47,893.00	143,130.09	153,114.00	22,964.00	176,078.00	23.
TOTAL, CERTIFICATED SALARIES		13,099,800.10	3,317,066.69	16,416,866.79	13,42 <u>2,412.00</u>	3,967,654.00	17,390,066.00	5.
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100	295,789.97	1,101,084.43	1,396,874.40	361,222.00	1,312,811.00	1,674,033.00	19
Classified Support Salaries	2200	1,143,486.30	573,706.87	1,717,193.17	1,157,730.00	559,780.00	1,717,510.00	0
Classified Supervisors' and Administrators' Salaries	2300	391,841.34	152,816.65	544,657.99	383,374.00	139,185.00	522,559.00	-4
Clerical, Technical and Office Salaries	2400	1,362,939.06	118,711.90	1,481,650.96	1,497,356.00	0.00	1,497,356.00	1
Other Classified Salaries	2900	413,596.25	77,354.84	490,951.09	429,539.00	84,784.00	514,323.00	4
TOTAL, CLASSIFIED SALARIES		3,607,652.92	2,023,674.69	5,631,327.61	3,829,221.00	2,096,560.00	5,925,781.00	5.
EMPLOYEE BENEFITS								
STRS	3101-3102	2,106,014.96	2,241,551.37	4,347,566.33	2,222,215.00	2,466,586.00	4,688,801.00	7.
PERS	3201-3202	652,109.18	367,847.30	1,019,956.48	836,388.00	470,653.00	1,307,041.00	28
OASDI/Medicare/Alternative	3301-3302	464,097.32	203,634.58	667,731.90	485,665.00	240,297.00	725,962.00	8
Health and Welfare Benefits	3401-3402	2,749,350.12	1,034,371.25	3,783,721.37	3,033,219.00	1,317,288.00	4,350,507.00	15
Unemployment Insurance	3501-3502	8,746.58	3,172.78	11,919.36	209,379.00	73,661.00	283,040.00	2274
Workers' Compensation	3601-3602	395,706.16	125,638.69	521,344.85	320,016.00	112,582.00	432,598.00	-17
OPEB, Allocated	3701-3702	2 0.00	0.00	0.00	272,160.00	0.00	272,160.00	Ν
OPEB, Active Employees	3751-3752	2 212,519.02	0.00	212,519.02	0.00	0.00	0.00	-100.
Other Employee Benefits	3901-3902	2 0.00	0.00	0.00	0.00	0.00	0.00	0
TOTAL, EMPLOYEE BENEFITS		6,588,543.34	3,976,215.97	10,564,759.31	7,379,042.00	4,681,067.00	12,060,109.00	14
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	0.00	0.00	0.
Books and Other Reference Materials	4200	68,803.26	171,454.98	240,258.24	101,132.50	165,905.00	267,037.50	11.
Materials and Supplies	4300	787,361.98	981,830.50	1,769,192.48	715,676.98	639,115.20	1,354,792.18	-23.
Noncapitalized Equipment	4400	14,943.08	178,333.67	193,276.75	67,565.00	13,122.00	80,687.00	-58.
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, BOOKS AND SUPPLIES		871,108.32	1,331,619.15	2,202,727.47	884,374.48	818,142.20	1,702,516.68	-22.
SERVICES AND OTHER OPERATING EXPENDITURE	S							
Subagreements for Services	5100	177,869.50	749,480.12	927,349.62	394,449.00	835,104.00	1,229,553.00	32.
Travel and Conferences	5200	22,371.44	13,715.14	36,086.58	88,065.00	28,772.00	116,837.00	223.
Dues and Memberships	5300	32,760.00	867.00	33,627.00	39,492.00	650.00	40,142.00	19.
Insurance	5400 - 545	0 386,290.80	0.00	386,290.80	351,044.00	0.00	351,044.00	-9.
Operations and Housekeeping Services	5500	908,832.93	0.00	908,832.93	1,020,402.00	0.00	1,020,402.00	12.
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	65,104.25	409,397.00	474,501.25	115,211.00	388,797.00	504,008.00	6
Transfers of Direct Costs	5710	34,419.98	(34,419.98)	0.00	0.00	0.00	0.00	0
Transfers of Direct Costs - Interfund	5750	(16,270.48)	0.00	(16,270.48)	(4,505.00)	0.00	(4,505.00)	-72
Professional/Consulting Services and	0.00	(,	0.00	(,2. 0. 10)	(1,500.00)	0.00	(1,000.00)	
Operating Expenditures	5800	908,532.75	1,108,552.21	2,017,084.96	1,077,745.00	1,760,481.00	2,838,226.00	40.
Communications	5900	134,324.16	12,968.94	147,293.10	164,172.00	800.00	164,972.00	12.
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		2,654,235.33	2,260,560.43	4,914,795.76	3,246,075.00	3,014,604.00	6,260,679.00	27.

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			2020)-21 Unaudited Actu	als		2021-22 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY								x /	
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	8,979.67	8,979.67	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	12,536.28	15,832.51	28,368.79	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			12,536.28	24,812.18	37,348.46	0.00	<u>0</u> .00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indir	rect 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	7,905.00	0.00	7,905.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payment Payments to Districts or Charter Schools	ts	7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	14,881.00	0.00	14,881.00	0.00	0.00	0.00	-100.0%
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 Apport To Districts or Charter Schools	tionments 6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers	of Indirect Costs)		22,786.00	0.00	22,786.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT			,		4 ****				
Transfers of Indirect Costs		7310	(98,906.69)	98,906.69	0.00	(106,468.00)	106,468.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(23,215.10)	0.00	(23,215.10)	(36,948.00)	0.00	(36,948.00)	59.2%
TOTAL, OTHER OUTGO - TRANSFERS OF IN	NDIRECT COSTS		(122,121.79)	98,906.69	(23,215.10)	(143,416.00)	106,468.00	(36,948.00)	59.2%
TOTAL, EXPENDITURES			26,734,540.50	13,032,855.80	39,767,396.30	28,617,708.48	14,684,495.20	43,302,203.68	8.9%

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			2020	-21 Unaudited Actu	als		2021-22 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS				(=)	(-)	(=/	(=)	(° /	
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	1,138,355.04	0.00	1,138,355.04	3,643,865.00	0.00	3,643,865.00	220.1%
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			1,138,355.04	0.00	1,138,355.04	3,643,865.00	0.00	3,643,865.00	220.1%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,138,355.04	0.00	1,138,355.04	0.00	0.00	0.00	-100.0%
To: State School Building Fund/		7610	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County School Facilities Fund To: Cafeteria Fund		7613 7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		1010	1,140,238.19	0.00	1,140,238.19	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES					.,,				
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates									
of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(5,228,675.65)	5,228,675.65	0.00	(6,862,034.00)	6,862,034.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,228,675.65)	5,228,675.65	0.00	(6,862,034.00)	6,862,034.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,230,558.80)	5,228,675.65	(1,883.15)	(3,218,169.00)	6,862,034.00	3,643,865.00	<u></u>
(a-v+C-U+E)			(3,230,358.80)	0,228,070.05	(1,883.15)	(3,218,169.00)	0,002,034.00	3,043,805.00	~~~~~

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Function

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			2020)-21 Unaudited Actua	als		2021-22 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	26,589,456.00	189,979.00	26,779,435.00	27,976,521.00	186,117.00	28,162,638.00	5.2%
2) Federal Revenue		8100-8299	3,034,635.17	2,301,140.84	5,335,776.01	1,968,092.00	1,019,740.00	2,987,832.00	-44.0%
3) Other State Revenue		8300-8599	651,511.89	4,034,507.99	4,686,019.88	539,883.00	4,097,933.00	4,637,816.00	-1.0%
4) Other Local Revenue		8600-8799	2,416,618.76	1,940,996.93	4,357,615.69	2,169,928.00	1,583,807.00	3,753,735.00	-13.9%
5) TOTAL, REVENUES			32,692,221.82	8,466,624.76	41,158,846.58	32,654,424.00	6,887,597.00	39,542,021.00	-3.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	-	15,477,345.27	10,197,886.91	25,675,232.18	16,444,578.48	11,900,019.20	28,344,597.68	10.4%
2) Instruction - Related Services	2000-2999		3,722,456.85	572,781.74	4,295,238.59	4,118,507.00	417,233.00	4,535,740.00	5.6%
3) Pupil Services	3000-3999		2,183,704.04	700,440.84	2,884,144.88	2,626,714.00	1,067,464.00	3,694,178.00	28.1%
4) Ancillary Services	4000-4999		412,471.43	15,529.00	428,000.43	493,680.00	0.00	493,680.00	15.3%
5) Community Services	5000-5999		335,377.92	0.00	335,377.92	108,205.00	0.00	108,205.00	-67.7%
6) Enterprise	6000-6999		5,486.99	4,301.00	9,787.99	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		2,211,894.80	204,054.04	2,415,948.84	2,318,397.00	106,468.00	2,424,865.00	0.4%
8) Plant Services	8000-8999		2,363,017.20	1,337,862.27	3,700,879.47	2,507,627.00	1,193,311.00	3,700,938.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	22,786.00	0.00	22,786.00	0.00	0.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			26,734,540.50	13,032,855.80	39,767,396.30	28,617,708.48	14,684,495.20	43,302,203.68	8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER	,			(4 500 00 4 0 0)				(0 700 400 00)	
FINANCING SOURCES AND USES (A5 - B10)		5,957,681.32	(4,566,231.04)	1,391,450.28	4,036,715.52	(7,796,898.20)	(3,760,182.68)	-370.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		0000 0000	4 420 055 01	0.00	4 400 055 04	2 642 205 62	0.00	0.040.005.00	000.40
a) Transfers In		8900-8929	1,138,355.04	0.00	1,138,355.04	3,643,865.00	0.00	3,643,865.00	220.1%
b) Transfers Out		7600-7629	1,140,238.19	0.00	1,140,238.19	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	(5,228,675.65)	5,228,675.65	0.00	(6,862,034.00)	6,862,034.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/US	ES		(5,230,558.80)	5,228,675.65	(1,883.15)	(3,218,169.00)	6,862,034.00	3,643,865.00	

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Function

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			202	0-21 Unaudited Actua	lls		2021-22 Budget		
Description		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	<u> </u>		<u>7</u> 27,122.52	662,444.61	1,389,567.13	<u>818,</u> 546.52	<u>(934,864.</u> 20)	(116,317.68)	108.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	2,745,193.40	672,160.14	3,417,353.54	3,472,315.92	1,334,604.75	4,806,920.67	40.7%
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)			2,745,193.40	672,160.14	3,417,353.54	3,472,315.92	1,334,604.75	4,806,920.67	40.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,745,193.40	672,160.14	3,417,353.54	3,472,315.92	1,334,604.75	4,806,920.67	40.7%
2) Ending Balance, June 30 (E + F1e)			3,472,315.92	1,334,604.75	4,806,920.67	4,290,862.44	399,740.55	4,690,602.99	-2.4%
Components of Ending Fund Balance a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,334,604.78	1,334,604.78	0.00	407,788.14	407,788.14	-69.4%
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	2,324,513.83	0.00	2,324,513.83	3,037,957.90	0.00	3,037,957.90	30.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,137,802.06	0.00	1,137,802.06	1,244,856.95	0.00	1,244,856.95	9.4%
Unassigned/Unappropriated Amount		9790	0.03	(0.03)	0.00	8,047.59	(8,047.59)	0.00	0.0%

Unaudited Actuals General Fund Exhibit: Restricted Balance Detail

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.01	0.01
6300	Lottery: Instructional Materials	81,665.24	81,665.24
6500	Special Education	33,618.05	33,618.05
6546	Mental Health-Related Services	67,401.19	67,401.19
7311	Classified School Employee Professional Development Block Grant	19,163.00	19,163.00
7388	SB 117 COVID-19 LEA Response Funds	51,373.00	51,373.00
7415	Classified School Employee Summer Assistance Program	0.51	0.51
7425	Expanded Learning Opportunities (ELO) Grant	913,606.44	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	93,035.31	93,035.31
9010	Other Restricted Local	74,742.03	61,531.83
Total, Restric	cted Balance	1,334,604.78	407,788.14

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Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	421,711.48	0.00	-100.09
5) TOTAL, REVENUES			421,711.48	0.00	-100.09
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
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	570,652.33	0.00	-100.0
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0
6) Capital Outlay		6000-6999	0.00	0.00	0.0'
 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			570,652.33	0.00	-100.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(148,940.85)	0.00	-100.0
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0

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Coronado Unified San Diego County

Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(148,940.85)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	0.00	146,449.88	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	146,449.88	New
d) Other Restatements		9795	295,390.73	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			295,390.73	146,449.88	-50.4%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			146,449.88	146,449.88	0.0%
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	146,449.88	146,449.88	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%

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Coronado Unified San Diego County

Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury	1	9111	0.00		
b) in Banks		9120	146,449.88		
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			146,449.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0000	0.00		
K. FUND EQUITY			0.00		
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (l6 + J2)			146,449.88		

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Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	421,711.48	0.00	-100.0%
TOTAL, REVENUES			421,711.48	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

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Coronado Unified San Diego County

Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Object

Description R	esource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	570,652.33	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			570,652.33	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	JRES		0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	STS		0.00	0.00	0.0%
TOTAL, EXPENDITURES			570,652.33	0.00	-100.0%

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Coronado Unified San Diego County

Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Object

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	
		0990			0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

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Coronado Unified San Diego County

Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
	T unction codes	Object Codes	Unaddited Actuals	Duugei	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	421,711.48	0.0 <u>0</u>	-100.0%
5) TOTAL, REVENUES			421,711.48	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		570,652.33	0.0 <u>0</u>	-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			570,652.33	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(148,940.85)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0900-0999	0.00	0.00	0.0%

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Coronado Unified San Diego County

Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(148,940.85)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	146,449.88	Nev
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	146,449.88	New
d) Other Restatements		9795	295,390.73	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			295,390.73	146,449.88	-50.4%
2) Ending Balance, June 30 (E + F1e)			146,449.88	146,449.88	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	146,449.88	146,449.88	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%

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Unaudited Actuals Student Activity Special Revenue Fund Exhibit: Restricted Balance Detail

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
8210	Student Activity Funds	146,449.88	146,449.88
Total, Restr	icted Balance	146,449.88	146,449.88

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Coronado Unified San Diego County

Unaudited Actuals Adult Education Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	225,472.00	469,293.00	108.1
4) Other Local Revenue		8600-8799	4,674.73	57,365.00	1127.1
5) TOTAL, REVENUES			230,146.73	526,658.00	128.8
3. EXPENDITURES					
1) Certificated Salaries		1000-1999	59,829.54	161,296.00	169.6
2) Classified Salaries		2000-2999	85,738.47	116,455.00	35.8
3) Employee Benefits		3000-3999	62,208.11	105,631.00	69.8
4) Books and Supplies		4000-4999	1,368.45	21,557.00	1475.3
5) Services and Other Operating Expenditures		5000-5999	5,217.98	25,973.00	397.8
6) Capital Outlay		6000-6999	0.00	0.00	0.0
 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	9,027.64	19,237.00	113.1
9) TOTAL, EXPENDITURES			223,390.19	450,149.00	101.5
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,756.54	76,509.00	1032.4
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses a) Sources		8930-8979	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.

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Coronado Unified San Diego County

Unaudited Actuals Adult Education Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,756.54	76,509.00	1032.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	195,281.57	202,038.11	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			195,281.57	202,038.11	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			195,281.57	202,038.11	3.5%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			202,038.11	278,547.11	37.9%
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	127,501.07	204,010.07	60.0%
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	74,537.04	74,537.04	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%

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Coronado Unified San Diego County

Unaudited Actuals Adult Education Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	198,346.07		
1) Fair Value Adjustment to Cash in County Treasury	/	9111	828.00		
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	19,271.18		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	46,176.36		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			264,621.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.00	0.00		
I. LIABILITIES			0.00		
1) Accounts Payable		9500	3,116.03		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	59,467.47		
4) Current Loans		9640	59,407.47		
			0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES			62,583.50		
		0600	0.00		
		9690	0.00		
			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			202,038.11		

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Coronado Unified San Diego County

Unaudited Actuals Adult Education Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	225,472.00	469,293.00	108.1%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			225,472.00	469,293.00	108.1%

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Coronado Unified San Diego County

Unaudited Actuals Adult Education Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,846.73	3,200.00	-16.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	828.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	50,000.00	Nev
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	4,165.00	Nev
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,674.73	57,365.00	1127.19
TOTAL, REVENUES			230,146.73	526,658.00	128.8%

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Coronado Unified San Diego County

Unaudited Actuals Adult Education Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	14,926.95	64,611.00	332.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	44,902.59	96,685.00	115.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			59,829.54	161,296.00	169.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	33,291.94	21,288.00	-36.1%
Clerical, Technical and Office Salaries		2400	52,446.53	69,666.00	32.8%
Other Classified Salaries		2900	0.00	25,501.00	Nev
TOTAL, CLASSIFIED SALARIES			85,738.47	116,455.00	35.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	8,583.15	27,257.00	217.6%
PERS		3201-3202	16,907.88	25,541.00	51.1%
OASDI/Medicare/Alternative		3301-3302	7,294.77	10,865.00	48.9%
Health and Welfare Benefits		3401-3402	25,924.84	33,490.00	29.2%
Unemployment Insurance		3501-3502	74.46	3,354.00	4404.4%
Workers' Compensation		3601-3602	3,423.01	5,124.00	49.7%
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			62,208.11	105,631.00	69.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	6,500.00	Nev
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,368.45	12,374.51	804.3%
Noncapitalized Equipment		4400	0.00	2,682.49	Nev
TOTAL, BOOKS AND SUPPLIES			1,368.45	21,557.00	1475.3%

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Coronado Unified San Diego County

Unaudited Actuals Adult Education Fund Expenditures by Object

Description Resource Cod	es Obiect Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES		Unaudited Actuals	Buuget	Difference
Subagreements for Services	5100	0.00	0.00	0.09
Travel and Conferences	5200	200.00	1,100.00	450.09
Dues and Memberships	5300	0.00	400.00	Ne
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	26.34	1,350.00	5025.3
Transfers of Direct Costs	5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	0.00	4,705.00	Ne
Professional/Consulting Services and				
Operating Expenditures	5800	3,952.54	14,608.00	<u> 26</u> 9.6
Communications	5900	1,039.10	3,810.00	266.7
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		5,217.98	25,973.00	397.8
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0
Land Improvements	6170	0.00	0.00	0.0
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0
Equipment	6400	0.00	0.00	0.0
Equipment Replacement	6500	0.00	0.00	0.0
Lease Assets	6600	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Tuition				
Tuition, Excess Costs, and/or Deficit Payments				
Payments to Districts or Charter Schools	7141	0.00	0.00	0.0
Payments to County Offices	7142	0.00	0.00	0.0
Payments to JPAs	7143	0.00	0.00	0.0
Other Transfers Out				
Transfers of Pass-Through Revenues To Districts or Charter Schools	7211	0.00	0.00	0.0
To County Offices	7212	0.00	0.00	0.0
To JPAs	7213	0.00	0.00	0.0
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0
Other Debt Service - Principal	7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.0

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Coronado Unified San Diego County

Unaudited Actuals Adult Education Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	9,027.64	19,237.00	113.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		9,027.64	19,237.00	113.1%	
TOTAL, EXPENDITURES			223,390.19	450,149.00	101.5%

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Unaudited Actuals Adult Education Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES			0.00	0.00	0.07
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.09
Proceeds from Leases		8972	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES			0.00	0.00	0.07
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES			0.00		

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Coronado Unified San Diego County

Unaudited Actuals Adult Education Fund Expenditures by Function

			2020-21	2021-22	Percent
Description	Function Codes	Object Codes	Unaudited Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	225,472.00	469,293.00	108.1%
4) Other Local Revenue		8600-8799	4,674.73	57,365.0 <u>0</u>	1127.1%
5) TOTAL, REVENUES			230,146.73	526,658.00	128.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		23,581.77	158,932.00	574.0%
2) Instruction - Related Services	2000-2999		190,780.78	271,980.00	42.6%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.0 <u>0</u>	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		9,027.64	19,237.00	113.1%
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			223,390.19	450,149.00	101.5%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,756.54	76,509.00	1032.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		1000-1023	0.00	0.00	5.07
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%

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Coronado Unified San Diego County Unaudited Actuals Adult Education Fund Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,756.54	76,509.00	1032.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	195,281.57	202,038.11	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			195,281.57	202,038.11	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			195,281.57	202,038.11	3.5%
2) Ending Balance, June 30 (E + F1e)			202,038.11	278,547.11	37.9%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	127,501.07	204,010.07	60.0%
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	74,537.04	74,537.04	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%

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Unaudited Actuals Adult Education Fund Exhibit: Restricted Balance Detail

<u>Resource</u>	Description	2020-21 Unaudited Actuals	2021-22 Budget
6391	Adult Education Program	127,501.07	204,010.07
Total, Restr	icted Balance	127,501.07	204,010.07

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Unaudited Actuals Child Development Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES		001001 00000	enadaned / lotadio	Budgot	Bindroneo
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	29,216.25	0.00	-100.0%
3) Other State Revenue		8300-8599	502,229.00	410,417.00	-18.3%
4) Other Local Revenue		8600-8799	5,149.22	600.00	-88.3%
5) TOTAL, REVENUES			536,594.47	411,017.00	-23.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	52,271.13	0.00	-100.0%
2) Classified Salaries		2000-2999	271,981.70	225,502.00	-17.1%
3) Employee Benefits		3000-3999	155,542.17	119,836.00	-23.0%
4) Books and Supplies		4000-4999	7,758.46	39,909.00	414.4%
5) Services and Other Operating Expenditures		5000-5999	3,255.50	1,059.00	-67.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
 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	14,187.46	17,711.00	24.8%
9) TOTAL, EXPENDITURES			504,996.42	404,017.00	-20.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			31,598.05	7,000.00	-77.8%
D. OTHER FINANCING SOURCES/USES			01,000.00	1,000.00	11.07
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	7,000.00	Nev
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	(7,000.00)	Nev

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Coronado Unified San Diego County

Unaudited Actuals Child Development Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,598.05	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	15,783.78	47,381.83	200.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,783.78	47,381.83	200.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,783.78	47,381.83	200.2%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			47,381.83	47,381.83	0.0%
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	45,000.15	45,000.15	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	2,382.17	2,382.17	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.49)	(0.49)	0.0%

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Coronado Unified San Diego County

Unaudited Actuals Child Development Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	91,461.17		
1) Fair Value Adjustment to Cash in County Treasur	у	9111	382.00		
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	161,345.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			253,188.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,675.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	201,131.61		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			205,807.08		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			47,381.83		

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Coronado Unified San Diego County

Unaudited Actuals Child Development Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	29,216.25	0.00	-100.0%
TOTAL, FEDERAL REVENUE			29,216.25	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.09
Pass-Through Revenues from					
State Sources		8587	0.00	0.00	0.09
State Preschool	6105	8590	502,229.00	410,417.00	-18.39
All Other State Revenue	All Other	8590	0.00	0.00	0.04
TOTAL, OTHER STATE REVENUE			502,229.00	410,417.00	-18.39
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Food Service Sales		8634	0.00	0.00	0.0
Interest		8660	1,999.80	600.00	-70.04
Net Increase (Decrease) in the Fair Value of Investm	nents	8662	382.00	0.00	-100.09
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0
Interagency Services		8677	0.00	0.00	0.04
All Other Fees and Contracts		8689	0.00	0.00	0.0
Other Local Revenue					
All Other Local Revenue		8699	2,767.42	0.00	-100.09
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			5,149.22	600.00	-88.39
TOTAL, REVENUES			536,594.47	411,017.00	-23.49

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Coronado Unified San Diego County

Unaudited Actuals Child Development Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	47,150.70	0.00	-100.0%
Certificated Pupil Support Salaries		1200	5,120.43	0.00	-100.0%
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			52,271.13	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	174,319.19	165,046.00	-5.3%
Classified Support Salaries		2200	4,871.54	6,089.00	25.0%
Classified Supervisors' and Administrators' Salaries		2300	81,572.43	42,567.00	-47.8%
Clerical, Technical and Office Salaries		2400	11,218.54	11,800.00	5.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			271,981.70	225,502.00	-17.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	20,660.67	7,202.00	-65.1%
PERS		3201-3202	32,052.59	28,953.00	-9.7%
OASDI/Medicare/Alternative		3301-3302	16,426.34	14,117.00	-14.1%
Health and Welfare Benefits		3401-3402	78,589.07	62,753.00	-20.2%
Unemployment Insurance		3501-3502	166.21	2,694.00	1520.8%
Workers' Compensation		3601-3602	7,647.29	4,117.00	-46.2%
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			155,542.17	119,836.00	-23.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,758.46	39,909.00	414.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,758.46	39,909.00	414.4%

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Coronado Unified San Diego County

Unaudited Actuals Child Development Fund Expenditures by Object

Description Resourd SERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services Subagreements for Services Travel and Conferences Dues and Memberships Insurance Operations and Housekeeping Services Services	<u>ce Codes</u> 5100 5200 5300 5400-5450 5500	0.00 2,729.00 0.00	Budget 0.00 0.00 300.00	Difference 0.0% -100.0%
Subagreements for Services Travel and Conferences Dues and Memberships Insurance	5200 5300 5400-5450	2,729.00	0.00	
Travel and Conferences Dues and Memberships Insurance	5200 5300 5400-5450	2,729.00	0.00	
Dues and Memberships Insurance	5300 5400-5450	0.00		-100.0%
Insurance	5400-5450		300.00	
		0.00		New
Operations and Housekeeping Services	5500	0.00	0.00	0.0%
	0000	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	5000	500.50		11.00
Operating Expenditures	5800	526.50	759.00	44.2%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		3,255.50	1,059.00	-67.5%
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.0%
Lease Assets	6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				
Transfers of Indirect Costs - Interfund	7350	14,187.46	17,711.00	24.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		14,187.46	17,711.00	24.8%
TOTAL, EXPENDITURES		504,996.42	404,017.00	-20.0%

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Coronado Unified San Diego County

Unaudited Actuals Child Development Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	7,000.00	Nev
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	7,000.00	Nev
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from		7051		0.00	0.00
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES				<i>(</i>	
(a - b + c - d + e)			0.00	(7,000.00)	Ne

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Coronado Unified San Diego County

Unaudited Actuals Child Development Fund Expenditures by Function

-	- // /		2020-21	2021-22	Percent
Description	Function Codes	Object Codes	Unaudited Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	29,216.25	0.00	-100.0%
3) Other State Revenue		8300-8599	502,229.00	410,417.00	-18.3%
4) Other Local Revenue		8600-8799	5,149.22	600.0 <u>0</u>	-88.3%
5) TOTAL, REVENUES			536,594.47	411,017.00	-23.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		350,135.74	294,601.00	-15.9%
2) Instruction - Related Services	2000-2999		125,503.35	77,592.00	-38.2%
3) Pupil Services	3000-3999		7,466.03	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.0 <u>0</u>	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		14,187.46	17,711.00	24.8%
8) Plant Services	8000-8999		7,703.84	14,113.00	83.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			504,996.42	404,017.00	-20.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			31,598.05	7,000.00	-77.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	7,000.00	New
2) Other Sources/Uses				,	
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(7,000.00)	New

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Coronado Unified San Diego County Unaudited Actuals Child Development Fund Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,598.05	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,783.78	47,381.83	200.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,783.78	47,381.83	200.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,783.78	47,381.83	200.2%
2) Ending Balance, June 30 (E + F1e)			47,381.83	47,381.83	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	45,000.15	45,000.15	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	2,382.17	2,382.17	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.49)	(0.49)	0.0%

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Unaudited Actuals Child Development Fund Exhibit: Restricted Balance Detail

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
5058	Child Development: Coronavirus Response and Relief Supple	29,216.25	29,216.25
6130	Child Development: Center-Based Reserve Account	15,033.90	15,033.90
9010	Other Restricted Local	750.00	750.00
Total, Restri	icted Balance	45,000.15	45,000.15

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Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	789,596.75	610,000.00	-22.7%
3) Other State Revenue		8300-8599	177,568.52	60,000.00	-66.2%
4) Other Local Revenue		8600-8799	7,356.48	210,000.00	2754.6%
5) TOTAL, REVENUES			974,521.75	880,000.00	-9.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	251,835.45	281,874.00	11.9%
3) Employee Benefits		3000-3999	87,943.84	101,617.00	15.5%
4) Books and Supplies		4000-4999	264,695.69	358,976.00	35.6%
5) Services and Other Operating Expenditures		5000-5999	10,871.06	58,967.00	442.4%
6) Capital Outlay		6000-6999	0.00	207,200.00	Nev
 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			615,346.04	1,008,634.00	63.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			359,175.71	(128,634.00)	-135.89
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	1,883.15	19,000.00	908.99
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			1,883.15	19,000.00	908.9

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Coronado Unified San Diego County

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			361,058.86	(109,634.00)	-130.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	341,798.73	702,857.59	105.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			341,798.73	702,857.59	105.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			341,798.73	702,857.59	105.6%
 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable 			702,857.59	593,223.59	-15.6%
Revolving Cash		9711	600.00	0.00	-100.0%
Stores		9712	5,472.58	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	694,712.01	591,150.59	-14.9%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	2,073.00	2,073.00	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%

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Coronado Unified San Diego County

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	496,322.28		
1) Fair Value Adjustment to Cash in County Treasury	/	9111	2,073.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	600.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	234,598.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,345.72		
6) Stores		9320	5,472.58		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			743,412.34		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	30,051.98		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	10,502.77		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			40,554.75		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					

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Coronado Unified San Diego County

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Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	789,596.75	610,000.00	-22.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			789,596.75	610,000.00	-22.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	177,568.52	60,000.00	-66.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			177,568.52	60,000.00	-66.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	200,000.00	New
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,244.75	2,000.00	-38.4%
Net Increase (Decrease) in the Fair Value of Investments	5	8662	2,073.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,038.73	8,000.00	292.4%
TOTAL, OTHER LOCAL REVENUE			7,356.48	210,000.00	2754.6%
TOTAL, REVENUES			974,521.75	880,000.00	-9.7%

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Coronado Unified San Diego County

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	144,809.49	172,171.00	18.9%
Classified Supervisors' and Administrators' Salaries		2300	107,025.96	109,703.00	2.5%
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			251,835.45	281,874.00	11.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	32,743.86	44,328.00	35.4%
OASDI/Medicare/Alternative		3301-3302	19,395.79	21,286.00	9.7%
Health and Welfare Benefits		3401-3402	29,686.85	27,350.00	-7.9%
Unemployment Insurance		3501-3502	136.03	3,422.00	2415.6%
Workers' Compensation		3601-3602	5,981.31	5,231.00	-12.5%
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			87,943.84	101,617.00	15.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	18,561.67	76,883.00	314.2%
Noncapitalized Equipment		4400	0.00	6,000.00	New
Food		4700	246,134.02	276,093.00	12.2%
TOTAL, BOOKS AND SUPPLIES			264,695.69	358,976.00	35.6%

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Coronado Unified San Diego County

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES	Resource codes	Object obdes	onautieu Actuais	Duuget	Difference
Subagreements for Services		5100	0.00	0.00	0.0%
-					
Travel and Conferences		5200	307.02	1,550.00	404.9%
Dues and Memberships		5300	142.64	446.00	212.7%
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 Improvemen	nts	5600	2,609.07	37,207.00	1326.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	(200.00)	New
Professional/Consulting Services and Operating Expenditures		5800	7,3 <u>09.56</u>	19,664.00	169.0%
Communications		5900	502.77	300.00	-40.3%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		10,871.06	58,967.00	442.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	207,200.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	207,200.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT O	COSTS		0.00	0.00	0.0%
TOTAL, EXPENDITURES			615,346.04	1,008,634.00	63.9%

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Coronado Unified San Diego County

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	1,883.15	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	19,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			1,883.15	19,000.00	908.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS			0.00	0.00	0.078
				0.00	0.011
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			1,883.15	19,000.00	908.9%

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Coronado Unified San Diego County

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	789,596.75	610,000.00	-22.7%
3) Other State Revenue		8300-8599	177,568.52	60,000.00	-66.2%
4) Other Local Revenue		8600-8799	7,356.48	210,000.0 <u>0</u>	2754.69
5) TOTAL, REVENUES			974,521.75	880,000.00	-9.79
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.09
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999		615,346.04	1,008,634.00	63.99
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.09
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999		0.00	0.00	0.09
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.09
10) TOTAL, EXPENDITURES			615,346.04	1,008,634.00	63.99
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			359,175.71	(128,634.00)	-135.89
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8000 8000	1,883.15	10,000,00	000.00
a) Transfers In		8900-8929		19,000.00	908.99
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			1,883.15	19,000.00	908.99

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Coronado Unified San Diego County

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			361,058.86	(109,634.00)	-130.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	341,798.73	702,857.59	105.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			341,798.73	702,857.59	105.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			341,798.73	702,857.59	105.6%
2) Ending Balance, June 30 (E + F1e)			702,857.59	593,223.59	-15.6%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	600.00	0.00	-100.0%
Stores		9712	5,472.58	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	694,712.01	591,150.59	-14.9%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	2,073.00	2,073.00	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%

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Unaudited Actuals Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	694,712.01	591,150.59
Total, Restr	icted Balance	694,712.01	591,150.59

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Coronado Unified San Diego County

Unaudited Actuals Deferred Maintenance Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	11,268.82	0.00	-100.0
5) TOTAL, REVENUES			11,268.82	0.00	-100.0
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0'
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employee Benefits		3000-3999	0.00	0.00	0.0
4) Books and Supplies		4000-4999	0.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0
6) Capital Outlay		6000-6999	0.00	0.00	0.0
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299, 7400-7499	0.00	0.00	0.0'
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			0.00	0.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,268.82	0.00	-100.0
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
5) Contributions		0900-0999	0.00	0.00	0.0

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Coronado Unified San Diego County

Unaudited Actuals Deferred Maintenance Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,268.82	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	624,170.63	635,439.45	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			624,170.63	635,439.45	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			624,170.63	635,439.45	1.8%
 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable 			635,439.45	635,439.45	0.0%
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	141,688.00	141,688.00	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	493,751.45	493,751.45	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%

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Unaudited Actuals Deferred Maintenance Fund Expenditures by Object

Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
	9110	631,708.55		
		0.00		
	9330	0.00		
	9340	0.00		
		635,439.45		
	9490	0.00		
		0.00		
	9500	0.00		
	9590	0.00		
	9610	0.00		
	9640			
	9650	0.00		
		0.00		
	9690	0.00		
		0.00		
		9110 9111 9120 9130 9135 9140 9200 9200 9310 9320 9310 9320 9330 9340 9340 9490	9110 631,708.55 9111 2,638.00 9120 0.00 9130 0.00 9131 0.00 9132 0.00 9135 0.00 9140 0.00 9150 0.00 9200 1,092.90 9200 1,092.90 9200 0.00 9310 0.00 9320 0.00 9330 0.00 9330 0.00 9340 0.00 9340 0.00 9500 0.00 9500 0.00 9500 0.00 9500 0.00 9500 0.00 9500 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00	9110 631,708.55 9111 2,638.00 9120 0.00 9130 0.00 9131 0.00 9132 0.00 9134 0.00 9150 0.00 9200 1,092.90 9200 0.00 9310 0.00 9320 0.00 9330 0.00 9340 0.00 9490 0.00 9500 0.00 9500 0.00 9500 0.00 9500 0.00 9500 0.00 9500 0.00 9500 0.00 9500 0.00 9500 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00 9650 0.00

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Coronado Unified San Diego County

Unaudited Actuals Deferred Maintenance Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,630.82	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investment	S	8662	2,638.00	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			11,268.82	0.00	-100.0%
TOTAL, REVENUES			11,268.82	0.00	-100.0%

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Coronado Unified San Diego County

Unaudited Actuals Deferred Maintenance Fund Expenditures by Object

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

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Coronado Unified San Diego County

Unaudited Actuals Deferred Maintenance Fund Expenditures by Object

Description Resource C	odes Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0.00	0.00	0.0%
CAPITAL OUTLAY				
Land Improvements	6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.0%
Lease Assets	6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES		0.00	0.00	0.0%

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Coronado Unified San Diego County

Unaudited Actuals Deferred Maintenance Fund Expenditures by Object

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

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Coronado Unified San Diego County

Unaudited Actuals Deferred Maintenance Fund Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	11,268.82	0.0 <u>0</u>	-100.0
5) TOTAL, REVENUES			11,268.82	0.00	-100.0
3. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0
3) Pupil Services	3000-3999		0.00	0.00	0.0
4) Ancillary Services	4000-4999		0.00	0.0 <u>0</u>	0.0
5) Community Services	5000-5999		0.00	0.00	0.0
6) Enterprise	6000-6999		0.00	0.00	0.0
7) General Administration	7000-7999		0.00	0.00	0.0
8) Plant Services	8000-8999		0.00	0.00	0.0
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0
10) TOTAL, EXPENDITURES			0.00	0.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			11,268.82	0.00	-100.0
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES		000-0000	0.00	0.00	0.0

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Coronado Unified San Diego County Unaudited Actuals Deferred Maintenance Fund Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,268.82	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	624,170.63	635,439.45	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			624,170.63	635,439.45	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			624,170.63	635,439.45	1.8%
2) Ending Balance, June 30 (E + F1e)			635,439.45	635,439.45	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	141,688.00	141,688.00	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	493,751.45	493,751.45	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%

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Unaudited Actuals Deferred Maintenance Fund Exhibit: Restricted Balance Detail

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
8150	Ongoing & Major Maintenance Account (RMA: Education Cod	141,688.00	141,688.00
Total, Restri	cted Balance	141,688.00	141,688.00

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Coronado Unified San Diego County

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

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,409.61	0.00	-100.0%
5) TOTAL, REVENUES			20,409.61	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,409.61	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	1,138,355.04	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			1,138,355.04	0.00	-100.0%

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Coronado Unified San Diego County

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,158,764.65	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	3,514,865.47	4,673,630.12	33.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,514,865.47	4,673,630.12	33.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,514,865.47	4,673,630.12	33.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			4,673,630.12	4,673,630.12	0.0%
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	4,673,630.12	4,673,630.12	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%

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Coronado Unified San Diego County

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	199,065.03		
1) Fair Value Adjustment to Cash in County Treasury	/	9111	831.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	3,335,034.65		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	344.40		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,138,355.04		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,673,630.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			4,673,630.12		

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Coronado Unified San Diego County

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	19,578.61	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	831.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			20,409.61	0.00	-100.0%
TOTAL, REVENUES			20,409.61	0.00	-100.0%

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Coronado Unified San Diego County

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	1,138,355.04	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,138,355.04	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			1,138,355.04		-100.0%

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Coronado Unified San Diego County

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

			2020-21	2021-22	Percent
Description	Function Codes	Object Codes	Unaudited Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,409.61	0.0 <u>0</u>	-100.0%
5) TOTAL, REVENUES			20,409.61	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.0 <u>0</u>	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			20,409.61	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	1,138,355.04	0.00	-100.0%
b) Transfers Out			0.00	0.00	
		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			1,138,355.04	0.00	-100.0%

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Coronado Unified San Diego County

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

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,158,764.65	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,514,865.47	4,673,630.12	33.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,514,865.47	4,673,630.12	33.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,514,865.47	4,673,630.12	33.0%
2) Ending Balance, June 30 (E + F1e)			4,673,630.12	4,673,630.12	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	4,673,630.12	4,673,630.12	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%

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Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

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

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Coronado Unified San Diego County

Unaudited Actuals Foundation Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES		0.0000 00000	onductou / lotadio	Budgot	Billoronoo
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	895,801.68	689,647.00	-23.0
5) TOTAL, REVENUES			895,801.68	689,647.00	-23.0
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	321,576.66	282,143.00	-12.3
3) Employee Benefits		3000-3999	99,015.51	122,171.00	23.4
4) Books and Supplies		4000-4999	72,796.45	72,901.00	0.1
5) Services and Other Operating Expenditures		5000-5999	201,327.10	207,605.00	3.1
6) Capital Outlay		6000-6999	0.00	0.00	0.0
 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			694,715.72	684,820.00	-1.4
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			201,085.96	4,827.00	-97.6
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0

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Coronado Unified San Diego County

Unaudited Actuals Foundation Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			201,085.96	4,827.00	-97.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	119.89	201,205.85	167725.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			119.89	201,205.85	167725.4%
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			119.89	201,205.85	167725.4
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			201,205.85	206,032.85	2.4
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	200,800.96	205,627.96	2.4
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	404.89	404.89	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

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Unaudited Actuals Foundation Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	68,215.76		
1) Fair Value Adjustment to Cash in County Treasury	,	9111	285.00		
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	407,505.96		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	9,997.02		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			486,003.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	30,385.05		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	254,412.84		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			284,797.89		
J. DEFERRED INFLOWS OF RESOURCES			204,101.00		
1) Deferred Inflows of Resources		9690	0.00		
,		9090			
			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			201,205.85		

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Coronado Unified San Diego County

Unaudited Actuals Foundation Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	703.20	1,300.00	84.9%
Net Increase (Decrease) in the Fair Value of Investme	nts	8662	285.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	894,813.48	688,347.00	-23.1%
TOTAL, OTHER LOCAL REVENUE			895,801.68	689,647.00	-23.0%
TOTAL, REVENUES			895,801.68	689,647.00	-23.0%

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Coronado Unified San Diego County

Unaudited Actuals Foundation Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.04
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.09
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.09
Classified Support Salaries		2200	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	95,275.34	90,000.00	-5.59
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00
Other Classified Salaries		2900	226,3 <u>01.32</u>	192,143.00	<u>-1</u> 5.19
TOTAL, CLASSIFIED SALARIES			321,576.66	282,143.00	-12.39
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.09
PERS		3201-3202	34,103.87	54,225.00	59.09
OASDI/Medicare/Alternative		3301-3302	23,931.89	21,967.00	-8.2
Health and Welfare Benefits		3401-3402	33,341.31	37,049.00	11.19
Unemployment Insurance		3501-3502	242.27	3,532.00	1357.99
Workers' Compensation		3601-3602	7,396.17	5,398.00	-27.09
OPEB, Allocated		3701-3702	0.00	0.00	0.00
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			99,015.51	122,171.00	23.4
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.09
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	72,796.45	67,901.00	-6.7
Noncapitalized Equipment		4400	0.00	5,000.00	Ne
Food		4700	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			72,796.45	72,901.00	0.1

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Unaudited Actuals Foundation Special Revenue Fund Expenditures by Object

			0000.04	0001.00	Demonst
Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	160,011.61	163,755.00	2.3%
Rentals, Leases, Repairs, and Noncapitalized Improveme	nts	5600	37,787.45	41,020.00	8.6%
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	2,3 <u>29.00</u>	2,830.00	21.5%
Communications		5900	1,199.04	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	DITURES		201,327.10	207,605.00	3.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS		0.00	0.00	0.0%
TOTAL, EXPENDITURES			694,715.72	684,820.00	-1.4%

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Unaudited Actuals Foundation Special Revenue Fund Expenditures by Object

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

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Unaudited Actuals Foundation Special Revenue Fund Expenditures by Function

			2020-21	2021-22	Percent
Description	Function Codes	Object Codes	Unaudited Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	895,801.68	689,647.00	-23.0%
5) TOTAL, REVENUES			895,801.68	689,647.00	-23.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.0 <u>0</u>	0.0%
5) Community Services	5000-5999		491,142.86	474,652.00	-3.49
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		203,572.86	210,168.00	3.29
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			694,715.72	684,820.00	-1.49
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			201,085.96	4,827.00	-97.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Coronado Unified San Diego County

Unaudited Actuals Foundation Special Revenue Fund Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			201,085.96	4,827.00	-97.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	119.89	201,205.85	167725.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			119.89	201,205.85	167725.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			119.89	201,205.85	167725.4%
2) Ending Balance, June 30 (E + F1e)			201,205.85	206,032.85	2.4%
Components of Ending Fund Balance a) Nonspendable		9711	0.00	0.00	0.0%
Revolving Cash		-			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	200,800.96	205,627.96	2.4%
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	404.89	404.89	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%

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Unaudited Actuals Foundation Special Revenue Fund Exhibit: Restricted Balance Detail

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	200,800.96	205,627.96
Total, Restr	icted Balance	200,800.96	205,627.96

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Unaudited Actuals Capital Facilities Fund Expenditures by Object

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes		Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,885.07	100,000.00	-50.2%
5) TOTAL, REVENUES			200,885.07	100,000.00	-50.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,122.61	2,225.00	-72.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	545,642.43	546,744.00	0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			553,765.04	548,969.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(352,879.97)	(448,969.00)	27.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	211,066.84	446,744.00	111.7%
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			211,066.84	446,744.00	111.7%

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Coronado Unified San Diego County

Unaudited Actuals Capital Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(141,813.13)	(2,225.00)	-98.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	166,772.13	24,959.00	-85.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			166,772.13	24,959.00	-85.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			166,772.13	24,959.00	-85.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			24,959.00	22,734.00	-8.9%
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	24,901.00	24,901.00	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	58.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(2,167.00)	New

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Unaudited Actuals Capital Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
	Resource codes	Object Codes	Unautileu Actuais	Buuget	Difference
G. ASSETS 1) Cash					
a) in County Treasury		9110	13,852.50		
1) Fair Value Adjustment to Cash in County Treasur	у	9111	58.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	16,981.11		
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			30,891.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,932.61		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			5,932.61		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			24,959.00		

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Unaudited Actuals Capital Facilities Fund Expenditures by Object

37 68031 0000000 Form 25

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes		Budget	Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,073.47	5,000.00	62.7%
Net Increase (Decrease) in the Fair Value of Investments	6	8662	58.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	197,753.60	95,000.00	-52.0%
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			200,885.07	100,000.00	-50.2%
TOTAL, REVENUES			200,885.07	100,000.00	-50.2%

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Unaudited Actuals Capital Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES			0.00	0.00	0.07
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%

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Unaudited Actuals Capital Facilities Fund Expenditures by Object

37 68031 0000000 Form 25

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	ts	5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,932.61	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	2,190.00	2,225.00	1.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES		8,122.61	2,225.00	-72.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0000	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.070
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	205,642.43	191,744.00	-6.8%
Other Debt Service - Principal		7439	340,000.00	355,000.00	4.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)		545,642.43	546,744.00	0.2%
				2.0,1.1.00	0.270
TOTAL, EXPENDITURES			553,765.04	548,969.00	-0.9%

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Unaudited Actuals Capital Facilities Fund Expenditures by Object

Description	Resource Codes Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
NTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
Other Authorized Interfund Transfers In	8919	211,066.84	446,744.00	111.79
(a) TOTAL, INTERFUND TRANSFERS IN		211,066.84	446,744.00	111.79
INTERFUND TRANSFERS OUT				
To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.00	0.0'
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.09
OTHER SOURCES/USES				
SOURCES				
Proceeds				
Proceeds from Disposal of Capital Assets	8953	0.00	0.00	0.0
Other Sources				
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.0
Long-Term Debt Proceeds Proceeds from Certificates				
of Participation	8971	0.00	0.00	0.0
Proceeds from Leases	8972	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.0
All Other Financing Sources	8979	0.00	0.00	0.0
(c) TOTAL, SOURCES		0.00	0.00	0.0
USES				
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.0
All Other Financing Uses	7699	0.00	0.00	0.0
(d) TOTAL, USES		0.00	0.00	0.0
CONTRIBUTIONS				
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.0
Contributions from Restricted Revenues	8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		211,066.84	446,744.00	111.7

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Unaudited Actuals Capital Facilities Fund Expenditures by Function

Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
	8010-8099	0.00	0.00	0.0%
				0.0%
				0.0%
	8600-8799	2 <u>00,885.07</u>	100,000.0 <u>0</u>	-50.2%
		200,885.07	100,000.00	-50.2%
1000-1999		0.00	0.00	0.0%
2000-2999		0.00	0.00	0.0%
3000-3999		0.00	0.00	0.0%
4000-4999		0.00	0.0 <u>0</u>	0.0%
5000-5999		0.00	0.00	0.0%
6000-6999		0.00	0.00	0.0%
7000-7999		5,932.61	0.00	-100.0%
8000-8999		2,190.00	2,225.00	1.6%
9000-9999	Except 7600-7699	545,642.43	546,744.00	0.2%
		553,765.04	548,969.00	-0.9%
		(352.879.97)	(448,969.00)	27.2%
	8900-8929	211,066.84	446,744.00	111.7%
	7600-7629	0.00	0.00	0.0%
	8030 0070	0.00	0.00	0.0%
				0.0%
	8980-8999			0.0%
	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7000-7999 8000-8999	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7000-7999 8000-8999 9000-9999 Except 7600-7699	8300-8599 0.00 8600-8799 200,885.07 200,885.07 200,885.07 200,00 200,00 200-2999 0.00 2000-2999 0.00 3000-3999 0.00 4000-4999 0.00 5000-5999 0.00 6000-6999 0.00 6000-6999 0.00 7000-7999 5,932.61 8000-8999 2,190.00 9000-9999 7600-7699 553,765.04 3553,765.04 3000-8999 211,066.84 7600-7629 0.00 8900-8929 211,066.84 7600-7629 0.00 8930-8979 0.00	8300-8599 0.00 0.00 8600-8799 200,885.07 100,000.00 200,885.07 100,000.00 0.00 1000-1999 0.00 0.00 2000-2999 0.00 0.00 3000-3999 0.00 0.00 4000-4999 0.00 0.00 6000-6999 0.00 0.00 7000-7999 5,932.61 0.00 8000-8999 2,190.00 2,225.00 9000-9999 7600-7699 545,642.43 546,744.00 (352,879.97) (448,969.00) (352,879.97) (448,969.00) 8900-8929 211,066.84 446,744.00 (352,879.97) (448,969.00) 8900-8929 211,066.84 446,744.00 (352,879.97) (448,969.00) (350,765.04) 545,642.43 546,744.00 (352,879.97) (448,969.00) (350,765.04) 545,642,43 546,744.00 (352,879.97) (448,969.00) (350,765.04) 545,642,43 546,744.00 (350,765.04) 545,642,64 (350,765.04) 545,642,64 546,744,00 <

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Coronado Unified San Diego County Unaudited Actuals Capital Facilities Fund Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(141,813.13)	(2,225.00)	-98.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	166,772.13	24,959.00	-85.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			166,772.13	24,959.00	-85.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			166,772.13	24,959.00	-85.0%
 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable 			24,959.00	22,734.00	-8.9%
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	0.0 <u>0</u>	0.0%
b) Restricted		9740	24,901.00	24,901.00	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	58.00	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(2,167.00)	New

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Unaudited Actuals Capital Facilities Fund Exhibit: Restricted Balance Detail

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	24,901.00	24,901.00
Total, Restric	ted Balance	24,901.00	24,901.00

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Coronado Unified San Diego County

Unaudited Actuals County School Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES	Resource coues	000000000000	onducted Actuals	Budget	Difference
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	0.00	0.00	0.0
5) TOTAL, REVENUES			0.00	0.00	0.04
3. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employee Benefits		3000-3999	0.00	0.00	0.0
4) Books and Supplies		4000-4999	0.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0
6) Capital Outlay		6000-6999	0.00	0.00	0.0
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299, 7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			0.00	0.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.04
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0

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Coronado Unified San Diego County

Unaudited Actuals County School Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			0.00	0.00	0.0%
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	0.65	0.65	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	(0.65)	(0.65)	0.0%

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Coronado Unified San Diego County

Unaudited Actuals County School Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS		00000000000	ondunicu Actualo	Budget	Difference
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasur	ý	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

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Coronado Unified San Diego County

Unaudited Actuals County School Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.09
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.09
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0'
OTHER LOCAL REVENUE					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Leases and Rentals		8650	0.00	0.00	0.0
Interest		8660	0.00	0.00	0.0'
Net Increase (Decrease) in the Fair Value of Investments	8	8662	0.00	0.00	0.0
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0
TOTAL, REVENUES			0.00	0.00	0.0

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Coronado Unified San Diego County

Unaudited Actuals County School Facilities Fund Expenditures by Object

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

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Coronado Unified San Diego County

Unaudited Actuals County School Facilities Fund Expenditures by Object

			2020-21	2021-22	Percent
Description R	esource Codes	Object Codes	Unaudited Actuals	Budget	Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITION	URES		0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00
Books and Media for New School Libraries		0000			0.00
or Major Expansion of School Libraries		6300	0.00	0.00	0.09
Equipment		6400	0.00	0.00	0.09
Equipment Replacement		6500	0.00	0.00	0.09
Lease Assets		6600	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.09
To County Offices		7212	0.00	0.00	0.00
To JPAs		7213	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.0
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.09
TOTAL, EXPENDITURES			0.00	0.00	0.0

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Coronado Unified San Diego County

Unaudited Actuals County School Facilities Fund Expenditures by Object

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

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Coronado Unified San Diego County

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Unaudited Actuals County School Facilities Fund Expenditures by Object

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

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Coronado Unified San Diego County

Unaudited Actuals County School Facilities Fund Expenditures by Function

			2020-21	2021-22	Percent
Description	Function Codes	Object Codes	Unaudited Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.0 <u>0</u>	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.0 <u>0</u>	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Coronado Unified San Diego County Unaudited Actuals County School Facilities Fund Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			0.00	0.00	0.0%
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	0.0 <u>0</u>	0.0%
b) Restricted		9740	0.65	0.65	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	(0.65)	(0.65)	0.0%

Unaudited Actuals County School Facilities Fund Exhibit: Restricted Balance Detail

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
7710	State School Facilities Projects	0.65	0.65
Total, Restric	ted Balance	0.65	0.65

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Coronado Unified San Diego County

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

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,726,383.69	2,722,486.00	-0.1%
5) TOTAL, REVENUES			2,726,383.69	2,722,486.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,726,383.69	2,722,486.00	-0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,349,421.88	4,090,608.00	203.1%
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			(1,349,421.88)	(4,090,608.00)	203.1%

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Coronado Unified San Diego County

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			1,376,961.81	(1,368,122.00)	-199.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	9,752,478.64	11,129,440.45	14.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,752,478.64	11,129,440.45	14.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,752,478.64	11,129,440.45	14.1%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			11,129,440.45	9,761,318.45	-12.3%
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	6,962,843.49	8,178,036.49	17.5%
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	4,166,596.96	1,583,281.96	-62.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes		Budget	Difference
G. ASSETS 1) Cash					
a) in County Treasury		9110	9,599,360.51		
1) Fair Value Adjustment to Cash in County Treasur	y	9111	40,085.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,616.31		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,622,485.67		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			12,270,547.49		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,141,107.04		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,141,107.04		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			11,129,440.45		

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Coronado Unified San Diego County

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	2,622,485.67	2,622,486.00	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	63,813.02	100,000.00	56.79
Net Increase (Decrease) in the Fair Value of Investments	;	8662	40,085.00	0.00	-100.09
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,726,383.69	2,722,486.00	-0.1%
TOTAL, REVENUES			2,726,383.69	2,722,486.00	-0.1%

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Coronado Unified San Diego County

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

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

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
Description R SERVICES AND OTHER OPERATING EXPENDITURES	tesource Codes	Object Codes	Unaudited Actuals	Budget	Difference
		5400	0.00	0.00	0.00
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	0.09
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 EXPENDIT	URES		0.00	0.00	0.0
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0
Equipment		6400	0.00	0.00	0.0
Equipment Replacement		6500	0.00	0.00	0.0
Lease Assets		6600	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues		7014	0.00		
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 Co	osts)		0.00	0.00	0.0
TOTAL, EXPENDITURES			0.00	0.00	0.0

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	1,138,355.04	3,643,864.00	220.1%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	211,066.84	446,744.00	111.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,349,421.88	4,090,608.00	203.1%

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

Presidentes	December Onder		2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,349,421.88)	(4,090,608.00)	203.1%

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Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
	T unction obdes	Object Obdes	Unaddited Actuals	Duuget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	2,726,383.69	2,722,486.00	-0.19
5) TOTAL, REVENUES			2,726,383.69	2,722,486.00	-0.19
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.09
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0
3) Pupil Services	3000-3999		0.00	0.00	0.0
4) Ancillary Services	4000-4999		0.00	0.00	0.0
5) Community Services	5000-5999		0.00	0.00	0.0
6) Enterprise	6000-6999		0.00	0.00	0.0
7) General Administration	7000-7999		0.00	0.00	0.0
8) Plant Services	8000-8999		0.00	0.00	0.0
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0
10) TOTAL, EXPENDITURES			0.00	0.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,726,383.69	2,722,486.00	-0.1
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	1,349,421.88	4,090,608.00	203.1
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			(1,349,421.88)	(4,090,608.00)	203.1

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Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,376,961.81	(1,368,122.00)	-199.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,752,478.64	11,129,440.45	14.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,752,478.64	11,129,440.45	14.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,752,478.64	11,129,440.45	14.1%
 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable 			11,129,440.45	9,761,318.45	-12.3%
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	0.0 <u>0</u>	0.0%
b) Restricted		9740	6,962,843.49	8,178,036.49	17.5%
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	4,166,596.96	1,583,281.96	-62.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	6,962,843.49	8,178,036.49
Total, Restric	ted Balance	6,962,843.49	8,178,036.49

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Unaudited Actuals Capital Project Fund for Blended Component Units Expenditures by Object

Description	Resource Codes Object Code	2020-21 s Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	1,208,825.91	967,309.00	-20.0%
5) TOTAL, REVENUES		1,208,825.91	967,309.00	-20.0%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	1,537,429.90	340,496.22	-77.9%
5) Services and Other Operating Expenditures	5000-5999	410,280.22	451,153.83	10.0%
6) Capital Outlay	6000-6999	1,041,337.19	706,517.95	-32.2%
 Other Outgo (excluding Transfers of Indirect Costs) 	7100-7299 7400-7499		780,913.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		3,769,960.31	2,279,081.00	-39.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(2,561,134.40)	(1,311,772.00)	-48.89
D. OTHER FINANCING SOURCES/USES		(=)001,101107	(1,011,112,00)	10107
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	0.09
b) Uses	7630-7699	0.00	0.00	0.09
3) Contributions	8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.09

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Unaudited Actuals Capital Project Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,561,134.40)	(1,311,772.00)	-48.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	9,706,316.32	7,145,181.92	-26.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,706,316.32	7,145,181.92	-26.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,706,316.32	7,145,181.92	-26.4%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			7,145,181.92	5,833,409.92	-18.4%
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	6,973,836.71	5,475,668.71	-21.5%
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	171,345.21	357,741.21	108.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Unaudited Actuals Capital Project Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
	Nesource COUES	Object Coues	Shauditeu Actuals	Buuget	Difference
G. ASSETS 1) Cash					
a) in County Treasury		9110	6,540,813.51		
1) Fair Value Adjustment to Cash in County Treasury	,	9111	27,313.00		
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	704,281.81		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	85,564.21		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,357,972.53		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	208,768.86		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,021.75		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			212,790.61		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			7,145,181.92		

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Unaudited Actuals Capital Project Fund for Blended Component Units Expenditures by Object

Description	Bassing Cada	Object Cade	2020-21	2021-22 Budget	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	106,202.79	95,000.00	-10.5%
Net Increase (Decrease) in the Fair Value of Investmen	ts	8662	27,313.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	1,075,310.12	872,309.00	-18.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		-	1,208,825.91	967,309.00	-20.0%
TOTAL, REVENUES			1,208,825.91	967,309.00	-20.0%

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Coronado Unified San Diego County

Unaudited Actuals Capital Project Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0'
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0
Other Classified Salaries		2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	0.00	0.00	0.0
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0
Unemployment Insurance		3501-3502	0.00	0.00	0.0
Workers' Compensation		3601-3602	0.00	0.00	0.0
OPEB, Allocated		3701-3702	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
Other Employee Benefits		3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	758,141.91	134,909.00	-82.2
Noncapitalized Equipment		4400	779,287.99	205,587.22	-73.6
TOTAL, BOOKS AND SUPPLIES			1,537,429.90	340,496.22	-77.9
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0
Travel and Conferences		5200	0.00	0.00	0.0
Insurance		5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services		5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvemen	ts	5600	401,496.97	427,458.83	6.5
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0

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Coronado Unified San Diego County

Unaudited Actuals Capital Project Fund for Blended Component Units Expenditures by Object

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
Professional/Consulting Services and					
Operating Expenditures		5800	8,783.25	23,695.00	169.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES		410,280.22	451,153.83	10.0%
CAPITAL OUTLAY					
Land		6100	184,811.51	0.00	-100.0%
Land Improvements		6170	0.00	158,541.99	New
Buildings and Improvements of Buildings		6200	387,395.34	285,736.67	-26.2%
Books and Media for New School Libraries					
or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	469,130.34	262,239.29	-44.1%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,041,337.19	706,517.95	-32.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	315,945.00	306,255.00	-3.1%
Other Debt Service - Principal		7439	464,968.00	474,658.00	2.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	costs)		780,913.00	780,913.00	0.0%
			. 00,010.00		5.07
TOTAL, EXPENDITURES			3,769,960.31	2,279,081.00	-39.5%

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Unaudited Actuals Capital Project Fund for Blended Component Units Expenditures by Object

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

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Coronado Unified San Diego County

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Unaudited Actuals Capital Project Fund for Blended Component Units Expenditures by Object

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER SOURCES/USES					
SOURCES					
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		8971	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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Coronado Unified San Diego County

Unaudited Actuals Capital Project Fund for Blended Component Units Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,208,825.91	967,309.0 <u>0</u>	-20.0%
5) TOTAL, REVENUES			1,208,825.91	967,309.00	-20.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,989,047.31	1,498,168.00	-49.9%
9) Other Outgo	9000-9999	Except 7600-7699	780,913.00	780,913.00	0.0%
	3000-3333	1000-1099	3,769,960.31	2,279,081.00	-39.5%
			3,709,900.31	2,279,081.00	-39.3 %
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			(2,561,134.40)	(1,311,772.00)	-48.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Unaudited Actuals Capital Project Fund for Blended Component Units Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,561,134.40)	(1,311,772.00)	-48.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,706,316.32	7,145,181.92	-26.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,706,316.32	7,145,181.92	-26.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,706,316.32	7,145,181.92	-26.49
 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable 			7,145,181.92	5,833,409.92	-18.49
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	0.0 <u>0</u>	0.00
b) Restricted		9740	6,973,836.71	5,475,668.71	-21.59
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00
d) Assigned Other Assignments (by Resource/Object)		9780	171,345.21	357,741.21	108.89
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Capital Project Fund for Blended Component Units Exhibit: Restricted Balance Detail

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	6,973,836.71	5,475,668.71
Total, Restric	ted Balance	6,973,836.71	5,475,668.71

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Coronado Unified San Diego County

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,809.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,176,257.00	859,220.00	-27.0%
5) TOTAL, REVENUES			1,178,066.00	859,220.00	-27.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299, 7400-7499	1,078,050.00	1,100,350.00	2.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,078,050.00	1,100,350.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100,016.00	(241,130.00)	-341.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,016.00	(241,130.00)	-341.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	1,164,849.00	1,264,865.00	8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,164,849.00	1,264,865.00	8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,164,849.00	1,264,865.00	8.6%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,264,865.00	1,023,735.00	-19.1%
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	1,264,865.00	1,023,735.00	-19.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS		0.5001 00000	onduniou / lotdulo	Baagot	Difference
1) Cash					
a) in County Treasury		9110	1,259,605.00		
1) Fair Value Adjustment to Cash in County Treasur	у	9111	5,260.00		
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	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,264,865.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,264,865.00		

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Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	1,809.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,809.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	1,124,476.00	847,200.00	-24.7%
Unsecured Roll		8612	13,944.00	12,020.00	-13.8%
Prior Years' Taxes		8613	12,533.00	0.00	-100.0%
Supplemental Taxes		8614	10,005.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF					
Taxes		8629	(207.00)	0.00	-100.0%
Interest		8660	10,207.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investmen	ts	8662	5,260.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	39.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,176,257.00	859,220.00	-27.0%
TOTAL, REVENUES			1,178,066.00	859,220.00	-27.1%

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Coronado Unified San Diego County

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Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	790,000.00	845,000.00	7.0%
Bond Interest and Other Service Charges		7434	288,050.00	255,350.00	-11.4%
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 C	costs)		1,078,050.00	1,100,350.00	2.1%
TOTAL, EXPENDITURES			1,078,050.00	1,100,350.00	2.1%

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Coronado Unified San Diego County

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES CONTRIBUTIONS			0.00	0.00	0.04
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.0'
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0

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Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,809.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,17 <u>6,257.00</u>	859,220.0 <u>0</u>	-27.0%
5) TOTAL, REVENUES			1,178,066.00	859,220.00	-27.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,078,050.00	1,100,350.00	2.1%
10) TOTAL, EXPENDITURES			1,078,050.00	1,100,350.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES			1,010,000.00	1,100,000.00	2.170
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			100.010.00	(244,420,00)	244.40/
D. OTHER FINANCING SOURCES/USES			100,016.00	(241,130.00)	-341.1%
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		0000 0070			0.001
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%

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Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,016.00	(241,130.00)	-341.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,164,849.00	1,264,865.00	8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,164,849.00	1,264,865.00	8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,164,849.00	1,264,865.00	8.6%
 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable 			1,264,865.00	1,023,735.00	-19.1%
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	1,264,865.00	1,023,735.00	-19.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

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

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Coronado Unified San Diego County

Unaudited Actuals Foundation Permanent Fund Expenditures by Object

			2020-21	2021-22	Percent
Description	Resource Codes Obje	ect Codes		Budget	Difference
A. REVENUES					
1) LCFF Sources	80'	10-8099	0.00	0.00	0.0%
2) Federal Revenue	810	00-8299	0.00	0.00	0.0%
3) Other State Revenue	830	00-8599	0.00	0.00	0.0%
4) Other Local Revenue	860	00-8799	5,517.93	4,000.00	-27.5%
5) TOTAL, REVENUES			5,517.93	4,000.00	-27.5%
B. EXPENDITURES					
1) Certificated Salaries	100	00-1999	0.00	0.00	0.0%
2) Classified Salaries	200	00-2999	0.00	0.00	0.0%
3) Employee Benefits	300	00-3999	0.00	0.00	0.0%
4) Books and Supplies	400	00-4999	474.61	5,500.00	1058.8%
5) Services and Other Operating Expenditures	500	00-5999	1,000.00	1,500.00	50.0%
6) Capital Outlay	600	00-6999	0.00	0.00	0.0%
 Other Outgo (excluding Transfers of Indirect Costs) 		00-7299, 00-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	730	00-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,474.61	7,000.00	374.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,043.32	(3,000.00)	-174.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In	890	00-8929	0.00	0.00	0.0%
b) Transfers Out	760	00-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	893	30-8979	0.00	0.00	0.0%
b) Uses	763	30-7699	0.00	0.00	0.0%
3) Contributions	898	80-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Unaudited Actuals Foundation Permanent Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,043.32	(3,000.00)	-174.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	300,958.11	305,001.43	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			300,958.11	305,001.43	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			300,958.11	305,001.43	1.3%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			305,001.43	302,001.43	-1.0%
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	305,001.43	302,001.43	-1.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Unaudited Actuals Foundation Permanent Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash		9110	202 040 40		
a) in County Treasury			303,210.16		
1) Fair Value Adjustment to Cash in County Treasury	/	9111	1,266.00		
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	525.27		
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			305,001.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			305,001.43		

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Unaudited Actuals Foundation Permanent Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,161.93	4,000.00	-3.9%
Net Increase (Decrease) in the Fair Value of Inve	stments	8662	1,266.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	90.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			5,517.93	4,000.00	-27.5%
TOTAL, REVENUES			5,517.93	4,000.00	-27.5%

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Coronado Unified San Diego County

Unaudited Actuals Foundation Permanent Fund Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0'
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.04
Classified Support Salaries		2200	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0
Other Classified Salaries		2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.04
PERS		3201-3202	0.00	0.00	0.0
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0
Unemployment Insurance		3501-3502	0.00	0.00	0.0
Workers' Compensation		3601-3602	0.00	0.00	0.0
OPEB, Allocated		3701-3702	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
Other Employee Benefits		3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0'
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	474.61	5,500.00	1058.8
Noncapitalized Equipment		4400	0.00	0.00	0.0
Food		4700	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			474.61	5,500.00	1058.8

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Unaudited Actuals Foundation Permanent Fund Expenditures by Object

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Description Resource Co	des Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.0%
Dues and Memberships	5300	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	1,000.00	1,500.00	50.0%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		1,000.00	1,500.00	50.0%
CAPITAL OUTLAY		1,000.00	1,000.00	00.0 %
Land	6100	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		0.00	0.00	0.0%
TOTAL, EXPENDITURES		1,474.61	7,000.00	374.7

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Unaudited Actuals Foundation Permanent Fund Expenditures by Object

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

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Coronado Unified San Diego County

Unaudited Actuals Foundation Permanent Fund Expenditures by Function

			2020-21	2021-22	Percent
Description	Function Codes	Object Codes	Unaudited Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,517.93	4,000.0 <u>0</u>	-27.5%
5) TOTAL, REVENUES			5,517.93	4,000.00	-27.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		1,474.61	7,000.00	374.7%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.0 <u>0</u>	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,474.61	7,000.00	374.7%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,043.32	(3,000.00)	-174.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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		0000-0000	0.00	0.00	0.0%

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Coronado Unified San Diego County Unaudited Actuals Foundation Permanent Fund Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,043.32	(3,000.00)	-174.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	300,958.11	305,001.43	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			300,958.11	305,001.43	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			300,958.11	305,001.43	1.3%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			305,001.43	302,001.43	-1.0%
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	0.0 <u>0</u>	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	305,001.43	302,001.43	-1.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Foundation Permanent Fund Exhibit: Restricted Balance Detail

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

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Coronado Unified San Diego County

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Unaudited Actuals Other Enterprise Fund Expenses by Object

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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES	Resource obdes	Object Obdes	onaddied Actuals	Duuget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	155,570.80	404,360.00	159.9%
5) TOTAL, REVENUES			155,570.80	404,360.00	159.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	134.03	0.00	-100.0%
2) Classified Salaries		2000-2999	113,968.42	221,966.00	94.8%
3) Employee Benefits		3000-3999	71,061.45	117,634.00	65.5%
4) Books and Supplies		4000-4999	6,348.41	6,178.00	-2.7%
5) Services and Other Operating Expenses		5000-5999	18,691.71	18,813.00	0.6%
			,	0.00	
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
 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			210,204.02	364,591.00	73.4%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(54,633.22)	39,769.00	-172.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers			0.00		0.021
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	12,000.00	New
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(12,000.00)	New

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Unaudited Actuals Other Enterprise Fund Expenses by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN					
NET POSITION (C + D4)			(54,633.22)	27,769.00	-150.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	311,863.40	257,230.18	-17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			311,863.40	257,230.18	-17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			311,863.40	257,230.18	-17.5%
2) Ending Net Position, June 30 (E + F1e)			257,230.18	284,999.18	10.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	257,230.18	284,999.18	10.8%

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Unaudited Actuals Other Enterprise Fund Expenses by Object

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Description R	esource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	208,691.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	871.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	16,808.12		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	66,936.04		
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			293,307.03		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Coronado Unified San Diego County

Unaudited Actuals Other Enterprise Fund Expenses by Object

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Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	9,608.09		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	26,468.76		
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			36,076.85		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			257,230.18		

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Coronado Unified San Diego County

Unaudited Actuals Other Enterprise Fund Expenses by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,447.74	2,000.00	-18.3%
Net Increase (Decrease) in the Fair Value of Investme	nts	8662	871.00	0.00	-100.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	152,252.06	402,360.00	164.3%
TOTAL, OTHER LOCAL REVENUE			155,570.80	404,360.00	159.9%
TOTAL, REVENUES			155,570.80	404,360.00	159.9%

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Coronado Unified San Diego County

Unaudited Actuals Other Enterprise Fund Expenses by Object

					- /
Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	134.03	0.00	-100.0%
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			134.03	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	96,276.59	169,154.00	75.7%
Classified Support Salaries		2200	4,871.48	6,089.00	25.0%
Classified Supervisors' and Administrators' Salaries		2300	8,784.44	42,567.00	384.6%
Clerical, Technical and Office Salaries		2400	4,035.91	4,156.00	3.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			113,968.42	221,966.00	94.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,418.68	7,202.00	407.7%
PERS		3201-3202	18,613.96	34,215.00	83.8%
OASDI/Medicare/Alternative		3301-3302	8,190.30	15,398.00	88.0%
Health and Welfare Benefits		3401-3402	40,078.64	55,926.00	39.5%
Unemployment Insurance		3501-3502	78.37	1,935.00	2369.1%
Workers' Compensation		3601-3602	2,681.50	2,958.00	10.3%
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			71,061.45	117,634.00	65.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,348.41	5,978.00	-5.8%
Noncapitalized Equipment		4400	0.00	200.00	Nev
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,348.41	6,178.00	-2.7%

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Coronado Unified San Diego County

Unaudited Actuals Other Enterprise Fund Expenses by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,174.69	10,350.00	147.9%
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 Improvemen	ts	5600	107.09	7,858.00	7237.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,337.87	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	3,570.75	605.00	-83.19
Communications		5900	501.31	0.00	-100.09
TOTAL, SERVICES AND OTHER OPERATING EXPENSE	S		18,691.71	18,813.00	0.6%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.09
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect O	Costs)		0.00	0.00	0.0%
TOTAL, EXPENSES			210,204.02	364,591.00	73.4%

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Coronado Unified San Diego County

Unaudited Actuals Other Enterprise Fund Expenses by Object

Description	Bassuras Cadas	Object Codes	2020-21	2021-22 Budget	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	12,000.00	Nev
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	12,000.00	Nev
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES		1001	0.00	0.00	0.0%
CONTRIBUTIONS			0.00	0.00	0.07
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		2000	0.00	0.00	0.0%
COTTAL, CONTRIBUTIONS			0.00	0.00	0.07
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(12,000.00)	Nev

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Coronado Unified San Diego County

Unaudited Actuals Other Enterprise Fund Expenses by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	155,570.80	404,360.00	159.9%
5) TOTAL, REVENUES			155,570.80	404,360.00	159.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		210,204.02	364,591.00	73.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			210,204.02	364,591.00	73.4%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(54,633.22)	39,769.00	-172.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	12,000.00	New
2) Other Sources/Uses				,	
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(12,000.00)	New

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Coronado Unified San Diego County Unaudited Actuals Other Enterprise Fund Expenses by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(54.633.22)	27,769.00	-150.8%
F. NET POSITION			(04,000.22)	21,700.00	100.076
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	311,863.40	257,230.18	-17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			311,863.40	257,230.18	-17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			311,863.40	257,230.18	-17.5%
2) Ending Net Position, June 30 (E + F1e)			257,230.18	284,999.18	10.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	257,230.18	284,999.18	10.8%

Unaudited Actuals Other Enterprise Fund Exhibit: Restricted Net Position Detail

37 68031 0000000 Form 63

0.00

		2020-21	2021-22
Resource	Description	Unaudited Actuals	Budget

Total, Restricted Net Position

0.00

2020-21 Unaudited Actuals AVERAGE DAILY ATTENDANCE

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	2020-	21 Unaudited	Actuals	2021-22 Budget		
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School	0.050.40	0.050.40	0 000 70	0.050.40	0.050.40	0.050.40
ADA)	2,958.13	2,958.13	2,960.76	2,958.13	2,958.13	2,958.13
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA						
(Sum of Lines A1 through A3)	2,958.13	2,958.13	2,960.76	2,958.13	2,958.13	2,958.13
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
 d. Special Education Extended Year e. Other County Operated Programs: 						
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA						
(Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,958.13	2,958.13	2,960.76	2,958.13	2,958.13	2,958.13
7. Adults in Correctional Facilities	2,900.10	2,900.15	2,900.70	2,900.15	2,900.13	2,900.13
8. Charter School ADA						
(Enter Charter School ADA using						
Tab C. Charter School ADA)						

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

2020-21 Unaudited Actuals AVERAGE DAILY ATTENDANCE

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

Unaudited Actuals 2020-21 Unaudited Actuals Schedule of Capital Assets

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	569.949.00	(37.080.00)	532.869.00			532.869.00
Work in Progress	362,429.00	(362,429,00)	0.00			0.00
Total capital assets not being depreciated	932,378.00	(399,509.00)	532,869.00	0.00	0.00	532,869.00
Capital assets being depreciated:		(,,			
Land Improvements	18,505,002.00	1,520,897.00	20,025,899.00			20,025,899.00
Buildings	125,529,571.00	636,729.00	126,166,300.00			126,166,300.00
Equipment	4,165,933.00	132,302.00	4,298,235.00			4,298,235.00
Total capital assets being depreciated	148,200,506.00	2,289,928.00	150,490,434.00	0.00	0.00	150,490,434.00
Accumulated Depreciation for:	, ,					
Land Improvements	(12,818,658.00)	(918,539.00)	(13,737,197.00)			(13,737,197.00
Buildings	(40,247,789.00)	(3,062,329.00)	(43,310,118.00)			(43,310,118.0
Equipment	(3,498,894.00)	23,633.00	(3,475,261.00)			(3,475,261.0
Total accumulated depreciation	(56,565,341.00)	(3,957,235.00)	(60,522,576.00)	0.00	0.00	(60,522,576.0
Total capital assets being depreciated, net	91,635,165.00	(1,667,307.00)	89,967,858.00	0.00	0.00	89,967,858.00
Governmental activity capital assets, net	92,567,543.00	(2,066,816.00)	90,500,727.00	0.00	0.00	90,500,727.0
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.0
Work in Progress			0.00			0.0
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.0
Capital assets being depreciated:						
Land Improvements			0.00			0.0
Buildings			0.00			0.0
Equipment			0.00			0.0
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.0
Accumulated Depreciation for:						
Land Improvements			0.00			0.0
Buildings			0.00			0.0
Equipment			0.00			0.0
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.0
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.0
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.0

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

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	ESEA(ESSA) Title I	Secondary School	Secondary School	Fund: Learning	Fund: Learning	Relief Fund:	Coronavirus Relief
	, Part A, Basic	Emergency Relief	Emergency Relief	Loss Mitigation	Loss Mitigation	Learning Loss	Fund:Learning Loss
FEDERAL PROGRAM NAME	Grant	(ESŠER) Fund	(ESSER II)	(GEER)	(CRF)	Mitigation (CRF)	Mitigation (CRF)
FEDERAL CATALOG NUMBER	84-010	84-425	84-425	84-425C	21-019	21-019	21-019
RESOURCE CODE	3010	3210	3212	3215	3220-001	3220-002	3220-003
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	1429	15536	15547	15517	25514	25514	25514
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00		0.00
2. a. Current Year Award	182,720.00	143,045.00	578,225.00	165,604.00	533,684.00	190,682.89	184,429.00
b. Transferability (ESSA)	0.00	0.00					
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	182,720.00	143,045.00	578,225.00	165,604.00	533,684.00	190,682.89	184,429.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	182,720.00	143,045.00	578,225.00	165,604.00	533,684.00	190,682.89	184,429.00
REVENUES	,	,		,	,	,	
5. Unearned Revenue Deferred from							
Prior Year							
6. Cash Received in Current Year	168,700.00	82,025.00	57,823.00	41,401.00	533,684.00	190,682.89	184,429.00
7. Contributed Matching Funds	,	- ,	,	,	,	,	- ,
8. Total Available (sum lines 5, 6, & 7)	168,700.00	82,025.00	57,823.00	41,401.00	533,684.00	190,682.89	184,429.00
EXPENDITURES		,	,	,	,	,	
9. Donor-Authorized Expenditures	173,443.87	121,045.30	0.00	0.00	533,684.00	190,682.89	184,429.00
10. Non Donor-Authorized		,	0.00	0.00			
Expenditures							
11. Total Expenditures (lines 9 & 10)	173,443.87	121,045.30	0.00	0.00	533,684.00	190,682.89	184,429.00
12. Amounts Included in	110,110.01	121,040.00	0.00	0.00	000,004.00	100,002.00	10-1,-120.00
Line 6 above for Prior							
Year Adjustments							
13. Calculation of Unearned Revenue							
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	(4,743.87)	(39,020.30)	57,823.00	41,401.00	0.00	0.00	0.00
a. Unearned Revenue	(4,740.07)	(00,020.00)	57,823.00	41,401.00	0.00	0.00	0.00
b. Accounts Payable			07,020.00				
c. Accounts Receivable	4,743.87	39,020.30					
14. Unused Grant Award Calculation	4,743.07	39,020.30					
(line 4 minus line 9)	9,276.13	21,999.70	578,225.00	165,604.00	0.00	0.00	0.00
15. If Carryover is allowed,	9,210.13	21,399.70	576,225.00	100,004.00	0.00	0.00	0.00
enter line 14 amount here							
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a	470 440 07	404 045 00		0.00	F00 004 00	400.000.00	40.4.400.00
minus line 13b plus line 13c)	173,443.87	121,045.30	0.00	0.00	533,684.00	190,682.89	184,429.00

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

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	IDEA Basic Local	IDEA Basic Local	IDEA Preschool	Mental Health Allocation Plan, Part	IDEA Preschool Staff Development	Title II Part A Improving Teacher	
FEDERAL PROGRAM NAME	Assistance Part B	Assistance Part B	Grant Part B	B Sec 611	Part A	Quality	Title IV Part A ESSA
FEDERAL CATALOG NUMBER	84-027	84-027	84-173	84-027	84-173A	84-367	84-424
RESOURCE CODE	3310	3310	3315	3327	3345	4035	4127
REVENUE OBJECT	8181	8181	8182	8182	8285	8290	8290
LOCAL DESCRIPTION (if any)	13379	13379	13430	14468	13431	14341	15396
AWARD							10000
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	1,504.28	0.00
2. a. Current Year Award	552,523.00	0.00	9,582.00	34,517.00	112.00	45,789.00	13,208.00
b. Transferability (ESSA)	,		-,	- ,		13,208.00	(13,208.00)
c. Other Adjustments						-,	(- , ,
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	552,523.00	0.00	9,582.00	34,517.00	112.00	58,997.00	0.00
3. Required Matching Funds/Other				,		· · · ·	
4. Total Available Award							
(sum lines 1, 2d, & 3)	552,523.00	0.00	9,582.00	34,517.00	112.00	60,501.28	0.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	0.00	(166,808.47)	0.00	0.00	0.00	50,007.28	0.00
7. Contributed Matching Funds		, , ,				· · · ·	
8. Total Available (sum lines 5, 6, & 7)	0.00	(166,808.47)	0.00	0.00	0.00	50,007.28	0.00
EXPENDITURES		, <i>i</i> , ,				í í	
9. Donor-Authorized Expenditures	552,523.00	0.00	9,582.00	34,517.00	112.00	29,007.94	0.00
10. Non Donor-Authorized							
Expenditures							
11. Total Expenditures (lines 9 & 10)	552,523.00	0.00	9,582.00	34,517.00	112.00	29,007.94	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)	(552,523.00)	(166,808.47)	(9,582.00)	(34,517.00)	(112.00)	20,999.34	0.00
a. Unearned Revenue						20,999.34	
b. Accounts Payable							
c. Accounts Receivable	552,523.00	166,808.47	9,582.00	34,517.00	112.00		
14. Unused Grant Award Calculation							
(line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	31,493.34	0.00
15. If Carryover is allowed,							
enter line 14 amount here							
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	552,523.00	0.00	9,582.00	34,517.00	112.00	29,007.94	0.00

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FEDERAL PROGRAM NAME	DoDEA ARTS	DoDEA READ I	TOTAL
FEDERAL CATALOG NUMBER	DODEA AILTO	DODEA NEAD I	IUIAL
RESOURCE CODE	9010503	9010505	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)	0200	0200	
AWARD			
1. Prior Year Carryover	64,797.84	0.00	66,302.12
2. a. Current Year Award	311,962.80	190,839.70	3,136,923.39
b. Transferability (ESSA)			0.00
c. Other Adjustments			0.00
d. Adj Curr Yr Award			
(sum lines 2a, 2b, & 2c)	311,962.80	190,839.70	3,136,923.39
3. Required Matching Funds/Other			0.00
4. Total Available Award			
(sum lines 1, 2d, & 3)	376,760.64	190,839.70	3,203,225.51
REVENUES			
5. Unearned Revenue Deferred from			
Prior Year			0.00
6. Cash Received in Current Year	376,760.64	72,328.35	1,591,032.69
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	376,760.64	72,328.35	1,591,032.69
EXPENDITURES			
9. Donor-Authorized Expenditures	383,415.72	153,495.93	2,365,938.65
10. Non Donor-Authorized			
Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	383,415.72	153,495.93	2,365,938.65
12. Amounts Included in			
Line 6 above for Prior			
Year Adjustments			0.00
13. Calculation of Unearned Revenue			
or A/P, & A/R amounts	(0.055.00)	(04,407,50)	(774,005,00)
(line 8 minus line 9 plus line 12)	(6,655.08)	(81,167.58)	(774,905.96)
a. Unearned Revenue			120,223.34
b. Accounts Payable	0.055.00	04 407 50	0.00
c. Accounts Receivable	6,655.08	81,167.58	895,129.30
14. Unused Grant Award Calculation		07 040 77	007 000 00
(line 4 minus line 9)	(6,655.08)	37,343.77	837,286.86
15. If Carryover is allowed,			0.00
enter line 14 amount here 16. Reconciliation of Revenue			0.00
(line 5 plus line 6 minus line 13a	202 445 70	152 405 02	0.065.000.05
minus line 13b plus line 13c)	383,415.72	153,495.93	2,365,938.65

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

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	Governor's CTE	Governor's CTE				Tobacco Use	
	Initiative:CA	Inititive:CA	CTE Incentive Grant	CTE Incentive Grant	Sp. Ed.Workability	Prevention	In-Person
STATE PROGRAM NAME	Partnership Acad.	Partnership Acad.	CTEIG	CTEIG	Program	Education (TUPE)	Instruction (IPI) Gt
RESOURCE CODE	6385	6385	6387	6387	6520	6690	7422
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	25220	25220	25306	25306	24463	23297	25560
AWARD							
1. Prior Year Carryover	0.00	5,169.96	1,262.79	0.00	0.00	0.00	0.00
2. a. Current Year Award	22,000.00		96,299.00	0.00	55,185.00	31,462.92	1,019,814.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	22,000.00	0.00	96,299.00	0.00	55,185.00	31,462.92	1,019,814.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	22,000.00	5,169.96	97,561.79	0.00	55,185.00	31,462.92	1,019,814.00
REVENUES							
5. Unearned Revenue Deferred from							
Prior Year							
6. Cash Received in Current Year	16,500.00	5,169.96	87,931.89	(8,830.00)	0.00	15,731.46	437,329.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	16,500.00	5,169.96	87,931.89	(8,830.00)	0.00	15,731.46	437,329.00
EXPENDITURES							
9. Donor-Authorized Expenditures	10,171.88	5,169.96	97,561.79	0.00	55,185.00	31,462.92	196,714.45
10. Non Donor-Authorized							
Expenditures					2,610.56		
11. Total Expenditures (lines 9 & 10)	10,171.88	5,169.96	97,561.79	0.00	57,795.56	31,462.92	196,714.45
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)	6,328.12	0.00	(9,629.90)	(8,830.00)	(55,185.00)	(15,731.46)	240,614.55
a. Unearned Revenue	6,328.12						240,614.55
b. Accounts Payable							
c. Accounts Receivable			9,629.90	8,830.00	55,185.00	15,731.46	
14. Unused Grant Award Calculation							
(line 4 minus line 9)	11,828.12	0.00	0.00	0.00	0.00	0.00	823,099.55
15. If Carryover is allowed,							
enter line 14 amount here							
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	10,171.88	5,169.96	97,561.79	0.00	55,185.00	31,462.92	196,714.45

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	STRS On-Behalf	
STATE PROGRAM NAME	Pension Contribution	TOTAL
	_	TOTAL
RESOURCE CODE	7690	
	8590	
LOCAL DESCRIPTION (if any)	10137	
AWARD	0.00	0.400.75
1. Prior Year Carryover	0.00	6,432.75
2. a. Current Year Award	1,724,664.00	2,949,424.92
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	1,724,664.00	2,949,424.92
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	1,724,664.00	2,955,857.67
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year	1,724,664.00	2,278,496.31
7. Contributed Matching Funds	.,,	0.00
8. Total Available (sum lines 5, 6, & 7)	1,724,664.00	2,278,496.31
EXPENDITURES	.,,	
9. Donor-Authorized Expenditures	1,724,664.00	2,120,930.00
10. Non Donor-Authorized		
Expenditures		2,610.56
11. Total Expenditures (lines 9 & 10)	1,724,664.00	2,123,540.56
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	157,566.31
a. Unearned Revenue		246,942.67
b. Accounts Payable		0.00
c. Accounts Receivable		89,376.36
14. Unused Grant Award Calculation		
(line 4 minus line 9)	0.00	834,927.67
15. If Carryover is allowed,		
enter line 14 amount here		0.00
16. Reconciliation of Revenue		
(line 5 plus line 6 minus line 13a		
minus line 13b plus line 13c)	1,724,664.00	2,120,930.00

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LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		10172
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2 a Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		0.00
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award		0.00
(sum lines 1, 2c, & 3)	0.00	0.00
REVENUES	0.00	0.00
5. Unearned Revenue Deferred from		
Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES	0.00	0.00
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized		
Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above		
for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue		
or A/P, & A/R amounts		
(line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation		
(line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed,		
enter line 14 amount here		0.00
16. Reconciliation of Revenue		
(line 5 plus line 6 minus line 13a		
minus line 13b plus line 13c)	0.00	0.00

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

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FEDERAL PROGRAM NAME	Federal DoDEA M3		TOTAL
FEDERAL CATALOG NUMBER	9010502		
RESOURCE CODE	8290		
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted			
Ending Balance	21,640.31		21,640.31
2. a. Current Year Award	0.03		0.03
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	0.03	0.00	0.03
3. Required Matching Funds/Other			0.00
4. Total Available Award			
(sum lines 1, 2c, & 3)	21,640.34	0.00	21,640.34
REVENUES			
5. Cash Received in Current Year	0.03		0.03
6. Amounts Included in Line 5 for			
Prior Year Adjustments			0.00
7. a. Accounts Receivable			
(line 2c minus lines 5 & 6)	0.00	0.00	0.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable			
(line 7a minus line 7b)	0.00	0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Available			
(sum lines 5, 7c, & 8)	0.03	0.00	0.03
EXPENDITURES			
10. Donor-Authorized Expenditures	8,430.11		8,430.11
11. Non Donor-Authorized			
Expenditures			0.00
12. Total Expenditures			
(line 10 plus line 11)	8,430.11	0.00	8,430.11
RESTRICTED ENDING BALANCE			
13. Current Year	10.010.00		10.010.00
(line 4 minus line 10)	13,210.23	0.00	13,210.23

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			Sp Ed Mental	State Mental Health-Related	Professional Development Block	SB 117 Covid-19 LEA Response	State Learning Loss
STATE PROGRAM NAME	Lottery	Special Education	Health Services	Services	Gt	Funds	Mitigation Funds
RESOURCE CODE	6300	6500	6512	6546	7311	7388	7420
REVENUE OBJECT	8560	8091,97,8792,8980	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	10056	23100	24536	24536	25425	25487	25518
AWARD							
1. Prior Year Restricted							
Ending Balance	316,141.32	0.00	32,123.76	0.00	0.00	51,373.00	0.00
2. a. Current Year Award	229,881.87	2,899,892.17	0.00	189,244.00	0.00	0.00	226,394.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	229,881.87	2,899,892.17	0.00	189,244.00	0.00	0.00	226,394.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	546,023.19	2,899,892.17	32,123.76	189,244.00	0.00	51,373.00	226,394.00
REVENUES		<i>, ,</i>	í.				í
5. Cash Received in Current Year	115,461.41	2,086,654.79	0.00	189,244.00	0.00	0.00	226,394.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments	9,940.66						
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	104,479.80	813,237.38	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	104,479.80	813,237.38	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds		,					
9. Total Available							
(sum lines 5, 7c, & 8)	219,941.21	2.899.892.17	0.00	189,244.00	0.00	0.00	226,394.00
EXPENDITURES	,	, ,		,			í í
10. Donor-Authorized Expenditures	464,357.95	2,899,892.17	32.123.76	121.842.81	0.00	0.00	226,394.00
11. Non Donor-Authorized	· · · · · ·	, ,	- ,	,			-,
Expenditures		2,793,144.68					
12. Total Expenditures		,,					
(line 10 plus line 11)	464,357.95	5,693,036.85	32,123.76	121,842.81	0.00	0.00	226,394.00
RESTRICTED ENDING BALANCE	- ,		,	, <u> </u>			.,
13. Current Year							
(line 4 minus line 10)	81,665.24	0.00	0.00	67,401.19	0.00	51,373.00	0.00

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	Expanded Learning Oppor. (ELO) Grant			Perkins Contract	TOTAL
STATE PROGRAM NAME	FY2019	PARAPROF	Perkins Contract	19/20	TOTAL
RESOURCE CODE	7425	7426	9010450	9510450	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	25561	10152			
AWARD					
1. Prior Year Restricted					
Ending Balance	0.00	0.00	0.00		399,638.08
2. a. Current Year Award	921,654.00	184,231.00	94,311.65	0.00	4,745,608.69
b. Other Adjustments					0.00
c. Adj Curr Yr Award					
(sum lines 2a & 2b)	921,654.00	184,231.00	94,311.65	0.00	4,745,608.69
3. Required Matching Funds/Other					0.00
4. Total Available Award					
(sum lines 1, 2c, & 3)	921,654.00	184,231.00	94,311.65	0.00	5,145,246.77
REVENUES					
5. Cash Received in Current Year	921,654.00	0.00	0.00	(60,903.12)	3,478,505.08
6. Amounts Included in Line 5 for					
Prior Year Adjustments					9,940.66
7. a. Accounts Receivable					
(line 2c minus lines 5 & 6)	0.00	184,231.00	94,311.65	60,903.12	1,257,162.95
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable					
(line 7a minus line 7b)	0.00	184,231.00	94,311.65	60,903.12	1,257,162.95
8. Contributed Matching Funds					0.00
9. Total Available					
(sum lines 5, 7c, & 8)	921,654.00	184,231.00	94,311.65	0.00	4,735,668.03
EXPENDITURES					
10. Donor-Authorized Expenditures	8,047.56	91,195.69	94,311.65	0.00	3,938,165.59
11. Non Donor-Authorized			·		
Expenditures			53.03		2,793,197.71
12. Total Expenditures					·
(line 10 plus line 11)	8,047.56	91,195.69	94,364.68	0.00	6,731,363.30
RESTRICTED ENDING BALANCE		·			
13. Current Year					
(line 4 minus line 10)	913,606.44	93,035.31	0.00	0.00	1,207,081.18

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	Restricted Routine	Middle & High Sch.	Coordinator Strong	CUSD-High Sch.		
	Maintenance		Workforce Program		B 6 B / 6 T F	
LOCAL PROGRAM NAME	Account (MRR)	Improv. Gt	RSCC	(YR3)	ROP/CTE	TOTAL
RESOURCE CODE	8150	9010001	9010002	9010003	9025	
REVENUE OBJECT	8980	8699	8699	8699	8980	
LOCAL DESCRIPTION (if any)	10049					
AWARD						
1. Prior Year Restricted						
Ending Balance	0.00		0.00	0.00	0.00	0.00
2. a. Current Year Award	1,080,355.04	123,171.00	125,000.00	57,875.00	407,545.93	1,793,946.97
b. Other Adjustments						0.00
c. Adj Curr Yr Award						
(sum lines 2a & 2b)	1,080,355.04	123,171.00	125,000.00	57,875.00	407,545.93	1,793,946.97
3. Required Matching Funds/Other						0.00
4. Total Available Award						
(sum lines 1, 2c, & 3)	1,080,355.04	123,171.00	125,000.00	57,875.00	407,545.93	1,793,946.97
REVENUES						
5. Cash Received in Current Year	1,080,355.04	0.00	87,500.00	0.00	407,545.93	1,575,400.97
6. Amounts Included in Line 5 for						
Prior Year Adjustments		86,219.98				86,219.98
7. a. Accounts Receivable						
(line 2c minus lines 5 & 6)	0.00	36,951.02	37,500.00	57,875.00	0.00	132,326.02
b. Noncurrent Accounts						
Receivable						0.00
c. Current Accounts Receivable						
(line 7a minus line 7b)	0.00	36,951.02	37,500.00	57,875.00	0.00	132,326.02
8. Contributed Matching Funds		,	,	,		0.00
9. Total Available						
(sum lines 5, 7c, & 8)	1,080,355.04	36,951.02	125,000.00	57,875.00	407,545.93	1,707,726.99
EXPENDITURES						
10. Donor-Authorized Expenditures	1,080,355.04	114,277.99	125,000.00	8,073.07	407,545.93	1,735,252.03
11. Non Donor-Authorized	i					· ·
Expenditures						0.00
12. Total Expenditures						
(line 10 plus line 11)	1,080,355.04	114,277.99	125,000.00	8,073.07	407,545.93	1,735,252.03
RESTRICTED ENDING BALANCE						
13. Current Year						
(line 4 minus line 10)	0.00	8,893.01	0.00	49,801.93	0.00	58,694.94

Unaudited Actuals 2020-21 Unaudited Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

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37 68031 0000000 Form CEA

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	16,416,866.79	301	0.00	303	16,416,866.79	305	1,153.96		307	16,415,712.83	309
2000 - Classified Salaries	5,631,327.61	311	0.00	313	5,631,327.61	315	47,479.75		317	5,583,847.86	319
3000 - Employee Benefits	10,564,759.31	321	5,663.91	323	10,559,095.40	325	21,544.59		327	10,537,550.81	329
4000 - Books, Supplies Equip Replace. (6500)	2,202,727.47	331	330,720.11	333	1,872,007.36	335	490,884.03		337	1,381,123.33	339
5000 - Services & 7300 - Indirect Costs	4,891,580.66	341	5,100.00	343	4,886,480.66	345	1,822,378.11		347	3,064,102.55	349
			T	OTAL	39,365,777.82	365		T	DTAL	36,982,337.38	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.

1. Teacher Salaries as Per EC 41011. 1100 13,514,363.45 375 2. Salaries of Instructional Aides Per EC 41011. 2100 1,216,444.39 380 3. STRS. 3101 & 3102 3,588,834.06 382 3. STRS. 3201 & 3202 254,669.88 382 5. OASDI - Regular, Medicare and Alternative. 3201 & 3202 254,669.88 382 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and 3401 & 3402 2,539,887.75 385 7. Unemployment Insurance. 3501 & 3502 8,226.44 390 8. Workers' Compensation Insurance. 3601 & 3602 3,226.44 390 9. OPEB, Active Employees (EC 41372). 3616 & 3602 3,626.97 385 10. Other Benefits (EC 22310). 3001 & 3902 0.001 333 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). 21,911,390.57 395 3901 & 3902 0.000 12. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4.0 1,384.76 396 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4.0 1,384.76 396 14. TOTAL SALARIES AND BENE					EDP
2. Salaries of Instructional Aides Per EC 41011. 2100 1.216.444.39 380 3. STRS. 3101 & 3102 3.588.834.06 382 4. PERS. 3201 & 3202 254.669.88 383 5. OASDI - Regular, Medicare and Alternative. 3301 & 3302 203.526.79 384 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). 3401 & 3402 2,539.887.75 385 7. Unemployment Insurance. 3501 & 3502 6.226.44 390 8. Workers' Compensation Insurance. 3601 & 3602 351.632.64 392 9. OPEE, Active Employees (EC 41372). 3751 & 3752 133.805.17 10. Other Benefits (CE 22310). 3751 & 3752 133.805.17 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). 21.911.300.57 395 12. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 1.384.76 396 13. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. 21.910.005.81 397 14. TOTAL SALARIES			Object		No.
3. STRS. 3101 & 3102 3,588,834.06 382 4. PERS. 3201 & 3202 254,669.88 383 5. OASD - Regular, Medicare and Alternative. 3011 & 3102 3,588,834.06 382 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). 3401 & 3402 2,539,887.75 385 7. Unemployment Insurance. 3501 & 3502 8,226.44 390 8. Workers' Compensation Insurance. 3601 & 3602 351.632.64 392 9. OPEB, Active Employees (EC 41372). 3751 & 3752 133.805.17 10. Other Benefits (EC 22310). 3901 & 3902 0.00 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). 21.911.390.57 395 12. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a [Extracted]. 1.384.76 396 13. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 1.384.76 396 14. TOTAL SALARIES AND BENEFITS. 21,910,005.81 397 15. Percent of Current Cost of Edu	1.	Teacher Salaries as Per EC 41011.	1100	13,514,363.45	375
4. PERS. 3201 & 3202 254,669.88 383 5. OASDI - Regular, Medicare and Alternative. 3301 & 3302 303,526.79 384 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). 3401 & 3402 2,539,887.75 385 7. Unemployment Insurance. 3601 & 3602 8,226.44 390 8. Workers' Compensation Insurance. 3601 & 3602 351,632.64 392 9. OPEB, Active Employees (EC 41372). 3611 & 3752 133,805.14 392 10. Other Benefits (EC 22310). 3751 & 3752 133,805.75 395 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). 21,911,390.57 395 12. Less: Teacher and Instructional Aide Salaries and Benefits (deducted in Column 2. 0.00 393 13. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 1,384.76 396 14. TOTAL SALARIES AND BENEFITS. 21,910,005.81 397 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. 59.24%	2.	Salaries of Instructional Aides Per EC 41011.	2100	1,216,444.39	380
5. OASDI - Regular, Medicare and Alternative 3301 & 3302 303,526.79 384 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). 3401 & 3402 2,539,887.75 385 7. Unemployment Insurance. 3501 & 3502 8,226.44 390 8. Workers' Compensation Insurance. 3601 & 3602 351,632.64 392 9. OPEB, Active Employees (EC 41372). 3751 & 3752 133,805.17 10. Other Benefits (EC 22310). 3901 & 3902 0.00 393 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). 21,911,390.57 395 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. 0.00 393 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 0.00 14. TOTAL SALARIES AND BENEFITS. 21,910,005.81 397 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. 59.24%	3.	STRS	3101 & 3102	3,588,834.06	382
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). 3401 & 3402 2,539,887.75 7. Unemployment Insurance. 3501 & 3502 8,226.44 390 8. Workers' Compensation Insurance. 3601 & 3602 351,632.2 3801 9. OPEB, Active Employees (EC 41372) 3601 & 3602 351,632.2 323 10. Other Benefits (EC 22310) 3901 & 3902 0.00 393 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) 21,911,390.57 395 12. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4. (Extracted). 0.00 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 1,384.76 9. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 396 14. TOTAL SALARIES AND BENEFITS. 21,910,005.81 397 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. 59,24%	4.	PERS	3201 & 3202	254,669.88	383
(Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). 3401 & 3402 2,539,887.75 385 7. Unemployment Insurance. 3501 & 3502 8,226.44 390 8. Workers' Compensation Insurance. 3601 & 3602 351,632.64 392 9. OPEB, Active Employees (EC 41372). 3601 & 3602 351,632.64 392 10. Other Benefits (EC 22310). 3901 & 3902 0.00 393 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). 21,911,390.57 395 12. Less: Teacher and Instructional Aide Salaries and Benefits (deducted in Column 2. 0.00 393 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 1,384.76 396 b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* 396 396 14. TOTAL SALARIES AND BENEFITS. 21,910,005.81 397 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. 59,24%	5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	303,526.79	384
Annuity Plans).3401 & 34022,539,887.753857. Unemployment Insurance.3501 & 35028,226.443908. Workers' Compensation Insurance.3601 & 3602351,632.643929. OPEB, Active Employees (EC 41372).3751 & 3752133,805.1710. Other Benefits (EC 22310).3901 & 39020.0039311. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).21,911,390.5739512. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).0.0039613. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).1,384.7639614. TOTAL SALARIES AND BENEFITS.21,910,005.8139715. 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 41372.59.24%	6.	Health & Welfare Benefits (EC 41372)			
7. Unemployment Insurance. 3501 & 3502 8,226.44 390 8. Workers' Compensation Insurance. 3601 & 3602 351,632.64 392 9. OPEB, Active Employees (EC 41372). 3751 & 3752 133,805.17 10. Other Benefits (EC 22310). 3901 & 3902 0.00 393 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). 21,911,390.57 395 12. Less: Teacher and Instructional Aide Salaries and Benefits (deducted in Column 2. 0.00 393 13. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 1,384.76 396 b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. 396 14. TOTAL SALARIES AND BENEFITS. 21,910,005.81 397 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. 59.24%		(Include Health, Dental, Vision, Pharmaceutical, and			
8. Workers' Compensation Insurance. 3601 & 3602 351,632,64 392 9. OPEB, Active Employees (EC 41372). 3751 & 3752 133,805,17 3901 & 3902 0.00 393 10. Other Benefits (EC 22310). 3901 & 3902 0.00 393 391 3901 & 3902 0.00 393 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). 21,911,390,57 395 395 12. Less: Teacher and Instructional Aide Salaries and Benefits (deducted in Column 2. 0.00 133 1.384,76 396 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 1,384,76 396 b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. 396 14. TOTAL SALARIES AND BENEFITS. 397 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. 59.24%		Annuity Plans)	3401 & 3402	2,539,887.75	385
9. OPEB, Active Employees (EC 41372)	7.	Unemployment Insurance.	3501 & 3502	8,226.44	390
10. Other Benefits (EC 22310)	8.	Workers' Compensation Insurance.	3601 & 3602	351,632.64	392
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). 21,911,390.57 395 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. 0.00 0.00 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 0.00 396 14. TOTAL SALARIES AND BENEFITS. 21,910,005.81 397 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. 59.24%	9.	OPEB, Active Employees (EC 41372).	3751 & 3752	133,805.17	
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). 1,384.76 13b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 1,384.76 14. TOTAL SALARIES AND BENEFITS. 396 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. 59.24%	10.	Other Benefits (EC 22310)	3901 & 3902	0.00	393
Benefits deducted in Column 2. 0.00 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 1,384.76 396 1,384.76 b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. 396 14. TOTAL SALARIES AND BENEFITS. 21,910,005.81 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. 59.24%	11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		21,911,390.57	395
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 1,384.76 396 b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. 396 14. TOTAL SALARIES AND BENEFITS. 21,910,005.81 397 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. 59.24%	12.	Less: Teacher and Instructional Aide Salaries and			1
Benefits (other than Lottery) deducted in Column 4a (Extracted). 1,384.76 396 b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. 396 14. TOTAL SALARIES AND BENEFITS. 21,910,005.81 397 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. 59.24%		Benefits deducted in Column 2		0.00	
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*	13a.	Less: Teacher and Instructional Aide Salaries and			
Benefits (other than Lottery) deducted in Column 4b (Overrides)*. 396 14. TOTAL SALARIES AND BENEFITS. 21,910,005.81 15. Percent of Current Cost of Education Expended for Classroom 21,910,005.81 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. 59.24%		Benefits (other than Lottery) deducted in Column 4a (Extracted).		1,384.76	396
14. TOTAL SALARIES AND BENEFITS. 21,910,005.81 397 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must 900 equal or exceed 60% for elementary, 55% for unified and 50% 59.24% 59.24%	b	Less: Teacher and Instructional Aide Salaries and			1
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.		Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
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	14.	TOTAL SALARIES AND BENEFITS		21,910,005.81	397
equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	15.	Percent of Current Cost of Education Expended for Classroom			
for high school districts to avoid penalty under provisions of EC 41372		Compensation (EDP 397 divided by EDP 369) Line 15 must			
		equal or exceed 60% for elementary, 55% for unified and 50%			
16. District is exempt from EC 41372 because it meets the provisions		for high school districts to avoid penalty under provisions of EC 41372		59.24%	
	16.	District is exempt from EC 41372 because it meets the provisions			
of EC 41374. (If exempt, enter 'X')		of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	59.24%
	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	36,982,337.38
	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Coronado Unified San Diego County

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

37 68031 000000 Form DEBT

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	7,080,000.00		7,080,000.00		790,000.00	6,290,000.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	6,905,000.00		6,905,000.00		345,000.00	6,560,000.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable		12,000,000.00	12,000,000.00			12,000,000.00	
Other General Long-Term Debt	2,529,881.00	(2,127,335.00)	402,546.00			402,546.00	
Net Pension Liability	25,720,876.00	11,571,498.00	37,292,374.00			37,292,374.00	
Total/Net OPEB Liability	1,344,016.00	5,370,494.00	6,714,510.00			6,714,510.00	
Compensated Absences Payable	103,309.43	54,888.57	158,198.00	137,859.88		296,057.88	
Governmental activities long-term liabilities	43,683,082.43	26,869,545.57	70,552,628.00	137,859.88	1,135,000.00	69,555,487.88	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Coronado Unified San Diego County

Unaudited Actuals 2020-21 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

37 68031 0000000 Form ESMOE

	Funds 01, 09, and 62			2020-21
Section I - Expenditures		Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	40,907,634.49
 B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) 	All	All	1000-7999	1,829,027.00
 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	335,377.92
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	28,368.79
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,140,238.19
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
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	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster		Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.		
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,503,984.90
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	1,000,004.00
 Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) 	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				37,574,622.59

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	Unaudited Actuals
Coronado Unified	2020-21 Unaudited Actuals
San Diego County	Every Student Succeeds Act Maintenance of Effort Expenditures

37 68031 0000000 Form ESMOE

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)		
B. Expenditures per ADA (Line I.E divided by Line II.A)		2,958.13 12,702.15
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.)		
 Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) 	r 0.00	<u>13,469.20</u> 0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	39,778,056.05	13,469.20
B. Required effort (Line A.2 times 90%)	35,800,250.45	12,122.28
C. Current year expenditures (Line I.E and Line II.B)	37,574,622.59	12,702.15
 D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) 	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
 F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages) 	0.00%	0.00%

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	Unaudited Actuals	
Coronado Unified	2020-21 Unaudited Actuals	37 6
San Diego County	Every Student Succeeds Act Maintenance of Effort Expenditures	

68031 0000000 Form ESMOE

Description of Adjustments	Total Expenditures	Expenditures Per ADA		
otal adjustments to base expenditures	0.00	0.		

Unaudited Actuals Fiscal Year 2020-21 School District Appropriations Limit Calculations

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	2020-21 Calculations			2021-22 Calculations			
	Extracted	Guidulationio	Entered Data/	Extracted		Entered Data/	
	Data	Adjustments*	Totals	Data	Adjustments*	Totals	
PRIOR YEAR DATA		2019-20 Actual			2020-21 Actual		
(2019-20 Actual Appropriations Limit and Gann ADA							
are from district's prior year Gann data reported to the CDE)							
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT							
(Preload/Line D11, PY column)	20,016,017.33		20,016,017.33			20,762,614.	
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	2,958.13		2,958.13			2,958.	
ADJUSTMENTS TO PRIOR YEAR LIMIT	Ad	justments to 2019-2	20	А	djustments to 2020-2	21	
3. District Lapses, Reorganizations and Other Transfers		,	-		,		
4. Temporary Voter Approved Increases							
5. Less: Lapses of Voter Approved Increases							
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT							
(Lines A3 plus A4 minus A5)			0.00			0.0	
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)							
CURRENT YEAR GANN ADA		2020-21 P2 Report			2021-22 P2 Estimate	•	
(2020-21 data should tie to Principal Apportionment							
Software Attendance reports and include ADA for charter schools reporting with the district)							
1. Total K-12 ADA (Form A, Line A6)	2,958.13		2,958.13	2,958.13		2,958.	
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.0	
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			2,958.13			2,958.2	
CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE	2020-21 Actual		2021-22 Budget				
AID RECEIVED							
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)							
1. Homeowners' Exemption (Object 8021)	17,798.64		17,798.64	15,000.00		15,000.0	
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.0	
Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.0	
 Secured Roll Taxes (Object 8041) 	3,083,881.96		3,083,881.96	13,352,636.00		13,352,636.0	
5. Unsecured Roll Taxes (Object 8042)	93,006.53		93,006.53	100,249.00		100,249.0	
6. Prior Years' Taxes (Object 8043)	202.83		202.83	(1,500.00)		(1,500.0	
7. Supplemental Taxes (Object 8044)	317,659.06		317,659.06	279,000.00		279,000.0	
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	20,522.98		20,522.98	0.00		0.0	
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.0	
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.0	
11. Comm. Redevelopment Funds (objects 8047 & 8625)	11,549,100.73		11,549,100.73	178,286.00		178,286.0	
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.0	
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.0	
14. Penalties and Int. from Delinquent Non-LCFF							
Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.	
15. Transfers to Charter Schools							
in Lieu of Property Taxes (Object 8096)							
16. TOTAL TAXES AND SUBVENTIONS							
(Lines C1 through C15)	15,082,172.73	0.00	15,082,172.73	13,923,671.00	0.00	13,923,671.0	
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		0.0	
18. TOTAL LOCAL PROCEEDS OF TAXES							
(Lines C16 plus C17)	15,082,172.73	0.00	15,082,172.73	13,923,671.00	0.00	13,923,671.0	

Unaudited Actuals Fiscal Year 2020-21 School District Appropriations Limit Calculations

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Extracted Extracted Extracted Extracted Extracted Extracted Extracted Extracted Adjustments Extracted Cols Adjustments Totals EXCLUDED APPROPRIATIONS 10. Modian © Crist federally marking amounts (notypen op). </th <th></th> <th colspan="3">2020-21 Calculations</th> <th colspan="4">2021-22 Calculations</th>		2020-21 Calculations			2021-22 Calculations			
EXCLUDED APPROPRATIONS Image: Control of the set		Extracted		Entered Data/	Extracted		Entered Data/	
19. Mediater (Exer Advants) manufacture anounts) 00723100 725.022.00 0114 SS02(2) for to Induce Register amounts) 00773100 725.022.00 0114 SS02(2) for to Induce Register amounts) 00773100 725.022.00 0114 SS02(2) for thirded Court-order of Faderal Mendates 00773100 725.022.00 20. Other Mendad Court-order of Faderal Mendates 00773100 725.022.00 21. Unrenthumed Court-order of Faderal Mendates 00773100 14.052.050.00 23. 10741 EXACLUSIONS (Unse C19 moogh C22) 11.476.772.27 11.476.772.27 11.400.285.00 24. LCFT - CY (objects 0111 and 817) 10.001 0.00 0.00 0.00 25. LCFFRemount Inst State Adv To Yavan (Object 0019) 11.007.285.27 0.00 11.507.283.27 14.052.850.00 0.00 14.052.850.00 27. To All Revenues (Fund 01, 0.6 & 82. objects 8000.08769) 41.168.946.58 39.452.021.00 39.642.021.00 10.000.00 70.000.00 27. To All Revenues (Fund 01, 0.6 & 82. objects 8000 and 862) 14.168.946.58 39.452.021.00 10.000.00 70.000.00 70.000.00 70.000.00 10.000.00 10.000.00 10.000.00 10.000.00		Data	Adjustments*	Totals	Data	Adjustments*	Totals	
3301 4 3302, du not include megalated amounts) 667,731.00 725,862.00 070 HEF EXCLUSIONS 726,862.00 1 20 more fundational de Desegregalion 667,731.00 725,862.00 21 Order fundational de Construction of releval Maratane 667,731.00 725,862.00 23 TOTAL EXCLUSIONS (Lines C19 through C22) 667,731.00 14,052,850.00 14,052,850.00 24 LOFF - CV (Lines C19 through C22) 11,476,772.27 11,476,772.27 14,052,850.00 14,062,800.00 24 LOFF - CV (Lines C19 through C32) 11,476,772.27 11,476,772.27 14,052,850.00 14,062,800.00 25 LOFF,Revenue Limit State Adit - Enviro Yeans (Object 8019) 11,507,283.27 0.00 11,507,283.27 0.00 14,062,800.00 26 Total EXENDER CALCULATION (Fund 01, 09, and 62, objects 8060 and 8662) 11,138,346.58 41,158,846.58 39,542.021.00 39,542.021.00 27 Total Revenues (Fund 51, 06, 62, chortexis B000, A759) 21,1476,772.27 11,476,772.27 14,052,860.00 0.00 14,062,800.00 27 Total Revenues (Fund 51, 06, 62, chortexis B000, A1660.20 11,507,283.27 0.00 11,507,283.27 10,000.00 10,000.00 10,000.00 10,000.00 10,000.00 10,000.00 10,0	EXCLUDED APPROPRIATIONS							
OTHER EXCLUSIONS				667.731.90			725.962.00	
1: Unershuized Court Mandated Desegregation Costs 0 0 725.962.03 2: Other Unfinded Court-ordered or Federal Mandates 667.731.80 725.962.03 3: TOTAL EXCLOSIONS (Lines CF Honogh R22) 667.731.80 725.962.03 5: LOFF, Provised II and 8012) 667.731.80 725.962.03 5: LOFF, Provised II and 8012) 11.476.772.27 14.052.850.00 14.052.850.00 5: LOFF, Provise Limit State Ald Coldent 8019) 0.00 11.507.283.27 0.00 14.052.850.00 0.00 5: Limit Research Bitteria on Intervanients (Finoa D1, 00, and 62, objects 8000-8799) 41.158.846.58 39.542.021.00 39.542.021.00 7: Total Interest and Return on Intervanients (Finoa D1, 00, and 62, objects 8000 and 866) 141.384.34 70.000.00 70.000.00 7: Total Interest Unitros Bitter All Cularitions (Finoa D1, 00, and 62, objects 8000 and 866) 11.307.283.27 14.052.850.00 0.00 10.000.00 7: Total Revenues (Findas 10, 10.00 Linit (Lines C2 Horder Call 11.307.283.27 14.052.850.00 0.00 10.000.00 7: Deropertorizon Stutter Call Cula	OTHER EXCLUSIONS							
Costs								
23. TOTAL EXCLUSIONS (Lines C19 through C22) 687.731.80 725.982.00 STATE AD RECEIVED (punds 01, 09, and 62) 11.476.772.27 14.052.850.00 14.052.850.00 25. TOFAR STATE ADD RECEIVED (Lines C24 plus C25) 30.511.00 30.511.00 0.00 0.00 27. Total Revenues (muts 01, 08, et a) 682.20jets 8001 and 8012) 11.476.772.27 14.052.850.00 0.00 14.052.850.00 27. Total Revenues (muts 01, 08, et a) 682.20jets 800.00.8709) 11.507.283.27 0.00 11.507.283.27 14.052.850.00 0.00 14.052.850.00 27. Total Revenues (muts 01, 08, et a) 682.20jets 800.00.8709) 11.476.772.27 14.052.850.00 0.00 14.052.850.00 0.00 14.052.850.00 0.00 14.052.850.00 0.00 14.052.850.00 0.00 14.052.850.00 0.00 14.052.850.00 0.00 14.052.850.00 0.00 14.052.850.00 0.00 14.052.850.00 0.00 14.052.850.00 0.00 14.052.850.00 0.00 14.052.850.00 0.00 14.052.850.00 0.00 14.052.850.00 0.00 14.052.850.00 0.00 14.052.850.00 0.00 14.052.850.00 0.00 14.052.850.00 0.00 14.052	Costs							
44. LCFF - CY (appends bit1 and 8012) 11.476.772.27 11.476.772.27 11.456.860.00 11.4052.850.00 25. LCFF.Revenue Limit State Advin Local Limit (Lines B3 divided by [Lines D1 times D2 times D3) 30.511.00 30.511.00 0.00 0.00 27. Total Revenues (Funds 01, 09.8 62; objects 8000-8799) 28. Total Revenues (Funds 01, 09.8 62; objects 8000-8799) 41.158.846.58 41.158.846.58 39.542.021.00 39.542.021.00 28. Total Revenues (Funds 01, 09.8 62; objects 8000-8799) 24. LTSR.846.58 41.158.846.58 39.542.021.00 39.542.021.00 28. Total Interest and Return on Investments 141.384.34 141.384.34 70.000.00 70.000.00 10. Revised Provemons (Funds 01, 09.8 62; objects 8000-8799) 20.762.614.78 20.762.614.78 20.762.614.78 11. Revised Provemons (Funds 01, 09.8 62; objects 8000-8799) 20.762.614.78 10.000 1.0000 11. Revised Provemons (Funds 01, 09.8 62; objects 8000-8799) 20.762.614.78 20.762.614.78 1.0000 12. Revised Provemons (Funds 01, 09.8 62; objects 8000-8799) 11.186.72.87 1.0000 1.0000 13. Revised Provemons (Funds 01, 09.8 62; objects 8000-8799) 1.001 1.0000 1.0000 2. Revised Provemons (Funds 01, 09.8 62; objects 8000-8799) 1.001<				667,731.90			725,962.00	
25. LCP/Revenue Limit State Aut - Prior Years (Object 8019) 30.511.00 30.511.00 0.00 0.00 26. TOTAL STATE AID RECEIVED 11.507.283.27 14.052.850.00 0.00 14.052.850.00 DATA FOR INTEREST CALCULATION 11.507.283.27 0.00 11.507.283.27 14.052.850.00 0.00 14.052.850.00 27. Total Revenues (Funds 01, 09.4 acc. object 8000-8799) 24.158.846.58 41.158.846.58 39.542.021.00 39.54	STATE AID RECEIVED (Funds 01, 09, and 62)							
28. TOTAL STATE AD RECEIVED 11.507.283.27 14.052.850.00 0.00 14.052.850.00 DATA FOR THREEST CALCULATION 11.507.283.27 14.052.850.00 0.00 14.052.850.00 27. Total Revenues (Funds 01, 09.6 82; objects 8000-8799) 11.507.283.27 14.052.850.00 0.00 14.052.850.00 28. Total Interest and Return on Investments (Funds 01, 09. and 62; objects 8000-8799) 11.507.283.27 14.052.850.00 0.00 14.052.850.00 29. Total ATAF AD REVENTIONS LIMIT CALCULATIONS PRELIMINARY APPROPRIATIONS LIMIT CALCULATIONS IMIT (Lines D1 lines D2 limes D3 11.188.846.58 41.158.846.58 39.542.021.00 39.842.021.00 39.842.021.00 20.016.017.23 20.762.614.78 20.762.614.78 20.762.614.78 1.0000 20.762.614.78 1.0000 <td></td> <td>11,476,772.27</td> <td></td> <td>11,476,772.27</td> <td>14,052,850.00</td> <td></td> <td>14,052,850.00</td>		11,476,772.27		11,476,772.27	14,052,850.00		14,052,850.00	
(Lines C24 plus C25) 11.507.283.27 0.00 11.507.283.27 14.052.850.00 0.00 14.052.850.00 DATA FOR INTEREST CALCULATION 27. Total Revenues (Funds 01, 09.48 62; objects 8000-8799) 41.158.846.58 41.158.846.58 39.542.021.00 39.542.021.00 27. Total Revenues (Funds 01, 09. and 82; objects 8000-8799) 14.058.846.58 41.158.846.58 39.542.021.00 39.542.021.00 3. Total Interest and Ratum on Investments (Funds 01, 09. and 82; objects 8000 and 6802) 141.344.34 141.384.34 70.000.00 70.000.00 3. PAPROPRIATIONS LIMIT 20.016.017.33 20.762.614.78 20.762.614.78 1.0573 3. Indial inferest and Aglustment (Lines 81 divided by (A2 pus A7) (Rount for desimal places) 1.0000 1.0000 1.0000 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) 20.762.614.78 21.952.312.61 13.923.671.00 5. Local Revenues Excluding Interest (Line C18) 15.082.172.73 13.923.671.00 13.923.671.00 6. Areal rot lines D3 or \$2.400, but not greater than Lice 23 or loss than zero) 5.484.173.95 8.754.603.61 13.963.988.83 9. Total Revenues Rice Greater of Lines D6 or D8b) 73.888.91 13.963.988.83 8.754.603.61 13.963.988.83 9.	25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	30,511.00		30,511.00	0.00		0.00	
DATA FOR INTEREST CA. CUUATION 27. Total Revenues (Funds 01, 09 & 52; objects 8000-8799) 28. Total Interest and Return on Investments 41,158,846.58 39,542,021.00 39,542,021.00 28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8000-8799) 20.016,017.33 2020-21.4ctual 2021-22 Budget 1. Revised Prover Vare Program Linit (Lines 81 divided by I/2 plus A7)) (Round to four desimal places) 1.0000 1.0000 1.0000 9. PREOPRIATIONS SUBJECT TO THE LIMIT 1.0000 1.0000 1.0000 1.0000 1. Prediam Ry State Add I calculation 1.0000 1.0000 1.0000 1.0000 1. Prediam Ry State Add I calculation 1.0000 1.0000 1.0000 1.0000 2. Indiation Adjustment (Lines C18 divided by I/2 plus A7) (Round to four desimal places) 1.0000 1.0000 1.0000 4. T158,846.58 39,542,021.00 1.0000 1.0000 1.0000 2. Preliminary State Add I calculation 1.0000 1.0000 1.0000 1.0000 1.0000 1.0000 1.0000 1.0000 1.0000 1.0000 1.0000 1.0000 1.00000 1.008,017,05		44 507 000 07	0.00	44 507 000 07	44.050.050.00	0.00	44.050.050.00	
27. Total Revenues (Funds 01, 09 & 82: objects 8000-8799) 41,158,846.58 41,158,846.58 39,542,021.00 39,542,021.00 28. Total Interest and Return on Investments (Funds 01, 09, and 62: objects 8600 and 8662) 141,384.34 141,384.34 70,000.00 70,000.00 20. PAPROPRIATIONS LIMIT CALCULATIONS State Solution For Yaer Program Limit (Lines A1 plus A6) 141,384.34 141,384.34 70,000.00 70,000.00 1. Revised Propulation Adjustment 10.0373 2021-22 Budget 2021-22 Budget 10.000 2. Inflation Adjustment 1.0373 1.0573 1.0573 1.0592,312.61 APPROPRIATIONS SUBJECT TO THE LIMIT 20,762,614.76 21,952,312.61 1.0000 1.00	(Lines C24 plus C25)	11,507,283.27	0.00	11,507,283.27	14,052,850.00	0.00	14,052,850.00	
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662) 141,384.34 141,384.34 70,000.00 70,000.00 9. APPROPRIATIONS LIMIT CALCULATIONS PRELIMINARY APPROPRIATIONS LIMIT (Lines 04 fund odigustment (Lines 04 fund od								
(Funds 01, 09, and 62; objects 8660 and 8662) 141,384.34 141,384.34 70,000.00 70,000.00 0. APPROPRIATIONS LIMIT CALCULATIONS PRELIMINARY APPROPRIATIONS LIMIT 2020-21 Actual 2021-22 Budget 2027-26,614.78 1. Revised Projuetion Adjustment 10373 10373 10573 3. Program Population Adjustment 10000 10000 10000 4. PRELIMINARY APPROPRIATIONS SUBJECT TO THE LIMIT 20,762,614.78 21,982,312.61 6. Local Revenues Excluding Interest (Line C18) 15,082,172.73 13,923,671.00 6. Area than 2reo) 354,975.60 354,975.60 7. Local Revenues Excluding Interest (Line C18) 5,348,173.95 8,754,603.61 7. Local Revenues Excluding Interest (Line C18) 6,348,173.95 8,754,603.61 8. Therest Counting In Local Limit (Greater of S120 times Lines D5 plus D5 plus C23; but not greater than Line C28 or less than 2reo) 6,348,173.95 8,754,603.61 7. Local Revenues Invoceds of Taxes (Greater of Lines D5 plus D5plus C23; but not greater than Line C28 or lines D4 minus D5 plus D5plus C23; but not greater than Line C28 rules than 2reo) 6,244,373.95 8,754,603.61 8. State Add in Local Limit (Greater of Line D6a, or Lines D4 minus D5 plus D7a) 15,156,041.64 13,963,888.63 9. Total Appropriations Subject to the		41,158,846.58		41,158,846.58	39,542,021.00		39,542,021.00	
PRELIMINARY APPOPRIATIONS LIMIT 20.016.017.33 20.0762.614.78 1. Revised Prior Year Program Limit (Lines A1 plus A6) 20.016.017.33 20.0762.614.78 2. Inflation Adjustment (Lines B3 divided by (VLINES AT)) (ROUM to four decimal places) 10.073 10.073 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D2 times D3) 20.0762.614.78 10.0000 1. Instant for undecimal places) 10.0000 10.0000 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D2 times D2) 20.0762.614.78 21.952.312.81 APPROPRIATIONS SUBJECT TO THE LIMIT 20.0762.614.78 21.952.312.81 Freeliminary State Aid Calculation 15.082.172.73 13.923.671.00 a. Minimum State Aid in Local Limit (Creater of S120) time Line B3 or S2.400; but not greater than Line C26 or Lines D4 minus D5 plus C23; but not less than zero) 354.975.60 354.975.60 b. Maximum State Aid in Local Limit (Creater of Lines D26 or D5b) 6.348,173.95 8.754.603.81 7. Local Revenues in Proceeds of Taxes 6.348,173.95 8.754.603.81 8. Interest Counting in Local Limit (Line C28 divided by Lines C27 minus C28] times Lines D5 plus D7a) 15.156.041.64 113.903.888.83 8. State Aid in Proceeds of Taxes (Line D5 plus D7a) 15.156.041.64 113.903.888.83 8. State Aid in Proceeds of Taxes (Line		141,384.34		141,384.34	70,000.00		70,000.00	
PRELIMINARY APPOPRIATIONS LIMIT 20.016.017.33 20.0762.614.78 1. Revised Prior Year Program Limit (Lines A1 plus A6) 10.073 20.0762.614.78 2. Inflation Adjustment (Lines B3 divided by (VL) start) (Round to four decimal places) 10.073 10.073 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D2 times D3) 20.0762.614.78 10.0000 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D2 times D3) 20.0762.614.78 21.952.312.81 APPROPRIATIONS SUBJECT TO THE LIMIT 20.0762.614.78 21.952.312.81 APPROPRIATIONS SUBJECT TO THE LIMIT 15.082.172.73 13.923.671.00 5. Local Revenues Excluding Interest (Line C18) 15.082.172.73 354.975.60 6. Treatminary State Aid n Local Limit (Line C26 or Lines D4 minus D5 plus C23; but not greater than Line C26 or Lines D4 minus D5 plus C23; but not less than zero) 6.348.173.95 8.754.603.81 7. Local Revenues In Proceeds of Taxes 6.348.173.95 8.754.603.81 13.963.888.83 8. Tate Aid in Proceeds of Taxes (Line D5 plus D7a) 15.156.041.64 13.3963.888.83 13.3963.888.83 8. State Aid in Proceeds of Taxes (Line D5 plus D7a) 15.156.041.64 13.3963.888.83 13.963.888.83 13.963.888.83 8. State Aid in Proceeds of Taxes (Line D5 plus D7a) 15.156.041.64 13.963.8								
2. Inflation Adjustment 1.0373 1.0673 3. Program Population Adjustment (Lines B3 divided by (X2 pix A7)) (Round to four decimal places) 1.0000 1.0000 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D3 times D3) 20.762.614.78 21.952.312.61 APPROPRIATIONS SUBJECT TO THE LIMIT 5. Local Revenues Excluding Interest (Line C18) 15.082.172.73 13.923.671.00 6. Preliminary State Aid Calculation 1 1 1.0202 1 a. Minimum State Aid in Local Limit (Greater of S120 times Line B3 or \$2.400; but not greater than Line C26 or Lines D4 minus D5 plus C23; but not less than zero) 354.975.60 354.975.60 b. Maximum State Aid in Local Limit (Greater of Lines D5 ard D6b) 6.348.173.95 8.754.603.61 7. Local Revenues (Ince C28 or Lines D5 plus D6c) 73.868.91 40.217.83 a. Interest Counting in Local Limit (Line C28 divided by Lines C27 imius C28] times D5 plus D7a) 15.156.041.64 13.963.888.83 8. State Aid in Proceeds of Taxes (Line D5 plus D7a) 15.156.041.64 13.963.888.83 9. Total Appropriations Subject to the Limit 6.274.305.04 8.714.385.78 9. Total Appropriations Subject to			2020-21 Actual			2021-22 Budget		
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places) 1.0000 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) 20,762,614.78 21,952,312.61 APPROPRIATIONS SUBJECT TO THE LIMIT 20,762,614.78 21,952,312.61 Image: Control of the control	•							
by JA2 plus A7) (Round to four decimal places) 1.0000 1.0000 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) 20.762.614.78 21.952.312.61 APPROPRIATIONS SUBJECT TO THE LIMIT 20.762.614.78 21.952.312.61 S. Local Revenues Excluding Interest (Line C18) 15.082.172.73 13.923.671.00 6. Preliminary State Aid Calculation 15.082.172.73 13.923.671.00 7. Local Revenues Excluding Interest (Line C18) 15.082.172.73 13.923.671.00 6. Preliminary State Aid In Local Limit (Greater of \$120 times Line B3 or \$2.400; but not greater 354.975.60 354.975.60 9. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero) 6.348,173.95 8.754.603.61 7. Local Revenues in Proceeds of Taxes (Lines D5 plus D60) 73.868.91 40.217.83 8. Interest Counting in Local Limit (Line C28 divide by Lines C27 minus C28] times ULines D5 plus D60) 73.868.91 40.217.83 8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus C28] times Utime D6a, or Lines D4 minus C28] time Utime D6a, or Lines D4 minus C28] time Utime D6a, or Lines C26 roles than zero) 6.274.305.04 8.714.385.78 9. Total Appropriations Subject to the Limit 15.156.041.64 13.963.888.83 14.217.83 6.274.305.04 8.714.385.78 <td></td> <td></td> <td></td> <td>1.0373</td> <td></td> <td></td> <td>1.0573</td>				1.0373			1.0573	
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 c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) 6,348,173.95 8,754,603.61 8,754,603.61 8,754,603.61 8,754,603.61 8,754,603.61 9. Total Local Proceeds of Taxes (Lines D5 plus D7a) 8. State Aid in Proceeds of Taxes (Creater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero) 9. Total Appropriations Subject to the Limit a. Local Revenues (Line D7b) b. State Subventions (Line D7b) b. State Subventions (Line D8) c. Less: Excluded Appropriations (Line C23) d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT 								
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a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c]) 73,868.91 40,217.83 b. Total Local Proceeds of Taxes (Lines D5 plus D7a) 15,156,041.64 13,963,888.83 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) 6,274,305.04 8,714,385.78 9. Total Appropriations Subject to the Limit a. Local Revenues (Line D7b) 15,156,041.64 8,714,385.78 b. State Subventions (Line D7b) 6,274,305.04 6,274,305.04 c. Less: Excluded Appropriations (Line C23) 667,731.90 667,731.90 d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT 10,00000000000000000000000000000000000				0,348,173.93			8,754,003.01	
 b. Total Local Proceeds of Taxes (Lines D5 plus D7a) 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) 9. Total Appropriations Subject to the Limit a. Local Revenues (Line D7b) b. State Subventions (Line D8) c. Less: Excluded Appropriations (Line C23) d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT 								
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or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero) 9. Total Appropriations Subject to the Limit a. Local Revenues (Line D7b) b. State Subventions (Line D8) c. Less: Excluded Appropriations (Line C23) d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT				15,156,041.64			13,963,888.83	
than Line C26 or less than zero) 6,274,305.04 8,714,385.78 9. Total Appropriations Subject to the Limit 15,156,041.64 15,156,041.64 a. Local Revenues (Line D7b) 15,156,041.64 15,156,041.64 b. State Subventions (Line D8) 6,274,305.04 15,156,041.64 c. Less: Excluded Appropriations (Line C23) 667,731.90 15,156,041.64 d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT 10,100,100,100,100,100,100,100,100,100,								
9. Total Appropriations Subject to the Limit a. Local Revenues (Line D7b) b. State Subventions (Line D8) c. Less: Excluded Appropriations (Line C23) d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT				6,274.305.04			8,714.385.78	
a. Local Revenues (Line D7b) 15,156,041.64 b. State Subventions (Line D8) 6,274,305.04 c. Less: Excluded Appropriations (Line C23) 667,731.90 d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT	· · · · · · · · · · · · · · · · · · ·			-, ,, 5101			1,1 1,115110	
c. Less: Excluded Appropriations (Line C23) d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT								
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT								
				667,731.90				
(Lines D9a plus D9b minus D9c) 20.762.614.78	 IOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c) 			20,762,614.78				

Unaudited Actuals Fiscal Year 2020-21 School District Appropriations Limit Calculations

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37 68031 0000000 Form GANN

		2020-21 Calculations			2021-22 Calculations	
	Extracted		Entered Data/	Extracted		Entered Data/
	Data	Adjustments*	Totals	Data	Adjustments*	Totals
10. Adjustments to the Limit Per						
Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to:						
Keely Bosler, Director						
State Department of Finance Attention: School Gann Limits						
State Capitol, Room 1145						
Sacramento, CA 95814						
SUMMARY 11. Adjusted Appropriations Limit		2020-21 Actual			2021-22 Budget	
(Lines D4 plus D10)			20,762,614.78			21,952,312.61
12. Appropriations Subject to the Limit (Line D9d)			20,762,614.78			
* Please provide below an explanation for each entry in the adjustments	column.					
Angelica Paredes, Accounting Supervisor		619-522-8900 ext. 1	018			
Gann Contact Person		Contact Phone Num	ider			

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Part I - General Administrative Share of Plant Services Costs California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration. Salaries and Benefits - Other General Administration and Centralized Data Processing Α. 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) 1,175,756.37 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) 31,437,197.34 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) 3.74% 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. Normal Separation Costs (optional) Α. 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. В. 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

Par	t III .	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
Fai A.		irect Costs	
	1.		
		(Functions 7200-7600, objects 1000-5999, minus Line B9)	1,784,006.61
	2.		, ,
		(Function 7700, objects 1000-5999, minus Line B10)	0.00
	3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999,	
		goals 0000 and 9000, objects 5000-5999)	24,550.00
	4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999,	
		goals 0000 and 9000, objects 1000-5999)	0.00
	5.	Plant Maintenance and Operations (portion relating to general administrative offices only)	
		(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	136,825.32
	6.	Facilities Rents and Leases (portion relating to general administrative offices only)	0.00
	7	(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) Adjustment for Employment Separation Costs	0.00
	••	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)	1,945,381.93
	9.	Carry-Forward Adjustment (Part IV, Line F)	79,377.27
-	10.		2,024,759.20
В.		se Costs Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	24 025 752 06
	1. 2		24,925,752.06
	2. 3.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	<u>4,295,238.59</u> 2,706,275.38
	3. 4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	428,000.43
	5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	335,377.92
	6.	Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	9,787.99
	7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999,	-,
		minus Part III, Line A4)	547,353.98
	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)	83,253.35
	10.	Centralized Data Processing (portion charged to restricted resources or specific goals only)	00,200.00
		(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
		except 0000 and 9000, objects 1000-5999)	0.00
	11.	Plant Maintenance and Operations (all except portion relating to general administrative offices)	
		(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,521,605.69
	12.	Facilities Rents and Leases (all except portion relating to general administrative offices)	
	12	(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) Adjustment for Employment Separation Costs	0.00
	13.	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)	570,652.33
	15.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	214,362.55
	16.	Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	490,808.96
	17.	Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	369,212.02
	18.	Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	696,190.33
~	19.	Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) ight Indirect Cost Percentage Before Carry-Forward Adjustment	39,193,871.58
C.		r information only - not for use when claiming/recovering indirect costs)	
	-	e A8 divided by Line B19)	4.96%
р		liminary Proposed Indirect Cost Rate	
5.		r final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic)	
	-	e A10 divided by Line B19)	5.17%

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.

Α.	Indirect c	osts incurred in the current year (Part III, Line A8)	1,945,381.93
В.	Carry-for	ward adjustment from prior year(s)	
	1. Carry	r-forward adjustment from the second prior year	(212,023.28)
	2. Carry	r-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-for	ward adjustment for under- or over-recovery in the current year	
		r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect rate (4.22%) times Part III, Line B19); zero if negative	79,377.27
	(appr	-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (4.22%) times Part III, Line B19) or (the highest rate used to ver costs from any program (4.22%) times Part III, Line B19); zero if positive	0.00
D.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	79,377.27
E.	Optional	allocation of negative carry-forward adjustment over more than one year	
	the LEA c the carry-	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce th could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA m forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adj year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish	ay request that ustment over more
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA requ	est for Option 1, Option 2, or Option 3	
			1
F.		ward adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	79,377.27

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Coronado Unified San Diego County

Unaudited Actuals 2020-21 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

37 68031 0000000 Form ICR

Approved indirect cost rate:	4.22%
Highest rate used in any program:	4.22%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	166,420.91	7,022.96	4.22%
01	3310	530,152.99	22,370.01	4.22%
01	3315	9,194.01	387.99	4.22%
01	3327	33,119.99	1,397.01	4.22%
01	4035	27,833.37	1,174.57	4.22%
01	6385	14,720.63	621.21	4.22%
01	6387	93,611.39	3,950.40	4.22%
01	6520	55,455.37	2,340.22	4.22%
01	6546	116,909.24	4,933.57	4.22%
01	6690	30,189.92	1,273.00	4.22%
01	8150	1,094,610.09	43,744.95	4.00%
01	9010	1,269,080.12	9,690.80	0.76%
11	6391	214,362.55	9,027.64	4.21%
12	6105	488,153.54	14,075.46	2.88%
12	9010	2,655.42	112.00	4.22%

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

37 68031 0000000 Form L

 Adjusted Ba State Lotte Other Loca Transfers fr Lapsed/Rei Contribution Resources Total Availa (Sum Lines) B. EXPENDITU Certificate Classified Employee Books and a. Service Expending Service Copital Out Tuition Interagendia To JP. 	al Revenue from Funds of eorganized Districts ons from Unrestricted s (Total must be zero) lable <u>s A1 through A5)</u> URES AND OTHER FINANC ed Salaries d Salaries e Benefits ad Supplies ces and Other Operating	9791-9795 8560 8600-8799 8965 8980	779,036.48 514,730.89 0.00 0.00 0.00 1,293,767.37 0.00 0.00 0.00 0.00 18,215.00	for Expenditure	(Resource 6300)* 326,081.98 219,941.21 0.00 0.00 0.00 546,023.19	<u>Totals</u> 1,105,118.4 734,672.1 0.0 0.0 0.0 1,839,790.5 0.0
 State Lotte Other Loca Transfers fi Lapsed/Rei Contribution Resources Total Availa (Sum Lines) B. EXPENDITU Certificate Classified Employee Books and Expending Service Service Service Complication Capital Out Total Out Total Out To Otto To JP. 	ery Revenue al Revenue from Funds of eorganized Districts ons from Unrestricted s (Total must be zero) lable <u>s A1 through A5)</u> URES AND OTHER FINANC ed Salaries d Salaries e Benefits ad Supplies ces and Other Operating	8560 8600-8799 8965 8980 ING USES 1000-1999 2000-2999 3000-3999	514,730.89 0.00 0.00 0.00 1,293,767.37 0.00 0.00 0.00	0.00	219,941.21 0.00 0.00	734,672.1 0.0 0.0 0.0 1,839,790.5 0.0
 State Lotte Other Loca Transfers fi Lapsed/Rei Contribution Resources Total Availa (Sum Lines) B. EXPENDITU Certificate Classified Employee Books and Expending Service Service Service Complication Capital Out Total Out Total Out To Otto To JP. 	ery Revenue al Revenue from Funds of eorganized Districts ons from Unrestricted s (Total must be zero) lable <u>s A1 through A5)</u> URES AND OTHER FINANC ed Salaries d Salaries e Benefits ad Supplies ces and Other Operating	8600-8799 8965 8980 ING USES 1000-1999 2000-2999 3000-3999	514,730.89 0.00 0.00 0.00 1,293,767.37 0.00 0.00 0.00	0.00	219,941.21 0.00 0.00	734,672.1 0.0 0.0 0.0 1,839,790.5 0.0
 Other Loca Transfers fr Lapsed/Re Contributio Resources Total Availa (Sum Lines) Total Availa (Sum Lines) Certificate Classified Employee Books and Employee Books and Service Expend Service Service Service Cuplica Instruct (Resoution) Capital Out Tuition Interagendia To Othor To JP. 	al Revenue from Funds of eorganized Districts ons from Unrestricted s (Total must be zero) lable <u>s A1 through A5)</u> URES AND OTHER FINANC ed Salaries d Salaries e Benefits ad Supplies ces and Other Operating	8965 8980 ING USES 1000-1999 2000-2999 3000-3999	0.00 0.00 0.00 1,293,767.37 0.00 0.00 0.00	0.00	0.00	0.0 0.0 0.0 1,839,790.5 0.0
Lapsed/Re 5. Contribution Resources 6. Total Availa (Sum Lines B. EXPENDITU 1. Certificate 2. Classified 3. Employee 4. Books and 5. a. Service Expend b. Service Expend c. Duplica Instruct (Resource) 6. Capital Ou 7. Tuition 8. Interagend a. To Otto Office b. To JP.	eorganized Districts ons from Unrestricted s (Total must be zero) lable s A1 through A5) URES AND OTHER FINANC ed Salaries d Salaries e Benefits ad Supplies ces and Other Operating	8980 ING USES 1000-1999 2000-2999 3000-3999	0.00 1,293,767.37 0.00 0.00 0.00	0.00		0.0 1,839,790.5 0.0
Resources 6. Total Availa (Sum Lines B. EXPENDITU 1. Certificate 2. Classified 3. Employee 4. Books and 5. a. Service Expend b. Service Expend c. Duplica Instruc (Resou 6. Capital Ou 7. Tuition 8. Interagend a. To Ott Office b. To JP	s (Total must be zero) lable s A1 through A5) URES AND OTHER FINANC ed Salaries d Salaries e Benefits ad Supplies ces and Other Operating	ING USES 1000-1999 2000-2999 3000-3999	1,293,767.37 0.00 0.00 0.00	0.00	546,023.19	1,839,790.5
 6. Total Availa (Sum Lines) B. EXPENDITU 1. Certificate 2. Classified 3. Employee 4. Books and 5. a. Service Expend b. Service Expend c. Duplica Instruct (Resout 6. Capital Ou 7. Tuition 8. Interagend a. To Ott Office b. To JP. 	lable s A1 through A5) URES AND OTHER FINANC ed Salaries d Salaries e Benefits nd Supplies ces and Other Operating	ING USES 1000-1999 2000-2999 3000-3999	1,293,767.37 0.00 0.00 0.00	0.00	546,023.19	1,839,790.5
(Sum Lines B. EXPENDITU 1. Certificate 2. Classified 3. Employee 4. Books and 5. a. Service Expend b. Service C. Duplica Instruc (Resou 6. Capital Ou 7. Tuition 8. Interagend a. To Ott Office b. To JP	s A1 through A5) URES AND OTHER FINANC ed Salaries d Salaries e Benefits nd Supplies ces and Other Operating	1000-1999 2000-2999 3000-3999	0.00 0.00 0.00	0.00	546,023.19	0.0
 B. EXPENDITU Certificate Classified Employee Books and a. Service Expend Service Expend Service Couplica Instruct (Resounce) Capital Out Tuition Interagend a. To Ottoor Ottoo Distruct Office To JP 	URES AND OTHER FINANC ed Salaries d Salaries e Benefits nd Supplies ces and Other Operating	1000-1999 2000-2999 3000-3999	0.00 0.00 0.00	0.00	546,023.19	0.0
 Certificate Classified Employee Books and Books and a. Service Expend Service C. Duplica Instruct (Resoution) Capital Oution Interagendiation Interagendiation To Othorized To JP 	ed Salaries d Salaries e Benefits nd Supplies xes and Other Operating	1000-1999 2000-2999 3000-3999	0.00		-	
 Certificate Classified Employee Books and Books and Service Service Service Capital Ou Tauition Interagene To Oth Office To JP. 	ed Salaries d Salaries e Benefits nd Supplies xes and Other Operating	1000-1999 2000-2999 3000-3999	0.00		-	
 Classified Employee Books and a. Service Expend Service Expend C. Duplice Instruct (Resoution) Capital Oution Interagendiation Interagendiation Interagendiation To Other Office To JP 	d Salaries e Benefits nd Supplies xes and Other Operating	2000-2999 3000-3999	0.00		-	
 Employee Books and Books and a. Service Expense Service Expense Service Expense C. Duplice Instruct (Resounce Capital Out (Resounce Capital Out	e Benefits nd Supplies xes and Other Operating	3000-3999	0.00			
 Books and a. Service Expense b. Service Expense c. Duplica Instruct (Resounce) 6. Capital Out 7. Tuition 8. Interagent a. To Otto Office b. To JP. 	nd Supplies ces and Other Operating				-	0.0
 a. Service Expense b. Service Expense c. Duplica Instruct (Resoution) 6. Capital Oution 7. Tuition 8. Interagent a. To Otto Office b. To JP. 	ces and Other Operating	4000-4999	18,215.00		101 057 05	0.0
Expend b. Service Expend c. Duplice Instruct (Resou 6. Capital Ou 7. Tuition 8. Interagend a. To Ott Office b. To JP					464,357.95	482,572.9
Expend c. Duplica Instruc (Resou 6. Capital Ou 7. Tuition 8. Interagend a. To Oth Office b. To JP	nditures (Resource 1100)	5000-5999	311,737.72			311,737.7
Instruc (Resou 6. Capital Ou 7. Tuition 8. Interagenu a. To Ott Office b. To JP	ces and Other Operating aditures(Resource 6300)	5000-5999, except 5100, 5710, 5800				
 Capital Ou Tuition Interagending To Other Office To JP 	cating Costs for ctional Materials urce 6300)	5100, 5710, 5800				
7. Tuition 8. Interagend a. To Oth Office b. To JP		6000-6999	0.00			0.0
8. Interagene a. To Ott Office b. To JP	,	7100-7199	0.00			0.0
b. To JP.	ncy Transfers Out ther Districts, County es, and Charter Schools	7211,7212,7221,				
9 Transfers	PAs and All Others	7222,7281,7282 7213,7223, 7283,7299	0.00			0.0
J. 110101013	s of Indirect Costs	7300-7399				
10. Debt Serv	-	7400-7499	0.00			0.0
	Financing Uses	7630-7699	0.00			0.0
	penditures and Other Financi	ng Uses				
	es B1 through B11)	5	329,952.72	0.00	464,357.95	794,310.6
C. ENDING BA (Must equal	J /		963,814.65	0.00	81,665.24	1,045,479.8

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



37 68031 0000000 Form PCRAF

			Teacher Full-Time E	quivalents		Classroo	Classroom Units	
		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)
	listributed Expenditures, Funds 01, 09, and 62, 9000 (will be allocated based on factors input)	322,753.78	921,166.76	2,733,161.31	2,285,213.34	3,658,431.01	0.00	0.00
B. Enter Allocatio (Note: Al	n Factor(s) by Goal: location factors are only needed for a column if undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goa	ls Description							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	130.00	130.00	130.00	130.00	130.00		120.00
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education							
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)	28.00	28.00	28.00	28.00	28.00		0.00
6000	ROC/P							
Other Goals	Description							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	Description							
	Adult Education (Fund 11)							
	Child Development (Fund 12)							
	Cafeteria (Funds 13 & 61)							
C. Total Allocation	· · · · · ·	158.00	158.00	158.00	158.00	158.00	0.00	120.00

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Coronado Unified San Diego County

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

37 68031 0000000 Form PCR

			Direct Costs		Central Admin		Total Costs by
		Direct Charged	Allocated	Subtotal	Costs	Other Costs	Program
		(Schedule DCC)	(Schedule AC)	(col. 1 + 2)	(col. 3 x Sch. CAC line E)	(Schedule OC)	(col. 3 + 4 + 5)
Goal	Program/Activity	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Instructional							
Goals							
0001	Pre-Kindergarten	7,397.71	0.00	7,397.71	459.27		7,856.98
1110	Regular Education, K-12	19,480,865.53	8,162,622.82	27,643,488.35	1,716,190.88		29,359,679.23
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	185,750.81	0.00	185,750.81	11,531.97		197,282.78
4110	Regular Education, Adult	7,276.59	0.00	7,276.59	451.75		7,728.34
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	6,876,459.93	1,758,103.38	8,634,563.31	536,059.66		9,170,622.97
6000	Regional Occupational Ctr/Prg (ROC/P)	458,190.54	0.00	458,190.54	28,445.85		486,636.39
Other Goals				· · · · · ·			
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	332,004.24	0.00	332,004.24	20,611.82		352,616.06
8500	Child Care and Development Services	3,373.68	0.00	3,373.68	209.45		3,583.13
Other Costs	<u>^</u>	,		,			,
	Food Services					4,379.78	4,379.78
	Enterprise				-	9,787.99	9,787.99
	Facilities Acquisition & Construction					42,448.46	42,448.46
	Other Outgo					1,163,024.19	1,163,024.19
Other	Adult Education, Child Development,					, ,	,,-
Funds	Cafeteria, Foundation ([Column 3 +						
	CAC, line C5] times CAC, line E)		0.00	0.00	125,203.29		125,203.29
	Indirect Cost Transfers to Other Funds		0.00				120,200.29
	(Net of Funds 01, 09, 62, Function 7210,						
	Object 7350)				(23,215.10)		(23,215.10)
	Total General Fund and Charter						
	Schools Funds Expenditures	27,351,319.03	9,920,726.20	37,272,045.23	2,415,948.84	1,219,640.42	40,907,634.49

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

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										i.		
	Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Ancillary Services	Community Services	General Administration	Plant Maintenance and Operations	Facilities Rents and Leases	
Type of Program	(Functions 1000- 1999)	(Functions 2100- 2200)	(Functions 2420- 2495)	(Function 2700)	(Functions 3110- 3160 and 3900)	(Function 3600)	(Functions 4000- 4999)	(Functions 5000- 5999)	(Functions 7000- 7999, except 7210)*	(Functions 8100- 8400)	(Function 8700)	Total
Pre-Kindergarten	2,538.84	0.00	0.00	4,858.87	0.00	0.00	0.00			0.00	0.00	7,397.71
Regular Education, K–12	18,849,909.36	0.00	0.00	202,955.74	0.00	0.00	428,000.43			0.00	0.00	19,480,865.53
Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Career Technical Education	185,750.81	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	185,750.81
Regular Education, Adult	981.00	4,899.79	0.00	1,395.80	0.00	0.00	0.00			0.00	0.00	7,276.59
Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Special Education	6,181,302.01	100,606.16	0.00	0.00	410,168.30	184,383.46	0.00			0.00	0.00	6,876,459.93
ROC/P	454,750.16	0.00	0.00	3,440.38	0.00	0.00	0.00			0.00	0.00	458,190.54
1												
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
Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Community Services		0.00	0.00	0.00	0.00	0.00		332,004.24	0.00	0.00	0.00	332,004.24
Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		3,373.68	0.00	0.00	0.00	3,373.68
Charged Costs	25,675,232.18	105,505.95	0.00	212,650.79	410,168.30	184,383.46	428,000.43	335,377.92	0.00	0.00	0.00	27,351,319.03
	Pre-Kindergarten Regular Education, K–12 Alternative Schools Continuation Schools Independent Study Centers Opportunity Schools Community Day Schools Specialized Secondary Programs Career Technical Education Regular Education, Adult Adult Independent Study Centers Adult Correctional Education Bilingual Migrant Education Special Education ROC/P Nonagency - Educational Nonagency - Other Community Services Child Care and Development Services	Type of Program (Functions 1000-1999) Pre-Kindergarten 2,538.84 Regular Education, K-12 18,849,909.36 Alternative Schools 0.00 Continuation Schools 0.00 Independent Study Centers 0.00 Opportunity Schools 0.00 Specialized Secondary Programs 0.00 Career Technical Education 185,750.81 Regular Education, Adult 981.00 Adult Independent Study Centers 0.00 Adult Correctional Education 0.00 Adult Correctional Education 0.00 Migrant Education 0.00 Special Education 0.00 Nonagency - Educational 0.00 Nonagency - Other 0.00 Community Services 0.00 Child Care and Development Services 0.00	InstructionSupervision and AdministrationType of Program(Functions 1000- (1999)(Functions 2100- 2200)Pre-Kindergarten2,538.840.00Regular Education, K-1218,849,909.360.00Alternative Schools0.000.00Continuation Schools0.000.00Independent Study Centers0.000.00Opportunity Schools0.000.00Community Day Schools0.000.00Specialized Secondary Programs0.000.00Adult Independent Study Centers0.000.00Adult Independent Study Centers0.000.00Adult Correctional Education185,750.810.00Adult Correctional Education0.000.00Adult Correctional Education0.000.00Bilingual0.000.00Special Education6,181,302.01100,606.16ROC/P454,750.160.00Nonagency - Educational0.000.00Nonagency - Other0.000.00Child Care and Development Services0.000.00	Instruction Instructional Supervision and Administration Technology and Other Instructional Resources Type of Program (Functions 1000- 1999) (Functions 2100- 2200) (Functions 2420- 2495) Pre-Kindergarten 2,538.84 0.00 0.00 Regular Education, K-12 18,849,909.36 0.00 0.00 Alternative Schools 0.00 0.00 0.00 Continuation Schools 0.00 0.00 0.00 Independent Study Centers 0.00 0.00 0.00 Opportunity Schools 0.00 0.00 0.00 Career Technical Education 185,750.81 0.00 0.00 Adult Independent Study Centers 0.00 0.00 0.00 Adult Correctional Education 185,750.81 0.00 0.00 Adult Correctional Education 0.00 0.00 0.00 Adult Correctional Education 0.00 0.00 0.00 Migrant Education 0.00 0.00 0.00 Special Education 6,181,302.01 100,606.16 0.00 Nona	Instruction Instruction Technology and Administration Technology and Other Instructional Resourcess School Administration Type of Program (Functions 1000- 1999) (Functions 2100- 2200) (Functions 2420- 2495) (Function 2700) Pre-Kindergarten 2,538.84 0.00 0.00 4,858.87 Regular Education, K-12 18,849,909.36 0.00 0.00 202,955.74 Alternative Schools 0.00 0.00 0.00 0.00 Continuation Schools 0.00 0.00 0.00 0.00 Independent Study Centers 0.00 0.00 0.00 0.00 0.00 Opportunity Schools 0.00 0.00 0.00 0.00 0.00 Carreer Technical Education 185.750.81 0.00 0.00 0.00 Adult Independent Study Centers 0.00 0.00 0.00 0.00 Adult Carreer Technical Education 0.00 0.00 0.00 0.00 Adult Carreer Technical 0.00 0.00 0.00 0.00 0.00 Bingual <td>Instruction Instruction Instructional Administration Technology and Other Instructional Resources School Administration Pupil Support Services Type of Program (Functions 1000-1999) (Functions 2100-2495) (Functions 2420-2495) (Functions 2420-3495) (Functions 2400-3495) (Functions</td> <td>Instructional Administration Technology and Other Instruction Resources School Administration Pupil Support Services Pupil Transportation Type of Program (Functions 2000) (Functions 240- 2495) (Function 3100- 2495) (Function 3100- 202,955,74 (Function 3100- 202,955,74 (Function 3600) Pre-Kindergarten 2,538,84 0.00 0.00 4.858,87 0.00 0.00 Alternative Schools 0.00 0.00 0.00 0.00 0.00 0.00 Alternative Schools 0.00 0.00 0.00 0.00 0.00 0.00 Opportunity Schools 0.00 0.00 0.00 0.00 0.00 0.00 Opportunity Schools 0.00 0.00 0.00 0.00 0.00 0.00 Community Day Schools 0.00 0.00 0.00 0.00 0.00 0.00 Community Day Schools 0.00 0.00 0.00 0.00 0.00 0.00 Community Day Schools 0.00 0.00 0.00 0.00 0.00 0.00</td> <td>Instruction Instruction Instruction Technology and Administration School Resources Pupil Transportation Ancillary Services Type of Program (Functions 2100) (Functions 2100) (Functions 2200) (Functions 2200) (Functions 2100) (Functions 3101) (Functions 3101) (Functions 3000) (Functions 3000)</td> <td>Instruction Administration Administration Administration Administration Administration Resources School Administration Resources Pupil Support Services Pupil Transportation School (Functions 3100) Accillary Services Community Services Type of Program (Functions 2000) (Functions 2000) (Functions 3100) (F</td> <td>Instruction Instructional Administration Order Description School Pagi Support $popi Transportane Ancilary Service Community Service Ancilary Service Ancil$</td> <td>Instruction Barterization Sequences on 1999 Restructions Observances School Administrum Page Signor Secuences Page Transportion Secuences Acalary Service (Parsportion Page Secuency 2009) Control Page Secuence Page Secuences Control Page Secuences Control Page Secuences Control Page Secuences Page Secuences Control Page Secuences Page Secuences <th< td=""><td>Instructional Supervisorial Participant (Participant) Transiention Supervisorial (Participant) Subal Supervisorial Supervisorial Supervisorial Supervisorial (Participant) Pair Supervisorial (Participant) Accellary Serves (Participant) Commenty Serves (Participant) Supervisorial (Participant) Pair Materiant (Participant) Supervisorial (Participant) Supervisorial (Participant)</td></th<></td>	Instruction Instruction Instructional Administration Technology and Other Instructional Resources School Administration Pupil Support Services Type of Program (Functions 1000-1999) (Functions 2100-2495) (Functions 2420-2495) (Functions 2420-3495) (Functions 2400-3495) (Functions	Instructional Administration Technology and Other Instruction Resources School Administration Pupil Support Services Pupil Transportation Type of Program (Functions 2000) (Functions 240- 2495) (Function 3100- 2495) (Function 3100- 202,955,74 (Function 3100- 202,955,74 (Function 3600) Pre-Kindergarten 2,538,84 0.00 0.00 4.858,87 0.00 0.00 Alternative Schools 0.00 0.00 0.00 0.00 0.00 0.00 Alternative Schools 0.00 0.00 0.00 0.00 0.00 0.00 Opportunity Schools 0.00 0.00 0.00 0.00 0.00 0.00 Opportunity Schools 0.00 0.00 0.00 0.00 0.00 0.00 Community Day Schools 0.00 0.00 0.00 0.00 0.00 0.00 Community Day Schools 0.00 0.00 0.00 0.00 0.00 0.00 Community Day Schools 0.00 0.00 0.00 0.00 0.00 0.00	Instruction Instruction Instruction Technology and Administration School Resources Pupil Transportation Ancillary Services Type of Program (Functions 2100) (Functions 2100) (Functions 2200) (Functions 2200) (Functions 2100) (Functions 3101) (Functions 3101) (Functions 3000) (Functions 3000)	Instruction Administration Administration Administration Administration Administration Resources School Administration Resources Pupil Support Services Pupil Transportation School (Functions 3100) Accillary Services Community Services Type of Program (Functions 2000) (Functions 2000) (Functions 3100) (F	Instruction Instructional Administration Order Description School Pagi Support $popi Transportane Ancilary Service Community Service Ancilary Service Ancil$	Instruction Barterization Sequences on 1999 Restructions Observances School Administrum Page Signor Secuences Page Transportion Secuences Acalary Service (Parsportion Page Secuency 2009) Control Page Secuence Page Secuences Control Page Secuences Control Page Secuences Control Page Secuences Page Secuences Control Page Secuences Page Secuences <th< td=""><td>Instructional Supervisorial Participant (Participant) Transiention Supervisorial (Participant) Subal Supervisorial Supervisorial Supervisorial 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* 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)

37 68031 0000000 Form PCR

Allocated Support Costs (Based on factors input on Form PCRAF)							
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total		
Instructional Goa	als						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		
1110	Regular Education, K–12	5,152,521.36	3,010,101.46	0.00	8,162,622.82		
3100	Alternative Schools	0.00	0.00	0.00	0.00		
3200	Continuation Schools	0.00	0.00	0.00	0.00		
3300	Independent Study Centers	0.00	0.00	0.00	0.00		
3400	Opportunity Schools	0.00	0.00	0.00	0.00		
3550	Community Day Schools	0.00	0.00	0.00	0.00		
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		
3800	Career Technical Education	0.00	0.00	0.00	0.00		
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		
4760	Bilingual	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)	1,109,773.83	648,329.55	0.00	1,758,103.38		
6000	ROC/P	0.00	0.00	0.00	0.00		
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		
7150	Nonagency - Other	0.00	0.00	0.00	0.00		
8100	Community Services	0.00	0.00	0.00	0.00		
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00		
Other Funds							
	Adult Education (Fund 11)		0.00		0.00		
	Child Development (Fund 12)	0.00	0.00	0.00	0.00		
	Cafeteria (Funds 13 and 61)		0.00		0.00		
Total Allocated S	upport Costs	6,262,295.19	3,658,431.01	0.00	9,920,726.20		

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37 68031 0000000 Form PCR

A. Central Administration Costs in General Fund and Charter Schools Funds	
Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and	
1 9000, Objects 1000-7999)	547,353.98
External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and	
2 9000, Objects 1000-7999)	24,550.00
Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal	
3 0000, Objects 1000-7999)	1,867,259.96
Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-	
4 7999)	0.00
5 Total Central Administration Costs in General Fund and Charter Schools Funds	2,439,163.94
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	27,351,319.03
2 Tatal Allocate (from From PCP, Colours 2, Tatal)	0.000.70(.00
2 Total Allocated Costs (from Form PCR, Column 2, Total)	9,920,726.20
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	37,272,045.23
C. Direct Charged Costs in Other Funds	214 262 55
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)	214,362.55
2 Child Development (Fund 12, Objects 1000-5999, except 5100)	490,808.96
)
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	615,346.04
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	696,190.33
4 Toundation (Tunds 17 & 57, Objects 1000-5777, except 5100)	090,190.33
5 Total Direct Charged Costs in Other Funds	2,016,707.88
D. Total Direct Charged and Allocated Costs (B3 + C5)	39,288,753.11
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.21%

Unaudited Actuals

2020-21

Program Cost Report Schedule of Central Administration Costs (CAC)

Coronado Unified

San Diego County

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

37 68031 0000000 Form PCR

	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	
Type of Activity	(Function 3700)	(Function 6000)	(Function 8500)	(Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	4,379.78				4,379.78
Enterprise (Objects 1000-5999, 6400, and 6500)		9,787.99			9,787.99
Facilities Acquisition & Construction (Objects 1000-6500)			42,448.46		42,448.46
Other Outgo (Objects 1000-7999)				1,163,024.19	1,163,024.19
Total Other Costs	4,379.78	9,787.99	42,448.46	1,163,024.19	1,219,640.42

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

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37 68031 0000000 Form SIAA

	Direct Costs		Indirect Cost		Interfund	Interfund	Due From	Due To
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
01 GENERAL FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	(16,270.48)	0.00	(23,215.10)	1,138,355.04	1,140,238.19		
Fund Reconciliation					1,100,000.04	1,140,200.10	1,593,285.89	3,864,101.10
08 STUDENT ACTIVITY SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00		
Fund Reconciliation 10 SPECIAL EDUCATION PASS-THROUGH FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail							0.00	
Fund Reconciliation 11 ADULT EDUCATION FUND							0.00	0.00
Expenditure Detail	0.00	0.00	9,027.64	0.00				
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	46,176.36	59,467.47
12 CHILD DEVELOPMENT FUND							40,170.00	55,407.47
Expenditure Detail	0.00	0.00	14,187.46	0.00				
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	201,131.61
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	1,883.15	0.00		
Fund Reconciliation					1,005.15	0.00	4,345.72	10,502.77
14 DEFERRED MAINTENANCE FUND	0.00	0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			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					1,138,355.04	0.00		
Fund Reconciliation 18 SCHOOL BUS EMISSIONS REDUCTION FUND							1,138,355.04	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	
Fund Reconciliation 19 FOUNDATION SPECIAL REVENUE FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail Fund Reconciliation						0.00	9,997.02	254,412.84
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS							9,997.02	234,412.04
Expenditure Detail								
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
21 BUILDING FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
25 CAPITAL FACILITIES FUND	5 000 04	0.00						
Expenditure Detail Other Sources/Uses Detail	5,932.61	0.00			211,066.84	0.00		
Fund Reconciliation							0.00	5,932.61
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,349,421.88		
Fund Reconciliation 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS							2,622,485.67	1,141,107.04
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	05 504 04	4 004 75
Fund Reconciliation 51 BOND INTEREST AND REDEMPTION FUND							85,564.21	4,021.75
Expenditure Detail								
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS							0.00	0.00
Expenditure Detail					0.05	0.07		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
53 TAX OVERRIDE FUND							0.00	5.00
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
56 DEBT SERVICE FUND								2.00
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
57 FOUNDATION PERMANENT FUND	0.07			0.07				
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail								

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

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37 68031 0000000 Form SIAA

Description	Direct Costs - Transfers In 5750	- Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	10,337.87	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							66,936.04	26,468.76
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	16,270.48	(16,270.48)	23,215.10	(23,215.10)	2,489,660.07	2,489,660.07	5.567.145.95	5,567,145.95



-			2020	-21 Expenditures by	LEA (LE-CT)				
Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								394
TOTAL EXPE	NDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	161,392.94	0.00	0.00	0.00	200,133.33	1,647,365.49		2,008,891.76
2000-2999	Classified Salaries	132,780.81	0.00	0.00	0.00	48,607.29	1,086,882.10		1,268,270.20
3000-3999	Employee Benefits	115,692.04	0.00	0.00	0.00	128,169.50	1,634,079.46		1,877,941.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	112.00	24,601.19		24,713.19
5000-5999	Services and Other Operating Expenditures	348.51	0.00	0.00	0.00	0.00	1,696,295.27		1,696,643.78
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	410,214.30	0.00	0.00	0.00	377,022.12	6,089,223.51	0.00	6,876,459.93
7310	Transfers of Indirect Costs	31,428.80	0.00	0.00	0.00	0.00	0.00		31,428.80
	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Program Cost Report Allocations	1.758.103.39							1,758,103.39
	Total Indirect Costs and PCR Allocations	1,789,532,19	0.00	0.00	0.00	0.00	0.00	0.00	1.789.532.19
	TOTAL COSTS	2,199,746.49	0.00	0.00	0.00	377.022.12	6.089.223.51	0.00	8,665,992.12
	PENDITURES (Funds 01, 09, and 62; resources 3000-599					••••	-,		
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	7,452.21		7,452.21
2000-2999	Classified Salaries	21,480.24	0.00	0.00	0.00	5,502.61	297,436.95		324,419.80
	Employee Benefits	11,639.75	0.00	0.00	0.00	3,691.40	237,714.57		253,045.72
	Books and Supplies	0 <u>.00</u>	0.00	0.00	0.00	112.00	0.00		112.00
	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Debt Service Total Direct Costs	33.119.99	0.00	0.00	0.00	9.306.01	542.603.73	0.00	585.029.73
								0.00	
	Transfers of Indirect Costs Transfers of Indirect Costs - Interfund	24,155.01 0.00	0.00	0.00	0.00	0.00	0.00		24,155.01 0.00
	Total Indirect Costs	24,155.01	0.00	0.00	0.00	0.00	0.00	0.00	24,155.01
	TOTAL BEFORE OBJECT 8980	57,275.00	0.00	0.00	0.00	9,306.01	542,603.73	0.00	609,184.74
	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
								-	0.00
l	TOTAL COSTS								609,184.74



-			2020	-21 Expenditures by					
Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	LOCAL EXPENDITURES (Funds 01, 09, & 62; resources (000-9999)		· · · ·				
	Certificated Salaries	161,392.94	0.00	0.00	0.00	200,133.33	1,639,913.28		2,001,439.55
2000-2999	Classified Salaries	111,300.57	0.00	0.00	0.00	43,104.68	789,445.15		943,850.40
3000-3999	Employee Benefits	104,052.29	0.00	0.00	0.00	124,478.10	1,396,364.89		1,624,895.28
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	24,601.19		24,601.19
5000-5999	Services and Other Operating Expenditures	348.51	0.00	0.00	0.00	0.00	1,696,295.27		1,696,643.78
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	377,094.31	0.00	0.00	0.00	367,716.11	5,546,619.78	0.00	6,291,430.20
7310	Transfers of Indirect Costs	7,273.79	0.00	0.00	0.00	0.00	0.00		7,273.79
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,758,103.39							1,758,103.39
	Total Indirect Costs and PCR Allocations	1,765,377.18	0.00	0.00	0.00	0.00	0.00	0.00	1,765,377.18
	TOTAL BEFORE OBJECT 8980	2,142,471.49	0.00	0.00		367,716.11	5,546,619.78	0.00	8,056,807.38
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) TOTAL COSTS							-	0.00
LOCAL EXP	ENDITURES (Funds 01, 09, & 62; resources 0000-1999 &	8000-9999)							-,
	Certificated Salaries	, 0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	1,916.39	0.00	0.00	0.00	5,658.64	42,323.55		49,898.58
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	46.00	0.00	0.00	0.00	0.00	184,337.46		184,383.46
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,962.39	0.00	0.00	0.00	5,658.64	226,661.01	0.00	234,282.04
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,962.39	0.00	0.00	0.00	5,658.64	226,661.01	0.00	234,282.04
8980 8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) Contributions from Unrestricted Revenues to State							-	0.00
	Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								2 760 405 60
								-	3,762,495.68
	TOTAL COSTS								3,996,777.72

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

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	20 Expenditures	A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section		
	and the Local Expenditures section	8,427,044.23	4,847,243.83
2.	Enter audit adjustments of 2019-20 special education expenditures from		
	SACS2021ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
	(Funds 01, 09, and 02, resources 0000-2999 & 0000-3999, Object 9795)		
1			
l			
3.	Enter restatements of 2020-21 special education beginning fund balances from		
	SACS2021ALL data, not included in Line 1 (explain below)		
	(Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4.	Enter any other adjustments, not included in Line 1 (explain below)		
5.	2019-20 Expenditures, Adjusted for 2020-21 MOE Calculation		
	(Sum lines 1 through 4)	8,427,044.23	4,847,243.83
C. Ur	duplicated Pupil Count		
1.	Enter the unduplicated pupil count reported in 2019-20 Report SEMA,	000.00	
	2019-20 Expenditures by LEA (LE-CY) worksheet	360.00	
2.	Enter any adjustments not included in Line C1 (explain below)		
3.	2019-20 Unduplicated Pupil Count, Adjusted for 2020-21 MOE Calculation		
	(Line C1 plus Line C2)	360.00	

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SELPA: South County (PA)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

- 1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- 2. A decrease in the enrollment of children with disabilities.
- 3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated: or
 - c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of California Dept of Educationipment or the construction of school facilities. SACS Financial Reporting Software - 2021.2.0 File: sema (Rev 05/06/2020) Page 1 of 8

SELPA: South County (PA)

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
1	301,938.00	301,938.00
3	240,478.30	240,478.30
Total exempt reductions	542,416.30	542,416.30

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SELPA: South County (PA)

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

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

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

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
,			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	<u> </u>		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u> </u>		
If (b) is greater than (a).			
Enter portion to set aside for EIS (cannot exceed			
line (b), Maximum available for EIS)	(c)		
Available for MOE reduction.			
(line (a) minus line (c), zero if negative)	<u> 0.00 (</u> d)		
Enter portion used to reduce MOE requirement			
(cannot exceed line (d), Available for MOE reduction).			

Coronado Unified San Diego County	Unaudited Actuals Special Education Maintenance of Effort 2020-21 Actual vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-A)	Page	201	of 225
SELPA:	South County (PA) (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). (e) Available to set aside for EIS (line (b) minus line (e), zero if negative) 0.00 (f)			
	Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:			

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Unaudited Actuals Special Education Maintenance of Effort 2020-21 Actual vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-A)

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SELPA:	South County (PA)	-		
SECTION 3		Column A	Column B	Column C
		Actual Expenditures (LE-CY Worksheet) FY 2020-21	Actual Expenditures Comparison Year FY 2019-20	Difference (A - B)
A. COMBIN	ED STATE AND LOCAL EXPENDITURES METHOD			
1	. Under "Comparison Year," enter the most recent year ir which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	8,665,992.12		
	b. Less: Expenditures paid from federal sources	609,184.74		
	c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation	8,056,807.38	8,427,044.23 0.00 8,427,044.23	
	Less: Exempt reduction(s) for SECTION1 Less: 50% reduction from SECTION 2 Net expenditures paid from state and local sources	8,056,807.38	542,416.30 0.00 7,884,627.93	172,179.45

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

 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures. 	Actual FY 2020-21	Comparison Year FY 2019-20	Difference
a. Total special education expenditures	8,665,992.12		
b. Less: Expenditures paid from federal sources	609,184.74		
c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation California Dept of Educa tion parison year's expenditures, adjusted for MOE SACS Financial Reporting Software - 2021.2.0	8,056,807.38	<u>8,427,044.23</u> 0.00	

Coronado Unified San Diego County	20	Unaudited Actuals Special Education Maintenance of Effort 2020-21 Actual vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-A)				
SELPA:	South County (PA) calculation		8,427,044.23			
	Calculation		0,427,044.25			
	Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2		<u> </u>			
	Net expenditures paid from state and local sources	8,056,807.38	7,884,627.93			
	d. Special education unduplicated pupil count	394	360			
	e. Per capita state and local expenditures (A2c/A2d)	20,448.75	21,901.74	(1,452.99)		

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

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SELPA: South County (PA)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2020-21	Comparison Year F <u>Y 2019-20</u>	Difference
 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only. 			
 Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation 	3,996,777.72	4,847,243.83 0.00 4,847,243.83	
Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources	3,996,777.72	542,416.30 0.00 4,304,827.53	(308,049.81)

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

	Actual	Comparison Year	
	FY 2020-21	FY 2019-20	Difference
 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only. 			
 Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE 	3,996,777.72	4,847,243.83 0.00 4,847,243.83	
Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources	3,996,777.72	542,416.30 0.00 4,304,827.53	
b. Special education unduplicated pupil count	394	360	
c. Per capita local expenditures (B2a/B2b)	10,144.11	11,957.85	(1,813.74)

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

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SELPA: South County (PA)

Angelica Paredes

Contact Name

619/522-8900 ext 1018 Telephone Number

Accounting Supervisor

Title

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SELPA: South County (PA)

Object Code	e Description	San Diego COE (PA00)	Chula Vista Elementary (PA01)	Coronado Unified (PA02)	National Elementary (PA03)	San Ysidro Elementary (PA04)	South Bay Union Elementary (PA05)
TOTAL EXPE	ENDITURES - All Sources						
	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITU	RES - Paid from State and Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: South County (PA)

Object Code	Description	Sweetwater Union High (PA06)	Adjustments*	Total
	ENDITURES - All Sources	(FA00)	Aujustinentis	Total
	Certificated Salaries			0.00
	Classified Salaries			0.00
	Employee Benefits			0.00
4000-4999				0.00
5000-5999	••			0.00
6000-6999				0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITUR	RES - Paid from State and Local Sources			
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

SELPA: South County (PA)

Object Code	Description	San Diego COE (PA00)	Chula Vista Elementary (PA01)	Coronado Unified (PA02)	National Elementary (PA03)	San Ysidro Elementary (PA04)	South Bay Union Elementary (PA05)
EXPENDITU	RES - Paid from Local Sources			`			\$ <i>4</i>
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICA	TED PUPIL COUNT						

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

California Dept of Education SACS Financial Reporting Software - 2021.2.0 File: sema (Rev 03/11/2019)

SELPA: South County (PA)

Object Code	Description	Sweetwater Union High (PA06)	Adjustments*	Total
EXPENDITUR	RES - Paid from Local Sources			
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)			
0000	,			0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICA	TED PUPIL COUNT			0

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



				2021-22 Budget	by LLA (LD-D)				
Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								394
TOTAL BUDO	GET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	375,438.00	0.00	0.00	0.00	202,912.00	1,751,290.00		2,329,640.00
2000-2999	Classified Salaries	296,315.00	0.00	0.00	0.00	71,555.00	1,281,040.00		1,648,910.00
3000-3999	Employee Benefits	270,369.00	0.00	0.00	0.00	119,184.00	1,633,615.00		2,023,168.00
4000-4999	Books and Supplies	600.00	0.00	0.00	0.00	120.00	42,209.00		42,929.00
5000-5999	Services and Other Operating Expenditures	550.00	0.00	0.00	0.00	0.00	2,158,286.00		2,158,836.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	943,272.00	0.00	0.00	0.00	393,771.00	6,866,440.00	0.00	8,203,483.00
7310	Transfers of Indirect Costs	48,815.00	0.00	0.00	0.00	0.00	0.00		48,815.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	48,815.00	0.00	0.00	0.00	0.00	0.00	0.00	48,815.00
	TOTAL COSTS	992,087.00	0.00	0.00	0.00	393,771.00	6,866,440.00	0.00	8,252,298.00
STATE AND	LOCAL BUDGET (Funds 01, 09, & 62; resources 000	0-2999, 3385, & 600	D-9999)						
1000-1999	Certificated Salaries	375,438.00	0.00	0.00	0.00	202,912.00	1,751,290.00		2,329,640.00
2000-2999	Classified Salaries	276,962.00	0.00	0.00	0.00	65,126.00	1,017,059.00		1,359,147.00
3000-3999	Employee Benefits	245,585.00	0.00	0.00	0.00	115,019.00	1,396,013.00		1,756,617.00
	Books and Supplies	600.00	0.00	0.00	0.00	0.00	42,209.00		42,809.00
	Services and Other Operating Expenditures	550.00	0.00	0.00	0.00	0.00	2,158,286.00		2,158,836.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	899,135.00	0.00	0.00	0.00	383,057.00	6,364,857.00	0.00	7,647,049.00
7310	Transfers of Indirect Costs	23,726.00	0.00	0.00	0.00	0.00	0.00		23,726.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	23,726.00	0.00	0.00	0.00	0.00	0.00	0.00	23,726.00
	TOTAL BEFORE OBJECT 8980	922,861.00	0.00	0.00	0.00	383,057.00	6,364,857.00	0.00	7,670,775.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS							-	7.670.775.00
L	IUTAL CUSTS								1,010,115.00



				202 I-22 Buuyei	<i>b</i>) 22, (28 8)				
Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUD	GET (Funds 01, 09, & 62; resources 0000-1999 & 800	0-9999)							
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	600.00	0.00	0.00	0.00	0.00	0.00		600.00
5000-5999	Services and Other Operating Expenditures	400.00	0.00	0.00	0.00	0.00	320,800.00		321,200.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,000.00	0.00	0.00	0.00	0.00	320,800.00	0.00	321,800.00
7310	Transfers of Indirect Costs	13.579.00	0.00	0.00	0.00	0.00	0.00		13.579.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1000	Total Indirect Costs	13,579.00	0.00	0.00	0.00	0.00	0.00	0.00	13.579.00
	TOTAL BEFORE OBJECT 8980	14,579.00	0.00	0.00	0.00	0.00	320,800.00	0.00	335,379.00
8980 8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section) Contributions from Unrestricted Revenues to State						220,000.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								5 040 404 00
								-	5,216,461.00
	TOTAL COSTS								5,551,840.00

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

California Dept of Education SACS Financial Reporting Software - 2021.2.0 File: semb (Rev 03/15/2021)



37 68031 0000000

Report SEMB

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT	(000 000 1)	(000.000)	(0001000)	(00010110)	(00010100)	(000.0.00)	7.0,000	394
TOTAL EXPE	NDITURES (Funds 01, 09, & 62; resources 0000-999	9)							
	Certificated Salaries	161,392.94	0.00	0.00	0.00	200,133.33	1,647,365.49		2,008,891.76
2000-2999	Classified Salaries	132,780.81	0.00	0.00	0.00	48,607.29	1,086,882.10		1,268,270.20
3000-3999	Employee Benefits	115,692.04	0.00	0.00	0.00	128,169.50	1,634,079.46		1,877,941.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	112.00	24,601.19		24,713.19
5000-5999	Services and Other Operating Expenditures	348.51	0.00	0.00	0.00	0.00	1,696,295.27		1,696,643.78
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	410,214.30	0.00	0.00	0.00	377,022.12	6,089,223.51	0.00	6,876,459.93
7310	Transfers of Indirect Costs	31,428.80	0.00	0.00	0.00	0.00	0.00		31,428.80
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,758,103.39							1,758,103.39
	Total Indirect Costs	31,428.80	0.00	0.00	0.00	0.00	0.00	0.00	31,428.80
	TOTAL COSTS	441,643.10	0.00	0.00	0.00	377,022.12	6,089,223.51	0.00	6,907,888.73
FEDERAL EX	PENDITURES (Funds 01, 09, and 62; resources 300	0-5999, except 3385)						
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	7,452.21		7,452.21
2000-2999	Classified Salaries	21,480.24	0.00	0.00	0.00	5,502.61	297,436.95		324,419.80
3000-3999	Employee Benefits	11,639.75	0.00	0.00	0.00	3,691.40	237,714.57		253,045.72
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	112.00	0.00		112.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	33,119.99	0.00	0.00	0.00	9,306.01	542,603.73	0.00	585,029.73
7310	Transfers of Indirect Costs	24,155.01	0.00	0.00	0.00	0.00	0.00		24,155.01
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	24,155.01	0.00	0.00	0.00	0.00	0.00	0.00	24,155.01
	TOTAL BEFORE OBJECT 8980	57,275.00	0.00	0.00	0.00	9,306.01	542,603.73	0.00	609,184.74
	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
									0.00
	TOTAL COSTS								609,184.74



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	LOCAL EXPENDITURES (Funds 01, 09, & 62; resource			(0001 0000)	(00010710)	(00010700)	(00010700)	Aujustinentis	Total
	Certificated Salaries	161,392.94	0.00	0.00	0.00	200,133.33	1,639,913.28		2,001,439.55
	Classified Salaries	111,300.57	0.00	0.00	0.00	43,104.68	789,445.15		943,850.40
3000-3999	Employee Benefits	104,052.29	0.00	0.00	0.00	124,478.10	1,396,364.89		1,624,895.28
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	24,601.19		24,601.19
5000-5999	Services and Other Operating Expenditures	348.51	0.00	0.00	0.00	0.00	1,696,295.27		1,696,643.78
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	377,094.31	0.00	0.00	0.00	367,716.11	5,546,619.78	0.00	6,291,430.20
7310	Transfers of Indirect Costs	7.273.79	0.00	0.00	0.00	0.00	0.00		7,273.79
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1.758.103.39							1.758.103.39
	Total Indirect Costs	7,273.79	0.00	0.00	0.00	0.00	0.00	0.00	7,273.79
	TOTAL BEFORE OBJECT 8980	384,368.10	0.00	0.00	0.00	367,716.11	5,546,619.78	0.00	6,298,703.99
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) TOTAL COSTS								0.00
LOCAL EXP	ENDITURES (Funds 01, 09, & 62; resources 0000-199	9 & 8000-9999)							-,,
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	1,916.39	0.00	0.00	0.00	5,658.64	42,323.55		49,898.58
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	46.00	0.00	0 <u>.00</u>	0.00	0.00	184,337.46		184,383.46
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	t i i i i i i i i i i i i i i i i i i i	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,962.39	0.00	0.00	0.00	5,658.64	226,661.01	0.00	234,282.04
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1000	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,962.39	0.00	0.00	0.00	5,658.64	226,661.01	0.00	234,282.04
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								3,762,495.68
1	TOTAL COSTS								3,996,777.72

 * Attach an additional sheet with explanations of any amounts

in the Adjustments column.

Unaudited Actuals Special Education Maintenance of Effort 2021-22 Budget vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-B)

37 68031 0000000 Report SEMB

SELPA: South County (PA)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

- 1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- 2. A decrease in the enrollment of children with disabilities.
- 3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

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Coronado Unified San Diego County	Special Education Maintenance of Effort 2021-22 Budget vs. Actual Comparison Yea LEA Maintenance of Effort Calculation (LMC-		37 68031 0000000 Report SEMB		
SELPA:	 <u>South County (PA)</u> a. Has left the jurisdiction of the agency; b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or c. No longer needs the program of special education. 4. The termination of costly expenditures for long-term purchases, such as the a equipment or the construction of school facilities. 5. The assumption of cost by the high cost fund operated by the SEA under 34 0 				
	Provide the condition number, if any, to be used in the calculation below:		Local Only		
	Total exempt reductions	0.00	0.00		

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		Page 21	Page 216 of 225			
Coronado Unified San Diego County	Special Educ 2021-22 Budge	naudited Actuals cation Maintenance of Effort et vs. Actual Comparison Year e of Effort Calculation (LMC-B)		37 68031 0000000 Report SEMB		
SELPA:	South County (PA)					
SECTION 2	Reduction to MOE Requirement Under IDEA, Set IMPORTANT NOTE: Only LEAs that have a "meets significantly disproportionate for the current year are Up to 50% of the increase in IDEA Part B Section 67 to reduce the required level of state and local expent the freed up funds for activities authorized under the amount of Part B funds used for early intervening set by which the LEA may reduce its MOE requirement	requirement" compliance deter e eligible to use this option to rec 11 funding in current year comp ditures. This option is available e Elementary and Secondary Ed ervices (34 CFR 300.226(a)) will	mination and that are not for luce their MOE requirement ared with prior year may be only if the LEA used or will u ucation Act (ESEA) of 1965 count toward the maximum	t. used use J. Also, the		
			State and Local	Local Only		
	Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310					
	Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)					
	Increase in funding (if difference is positive)	0.00				
	Maximum available for MOE reduction (50% of increase in funding)	<u> </u>				
	Current year funding (IDEA Section 619 - Resource 3315)					
	Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u> 0.00 </u> (b)				
California Dept of Ec SACS Financial Rep	If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) ducation orting Software - 2021.2.0	(c)				
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Coronado Unified San Diego County SELPA:	Unaudited Special Education Ma 2021-22 Budget vs. Actu LEA Maintenance of Effor South County (PA)	intenance of Effort ual Comparison Year	Page 217 of 225 37 68031 0000000 Report SEMB
	Available for MOE reduction. (line (a) minus line (c), zero if negative) Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	<u>0.00</u> (d)	
	If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)	
	Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u> (f)	
	Note: If your LEA exercises the authority under 34 CFR 300 (which are authorized under the ESEA) paid with the freed u		ent, the LEA must list the activities

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	Unaud	Unaudited Actuals Special Education Maintenance of Effort 2021-22 Budget vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-B)		8 of 225
Coronado Unified San Diego County	2021-22 Budget vs.			37 68031 000000 Report SEM
SELPA:	South County (PA)	_		
SECTION 3		Column A	Column B	Column C
		Budgeted Amounts (LB-B Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY 2020-21	Difference (A - B)
A. COMBINE	ED STATE AND LOCAL EXPENDITURES METHOD			(** =)
1.	. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	8,252,298.00		
	b. Less: Expenditures paid from federal sources	581,523.00		
	c. Expenditures paid from state and local sources Add/Less: Adjustments and/or PCRA required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation	7,670,775.00	8,046,529.00 0.00 8,046,529.00	
	Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from state and local sources	7,670,775.00	0.00 0.00 8,046,529.00	(375,754.00)
	If the difference in Column C for the Section 3.A.1 is pos	itive or zero, the MOE Elig	ibility requirement is met bas	ed on the

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

	Budgeted Amounts FY 2021-22	Comparison Year FY 2020-21	Difference	
Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs.				
California Dept of Educ aditora l method based on the per capita state and local SACS Financial Reporting Software - 2021.2.0 File: semb (Rev 05/09/2019) Pa	ge 5 of 8		Printed: 9/8/2021 7	·04 PM

	Unaudi	ted Actuals	. ago	
Coronado Unified San Diego County	Special Education 2021-22 Budget vs. / LEA Maintenance of E	37 68031 0000000 Report SEMB		
SELPA:	South County (PA)			
	expenditures.			
	a. Total special education expenditures	8,252,298.00		
	b. Less: Expenditures paid from federal sources	581,523.00		
	 c. Expenditures paid from state and local sources Add/Less: Adjustments and/or PCRA required for 	7,670,775.00	8,046,528.90	
	MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
	calculation		8,046,528.90	
	Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	7,670,775.00	8,046,528.90	
	d. Special education unduplicated pupil count	394_	394_	
	e. Per capita state and local expenditures (A2c/A2d)	19,468.97	20,422.66	(953.69)

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

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Unaudited Actuals Special Education Maintenance of Effort 2021-22 Budget vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-B)

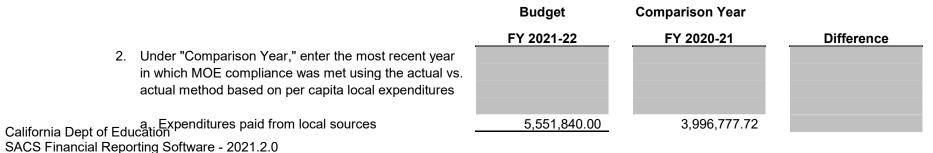
37 68031 0000000 Report SEMB

SELPA: South County (PA)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2021-22	Comparison Year FY 2020-21	Difference
 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only. 	1		
a. Expenditures paid from local sources Add/Less: Adjustments required for	5,551,840.00	3,996,777.72	
MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources	5,551,840.00	0.00 0.00 <u>3,996,777.72</u>	1,555,062.28

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



File: semb (Rev 05/09/2019)

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Coronado Unified San Diego County	Special Education 2021-22 Budget vs.	Special Education Maintenance of Effort 2021-22 Budget vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-B)		37 68031 0000000 Report SEMB
SELPA:	South County (PA)	_		
	Add/Less: Adjustments required for			
	MOE calculation		0.00	
	Comparison year's expenditures, adjusted			
	for MOE calculation		3,996,777.72	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	5,551,840.00	3,996,777.72	
	 b. Special education unduplicated pupil count 	394	394	
		44,000,00		
	c. Per capita local expenditures (B2a/B2b)	14,090.96	10,144.11	3,946.85

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

Angelica Paredes

Contact Name

Accounting Supervisor

Title

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Telephone Number

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SELPA: South County (PA)

Object Code	e Description	San Diego COE (PA00)	Chula Vista Elementary (PA01)	Coronado Unified (PA02)	National Elementary (PA03)	San Ysidro Elementary (PA04)	South Bay Union Elementary (PA05)
TOTAL BUD	GET - All Sources		\$			*	
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
	tate and Local Sources						
	Certificated Salaries						
	Classified Salaries						
	Employee Benefits						
	Books and Supplies						
	Services and Other Operating Expenditures						
	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: South County (PA)

		Sweetwater Union High		
Object Code	Description	(PA06)	Adjustments*	Total
TOTAL BUD	GET - All Sources			
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - St	ate and Local Sources			
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

SELPA: South County (PA)

Object Code		San Diego COE (PA00)	Chula Vista Elementary (PA01)	Coronado Unified (PA02)	National Elementary (PA03)	San Ysidro Elementary (PA04)	South Bay Union Elementary (PA05)
BUDGET - Lo							
	Certificated Salaries						
	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICA	TED PUPIL COUNT						

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

SELPA: South County (PA)

Object Code	Description	Sweetwater Union High (PA06)	Adjustments*	Total
BUDGET - Lo	ocal Sources			
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)			0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICA	TED PUPIL COUNT			0

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